



**LANCASTER COUNTY BOARD OF COMMISSIONERS
STAFF MEETING
THURSDAY, APRIL 9, 2020
ZOOM MEETING
VIEWING AVAILABLE VIA YOUTUBE
8:30 A.M.**

Location Announcement of the Nebraska Open Meetings Act: A copy of the Nebraska Open Meetings Act is located on the wall at the back of Room 112 and Chambers Room 113. People wishing to reach the County Board can do so by going to Lancaster.ne.gov and filling out the "Contact Us" Form.

AGENDA ITEM

1. APPROVAL OF STAFF MEETING MINUTES FOR APRIL 2, 2020

Documents:

[4.2.20 Staff Meeting Minutes.pdf](#)

2. 8:30 A.M. - LEGISLATIVE UPDATE

Joe Kohout and Brennen Miller, Kissel, Kohout, ES Associates LLC

3. 8:45 A.M. - HEALTH INSURANCE RENEWAL

Doug McDaniel, Human Resources Director; and Paula Lueders, Benefits Specialist

4. 9:00 A.M. - AUDIT REPORT AND UPDATE

Kevin Smith, Partner, and Robert Kreiser, Assurance Manager, RSM US LLP; and Dennis Meyer, Budget and Fiscal Officer

5. 9:30 A.M. - COVID-19 UPDATE AND RESPONSE

A. Cares Act Directive for Lancaster County Employees Retirement Plan and Deferred Compensation Plan

Documents:

[caresactdirectivecoverletter \(3\).pdf](#)
[CARESActDirectivefillableform.pdf](#)
[prupa-cares-032020.pdf](#)

[Julie Klassen email.pdf](#)

B. Protocol for Providing Housing for Essential Employees

Todd Duncan, Chief Deputy Sheriff

C. Vacation Maximums

Doug McDaniel, Human Resources Director; and Kristy Bauer, Deputy County Attorney

D. Quote from Crete Carrier for Use of Refrigerated Trailers (ACTION REQUIRED)

Documents:

[Lancaster County - Trailer Use Letter \(COVID-19\)\(4_2020\)\(Final\).pdf](#)

6. CHIEF ADMINISTRATIVE OFFICER REPORT

A. Potential Reschedule of County Board Meeting of Tuesday, May 12, 2020 to Thursday May 14, 2020

B. Request to Prepay for Furniture for Assessor/Register of Deeds Remodel Project

7. DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT

A. Lancaster County 2020 Priorities

Documents:

[County Board Priorities 2020.pdf](#)

8. SCHEDULE OF BOARD MEMBER MEETINGS

A. Realtors Association Government Affairs Committee - Via Zoom

Friday, April 10, 2020 @ 9:00 a.m.
Amundson / Vest

B. Public Building Commission

Tuesday, April 14, 2020 @ 1:30 p.m.
Amundson / Flowerday

C. Visitors Promotion Advisory Committee

Wednesday, April 15, 2020 @ 1:30 p.m.
Amundson

9. EMERGENCY ITEMS

10. ADJOURNMENT

**STAFF MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
ZOOM MEETING
THURSDAY, APRIL 2, 2020
VIEWING AVAILABLE VIA YOUTUBE
8:30 A.M.**

Commissioners Present: Sean Flowerday, Chair; Rick Vest, Vice Chair; Roma Amundson, Deb Schorr and Christa Yoakum

Others Present: Kerry Eagan, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; and Dan Nolte, County Clerk

Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska web site and provided to the media on April 1, 2020.

The Chair called the meeting to order at 8:38 a.m. and announced the Open Meetings Act is available at Neb. Rev. Stat. § 84-1401-1414.

AGENDA ITEM

1. APPROVAL OF STAFF MEETING MINUTES FOR MARCH 26, 2020

MOTION: Schorr moved and Yoakum seconded approval of the March 26, 2020 Staff Meeting minutes. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

2. LEGISLATIVE UPDATE – Joe Kohout and Brennen Miller, Kissel, Kohout, ES Associates LLC

Kohout provided a weekly report noting the Legislature is in recess until further notice. He is working with Douglas County to determine additional corrections costs related to the COVID-19 crisis. Assistance was also provided from Brad Johnson, Corrections Director; Kim Etherton, Community Corrections Director; and Sheli Shindler, Youth Services Center Director.

3. COVID-19 INSURANCE RELATED ISSUES – Sue Eckley, County Risk Manager; and Tom Champoux, UNICO President

Eckley said there could be Worker's Compensation claims filed by employees working from home during the pandemic.

Champoux said this situation – Worker's Compensation claims arising as employees telework - is new ground and claims will be investigated as they occur. Regarding insurance carriers covering relocation expenses, it is not likely as the situation is not similar to the destruction of a building due to fire or natural disaster.

Eckley and Champoux said that there will be a protocol for filing a Worker's Compensation claim for those working from home.

DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT

A. Lancaster County 2020 Priorities

Amundson said she believes the Board should stay focused on their list of priorities and revisit them once the pandemic is over. Ames noted the list the Board has is not the current list and that she will provide them with the updated version. Regarding the 2020 Census, Flowerday noted Lancaster County has a 45% self-reporting rate as of April 1st which is higher than the State rate of 43%.

4. **HUMAN RESOURCES POLICY BULLETIN NO. 2020-2 (PANDEMIC LEAVE; EMERGENCY PAID SICK LEAVE; AND EMERGENCY FAMILY AND MEDICAL LEAVE EXPANSION)** – Kristy Bauer, Deputy County Attorney; David Derbin, Deputy County Attorney; and Doug McDaniel, Human Resources Director

Bauer explained that the new bulletin mirrors the federal regulations which went into effect on April 1. Leave previously granted by the County to 19 employees will not be impacted. She noted that new employees only have to be employed and working 30 days before they qualify for the leave. Bauer added that the Board can exempt certain workers from the leave policy.

Sheriff Terry Wagner expressed concern that if his staff is covered under this policy, it could result in up to 12 weeks of leave per person making it very challenging for the office to accomplish essential duties.

Flowerday asked if the Board wants to leave the policy as is, with it ending March 31st, or if they want to provide an additional 80 hours of coverage. Currently only the 19 employees who used the pandemic leave during March are eligible for up to 240 hours of leave with the federal policy that became effective April 1st.

Eagan reviewed responses from various department heads regarding their concerns with the policy (Exhibit 1). He noted Brad Johnson, Corrections Director, Scott Etherton, Mental Health Crisis Center Director, and Sheli Shindler, Youth Services Center Director, all expressed concerns about expanding the number of leave hours and the impact that would have on staffing levels. James Davidsaver did not have concerns as his staff can work remotely and volunteers are available to assist.

The consensus of the Board was to exempt first responders from coverage under the updated policy.

Bauer said the policy will be discussed by the County Personnel Policy Board on Monday and, if approved, it will be on the County Board agenda for action on Tuesday.

5. **BREAK**

The meeting was recessed at 10:10 a.m. and reconvened at 10:17 a.m.

6. **COVID-19 UPDATE AND RESPONSE**

Eagan noted the challenges of citizens being able to speak to the County Board when meetings are conducted by Zoom. He said allowing public comment is not a requirement for each meeting. A room with a screen for viewing the meeting as well as a copy of the agenda and items under consideration must also be made available for public inspection.

A. Resolution No. R-20-0018, Amending resolution No. R-20-0016, to Authorize the County Board to Suspend Public Speaking at County Board Meetings During a Declared Emergency

A redlined copy of the document was previously distributed (Exhibit 2).

MOTION: Schorr moved and Amundson seconded approval of Resolution No. R-20-0018. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

B. Resolution No. R-20-0019, Suspending Public Speaking at County Board Meetings During the COVID-19 Emergency Pursuant to Resoluition R-20-0018

MOTION: Schorr moved and Vest seconded approval of Resolution No. R-20-0019. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

C. County Board Representation at Incident Command Meetings

Flowerday and Ames have been attending the daily 8:00 a.m. meetings which are coordinated by Lincoln Fire and Rescue. Representatives from the Sheriff's Office and County Corrections also attend.

For the 9:00 a.m. meeting, it was the consensus that Ames should represent the Board.

Schorr asked if an appeal process should be created for any emergency leave issues that might arise. Eagan said those would be handled by the Personnel Policy Review Board.

Flowerday informed the Board that he has been contacting departments and agencies on Fridays to find out what needs they may have during the pandemic.

7. DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT

A. Lancaster County 2020 Priorities

Item moved forward on agenda.

8. SCHEDULE OF BOARD MEMBER MEETINGS

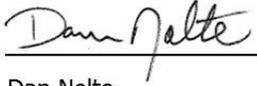
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9. EMERGENCY ITEMS

There were no emergency items.

10. ADJOURNMENT

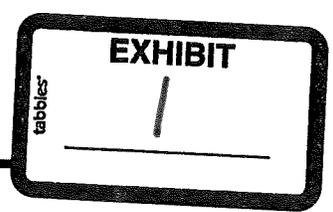
MOTION: Schorr moved and Amundson seconded to adjourn the meeting at 10:45 a.m. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk



Cori R. Beattie



From: Kerry P. Eagan
Sent: Thursday, April 02, 2020 8:52 AM
To: Sean H. Flowerday; Rick W. Vest; Deb E. Schorr; Roma B. Amundson; Christa G. Yoakum
Cc: Dan F. Nolte; Cori R. Beattie; Leslie E. Brestel; Ann E. Ames
Subject: FW: Emergency Responder Exemption
Attachments: 20200402074622333.pdf

Attached are responses from Brad Johnson, Jim Davidsaver, Terry Wagner, Scott Etherton, and Sheli Schindler. I have not yet received a response from Pam Dingman.
-kpe

From: Kerry P. Eagan
Sent: Tuesday, March 31, 2020 3:05 PM
To: Terry T. Wagner <twagner@lanaster.ne.gov>; Pamela L. Dingman <PDingman@lanaster.ne.gov>; Bradley L. Johnson <bjohnson@lanaster.ne.gov>; Sheli Schindler <mschindler@lanaster.ne.gov>; James Davidsaver <JDavidsaver@lanaster.ne.gov>; Scott E. Etherton <setherton@lanaster.ne.gov>
Cc: Kristy R. Bauer <KBauer@lanaster.ne.gov>; David A. Derbin <DDerbin@lanaster.ne.gov>; Ann Ames (AAmes@lanaster.ne.gov) <AAmes@lanaster.ne.gov>
Subject: Emergency Responder Exemption

Greetings,

At this Thursday's Staff Meeting on April 2, 2020 the County Board will be addressing the 3 questions listed below regarding Human Resources Policy Bulletin 2020-2 (copy attached). Questions 2 and 3 deal with the authority of the County Board to exclude "emergency responders" from Emergency Family and Medical Leave and Emergency Paid Sick Leave. Your department has employees who qualify as emergency responders. To help the Board make informed decisions on these questions, please respond to this email to give your position on whether employees in your department who qualify as emergency responders should be excluded from receiving Emergency Family and Medical Leave and/or Emergency Paid Sick Leave under HR Policy Bulletin 2020-2. I will share this information with the Board at the Staff Meeting.

We recognize that how the new federal legislation affects HR Policy Bulletin 2020-2 is extremely complicated, so don't hesitate to contact me if you have any questions about this request.

Questions for the County Board regarding Human Resources Policy Bulletin No. 2020-2

1. Beginning April 1, 2020, an employee who is subject to an isolation order is eligible for 80 hours of Emergency Paid Sick Leave. In the event the employee exhausts the 80 hours of Emergency Paid Sick Leave and continues to be subject to an isolation order, does the County Board wish to provide an additional 80 hours of paid Pandemic Leave? Please note that the employee was entitled to 80 hours of paid Pandemic Leave for the period March 16th through March 31st.
2. The Emergency Family and Medical Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, "emergency responder" means employees who are necessary for the provision of transport, care, health care, comfort, and nutrition of patients, or whose services are otherwise needed to limit the spread of COVID-19, and includes law enforcement officers, correctional institution personnel, emergency management personnel, public works personnel, public health personnel, and employees with skills or training in operating specialized equipment or other skills needed to provide aid in a declared emergency as well as individuals who work for such facilities

employing these individuals and whose work is necessary to maintain the operation of the facility. Does the County Board wish to exclude any or all of those emergency responders from Emergency Family and Medical Leave?

3. The Emergency Paid Sick Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, “emergency responder” has the same meaning as provided above. Does the County Board wish to exclude any or all of those emergency responders from Emergency Paid Sick Leave?

Kerry P. Eagan
Chief Administrative Officer
Lancaster County Board of Commissioners
County-City Bldg.
555 S. 10th Street, Rm 110
Lincoln, NE 68508
Telephone: (402) 441-7447 Direct (402) 441-6865
email: keagan@lancaster.ne.gov

The mission of the Lancaster County Board is to provide sustainable governmental services for a safe, healthy and diverse community.

Kerry P. Eagan

From: Bradley L. Johnson
Sent: Tuesday, March 31, 2020 3:50 PM
To: Kerry P. Eagan
Subject: RE: Emergency Responder Exemption

As I have said, I would recommend taking the exemption on the FMLA portion of this for child care. This is a significant amount of available leave. I understand this can be a hardship, I raised three kids with a spouse who worked full time as well. When these employees are gone somebody else has to work for them. For those employees who decide to continue to work they will need to find child care for their shift and then for the shift they got held over for. Many of my officers are younger and in the age group of people who are raising families. This could be a major impact.

I do not believe we should be giving anymore more sick leave than what is authorized by the Federal legislation. We as an employer give significantly more leave than anybody I know on the private sector. These are the reasons we give 104 hours a year in sick leave.

Because we will have the ability to have essential staff tested in the near future I would support giving employees the original 80 hours of emergency sick leave. So far all of my staff who have used this leave have been for symptoms and then their Dr. ordered them quarantined. That can quickly get excessive. If I can get them tested and rule out COVID 19, I can get them back to work much faster. This would also provide some protection to those who are new and don't have any sick leave to use.

I understand the emotional desire to provide as much leave and benefit to our work force. I struggle with labor decision all the time in which my heart is telling me to make a decision in the best interest of the employee. However, as the manager I have to make tough decisions that are based on the needs of the department, county and tax payers as well.

I can tell you that I believe our department is ready for just about any outcome the pandemic can deliver as long as I have staff members showing up to work.

Sincerely,

Brad Johnson
Director
Lancaster County Department of Corrections



From: Kerry P. Eagan <KEagan@lancaster.ne.gov>
Sent: Tuesday, March 31, 2020 3:05 PM
To: Terry T. Wagner <twagner@lancaster.ne.gov>; Pamela L. Dingman <PDingman@lancaster.ne.gov>; Bradley L. Johnson <bjohnson@lancaster.ne.gov>; Sheli Schindler <mschindler@lancaster.ne.gov>; James Davidsaver <JDavidsaver@lancaster.ne.gov>; Scott E. Etherton <setherton@lancaster.ne.gov>
Cc: Kristy R. Bauer <KBauer@lancaster.ne.gov>; David A. Derbin <DDerbin@lancaster.ne.gov>; Ann E. Ames

Kerry P. Eagan

From: James Davidsaver
Sent: Wednesday, April 1, 2020 11:15 AM
To: Kerry P. Eagan
Subject: RE: Emergency Responder Exemption

Kerry,

Exclusion should not be an issue for Emergency Management.

Regardless of the board's decision to exclude 'emergency responders' from the Emergency Family Medical and Leave Act and/or the Emergency Paid Sick Leave Act, Emergency Management will be able to fulfill its operational responsibilities.

Thank you.

Jim D.

Jim Davidsaver, Director
Lincoln-Lancaster County Emergency Management
1200 Radcliff, Suite 200
Lincoln, NE 68512
(402) 441-7441
jdavidsaver@lancaster.ne.gov



From: Kerry P. Eagan <KEagan@lancaster.ne.gov>
Sent: Tuesday, March 31, 2020 3:05 PM
To: Terry T. Wagner <twagnèr@lancaster.ne.gov>; Pamela L. Dingman <PDingman@lancaster.ne.gov>; Bradley L. Johnson <bjohnson@lancaster.ne.gov>; Sheli Schindler <mschindler@lancaster.ne.gov>; James Davidsaver <JDavidsaver@lancaster.ne.gov>; Scott E. Etherton <setherton@lancaster.ne.gov>
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Kerry P. Eagan

From: Terry T. Wagner
Sent: Wednesday, April 1, 2020 3:28 PM
To: Commish
Cc: Kerry P. Eagan
Subject: FW: Emergency Paid Sick Leave

Dear Commissioners,

Several questions arose regarding the County's Emergency Paid Sick Leave Policy and whether or not Emergency Responders should be exempted from this policy. Just so I don't get confused, the Emergency Sick Leave Policy is from Lancaster County; the Emergency Sick Leave Act and Emergency Family and Medical Leave Act are federal.

Emergency Responders (specifically Sheriff's employees, [not just deputies]) should be excluded from the Acts for the following reasons;

Allowing our employees to take 12 weeks of paid Emergency Family and Medical Leave to care for a child who is out of school or day care because of the COVID-19 pandemic could severely hinder our ability to provide law enforcement services to the citizens of Lancaster County, namely our staffing levels could be reduced below our minimum acceptable level. I need to be able to mandate employees report for duty when the need arises.

In spite of what I wrote above, Sheriff's Employees who test positive for COVID-19 or are caring for a house hold member SHOULD be given up to 80 hrs of paid sick leave, especially if is suspected to have been infected while on duty. It just doesn't seem fair to exempt our employees from this provision, while other non-Emergency employees would receive the 80 hrs. Non-Emergency employees are able to maintain distance from their customers or close their offices altogether and not have contact with the public. Although we can reduce our public contact, we simply cannot shut down our public counter. For example, we have several thousand sex offenders annually who are still required by law to come to our offices to register or verify their information. The chances of our (Sheriffs) employees getting infected are probably the highest of any group of employees in the county.

Sheriff Terry Wagner

Kerry P. Eagan

From: Scott E. Etherton
Sent: Wednesday, April 1, 2020 5:11 PM
To: Kerry P. Eagan
Subject: RE: Emergency Responder Exemption

From: Kerry P. Eagan <KEagan@lancaster.ne.gov>
Sent: Tuesday, March 31, 2020 3:05 PM
To: Terry T. Wagner <twagner@lancaster.ne.gov>; Pamela L. Dingman <PDingman@lancaster.ne.gov>; Bradley L. Johnson <bjohnson@lancaster.ne.gov>; Sheli Schindler <mschindler@lancaster.ne.gov>; James Davidsaver <JDavidsaver@lancaster.ne.gov>; Scott E. Etherton <setherton@lancaster.ne.gov>
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I have not had an employee use any time related to themselves or caring for another person. I had one employee use 24 hours for child care. Did the initial 80 hours only cover till April 1st, maybe county office staff has used some of this time? Our community has not yet seen the worst and the vast majority of my staff has been working in this initial stage without using any time. Is so there could be some parity. The amount of sick and vacation time is fairly generous but in my environment some use the majority of their time.

2. The Emergency Family and Medical Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, "emergency responder" means employees who are necessary for the provision of transport, care, health care, comfort, and nutrition of patients, or whose services are otherwise needed to limit the spread of COVID-19, and includes law enforcement officers, correctional institution personnel, emergency

management personnel, public works personnel, public health personnel, and employees with skills or training in operating specialized equipment or other skills needed to provide aid in a declared emergency as well as individuals who work for such facilities employing these individuals and whose work is necessary to maintain the operation of the facility. Does the County Board wish to exclude any or all of those emergency responders from Emergency Family and Medical Leave?

One issue is that in my understanding that this act allows for persons to utilize FMLA for issues of childcare. I think this is too broad of an allowance and could lead to difficulty in being able to adequately staff my shifts at the MHCC. It will be difficult enough to find coverage for those who may become ill rather than opening it up to those who could be able to work.

3. The Emergency Paid Sick Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, "emergency responder" has the same meaning as provided above. Does the County Board wish to exclude any or all of those emergency responders from Emergency Paid Sick Leave?

I think my staff should be afforded the benefits that others are receiving.

I employ over 20 on-call technicians and have been utilizing several on a full time basis lately. They are not included in this act. As I stated in my Director presentation I will look to making some of those hours to a full time position.

Scott E. Etherton

Kerry P. Eagan
Chief Administrative Officer
Lancaster County Board of Commissioners
County-City Bldg.
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Telephone: (402) 441-7447 Direct (402) 441-6865
email: keagan@lancaster.ne.gov

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Kerry P. Eagan

From: Sheli Schindler
Sent: Thursday, April 2, 2020 7:31 AM
To: Kerry P. Eagan
Subject: RE: Emergency Responder Exemption

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

From: "Kerry P. Eagan" <KEagan@lancaster.ne.gov>
Date: 4/2/20 7:17 AM (GMT-06:00)
To: Sheli Schindler <mschindler@lancaster.ne.gov>
Subject: FW: Emergency Responder Exemption

From: Kerry P. Eagan
Sent: Tuesday, March 31, 2020 3:05 PM
To: Terry T. Wagner <twagner@lancaster.ne.gov>; Pamela L. Dingman <PDingman@lancaster.ne.gov>; Bradley L. Johnson <bjohnson@lancaster.ne.gov>; Sheli Schindler <mschindler@lancaster.ne.gov>; James Davidsaver <JDavidsaver@lancaster.ne.gov>; Scott E. Etherton <setherton@lancaster.ne.gov>
Cc: Kristy R. Bauer <KBauer@lancaster.ne.gov>; David A. Derbin <DDerbin@lancaster.ne.gov>; Ann Ames <AAmes@lancaster.ne.gov> <AAmes@lancaster.ne.gov>
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Questions for the County Board regarding Human Resources Policy Bulletin No. 2020-2

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No

2. The Emergency Family and Medical Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, "emergency responder" means employees who are necessary for the provision of transport, care, health care, comfort, and nutrition of patients, or whose services are otherwise needed to limit the spread of COVID-19, and includes law enforcement officers, correctional institution personnel, emergency management personnel, public works personnel, public health personnel, and employees with skills or training in operating specialized equipment or other skills needed to provide aid in a declared emergency as well as individuals who work for such facilities employing these individuals and whose work is necessary to maintain the operation of the facility. Does the County Board wish to exclude any or all of those emergency responders from Emergency Family and Medical Leave?

Yes for the continued effective operations to continue

3. The Emergency Paid Sick Leave Act allows employers to exclude an employee who is an emergency responder from the provisions of the Act. For purposes of this legislation, "emergency responder" has the same meaning as provided above. Does the County Board wish to exclude any or all of those emergency responders from Emergency Paid Sick Leave?

Yes see above

Kerry P. Eagan

Chief Administrative Officer

Lancaster County Board of Commissioners

County-City Bldg.

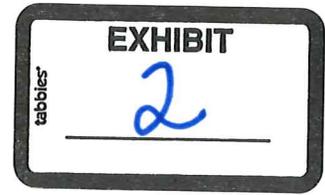
555 S. 10th Street, Rm 110

Lincoln, NE 68508

Telephone: (402) 441-7447 Direct (402) 441-6865

email: keagan@lancaster.ne.gov

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA



IN THE MATTER OF AMENDING)
THE OPEN MEETINGS POLICY FOR)
THE LANCASTER COUNTY BOARD)
OF COUNTY COMMISSIONERS, THE)
LANCASTER COUNTY BOARD OF)
EQUALIZATION, THE LANCASTER)
COUNTY BOARD OF)
CORRECTIONS, AND ALL)
LANCASTER COUNTY TASK)
FORCES AND ADVISORY)
COMMITTEES)

RESOLUTION NO. _____

WHEREAS, the Board of County Commissioners of Lancaster County, Nebraska, ("Board") believes that its meetings should be open to the public in order that citizens may exercise their democratic privilege of attending and speaking at such meetings; and

WHEREAS, the Board formally enacted an open meetings policy that will ensure that all citizens are afforded every opportunity to appear before and address the Board, the Lancaster County Board of Equalization, and the Lancaster County Board of Corrections ("the Boards") at their respective meetings;

WHEREAS, on February 13, 2018, the Board adopted its policy by County Resolution No. R-18-0011, which was later amended by: County Resolutions No. R-19-0004 and R-20-0016; and

WHEREAS, the Board desires to revise the policy to ~~include all task forces and advisory committees established by the Board, set a time limit for applicant testimony at public hearings, and to define the process to defer or withdraw items placed on the Board's regular Tuesday meeting agendas~~ provide for the temporary suspension of public speaking at meetings during a declared emergency.

NOW, THEREFORE, BE IT RESOLVED, by the Board, as follows:

1. POLICY STATEMENT

It is hereby declared to be the policy of the Board that every meeting of the Boards, and every meeting of all task forces and advisory committees established by the Board, shall be open to the public except as otherwise provided by law, in order that citizens may exercise their democratic privilege of attending and speaking at meetings of the Boards; and at meetings of task forces and advisory committees established by the Board.

2. MEETING DEFINED

Meeting shall mean all regular, special, or called meetings, formal or informal of the Boards, and all meetings of task forces and advisory committees established by the Board, for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of action. Meeting as herein defined shall include, but is not necessarily limited to, all regularly or specially called meetings of the Boards; and task forces and advisory committees established by the Board; furthermore, meeting shall include all staff meetings of the Board that are presently being held each Thursday morning.

a. Regular Tuesday Meetings

The main meetings of the Board shall be held on Tuesday mornings at 9:00 a.m. Any matters to be considered by the Board may be heard at these meetings. The Tuesday meetings are intended to be formal in nature, and the types of actions taken by the Board shall include but not be limited to the following: consideration of all claims against Lancaster County ("County"), official adoption of all resolutions and policies of the County, execution of contracts, and the general exercise of the legislative and quasi-judicial powers of the Board.

Regular meetings of the Lancaster County Board of Equalization shall be held in conjunction with the Tuesday meetings of the Board, typically on the first and third

Tuesday of each calendar month, and additional meetings shall be held as deemed necessary by the Lancaster County Board of Equalization.

b. Staff Meetings

The Board shall conduct a staff meeting on Thursday mornings at 8:30 a.m., and as deemed necessary by the Board. The main purpose of the staff meetings is to provide an informal forum for briefing the Board on issues facing the County and for in depth discussion of public business by the Board. The structure of these meetings shall be designed to encourage the free flow of information and extensive dialogue between the Board and individuals scheduled on the agenda, as well as among Board members. Topics of discussion shall be limited to items on the agenda, and any items of an emergency nature added at the meetings in accordance with this Policy.

The staff meetings shall serve as a forum for receiving reports and information from County directors and elected officials, staff members, officials from other governmental entities, and any other individuals who can provide information that will assist the Board in the formation of public policy and the efficient administration of County government. Reports from Board members regarding committee meetings and other Board-related activities shall also be presented at the staff meetings.

Although the main purpose of the staff meetings shall be the gathering and dissemination of information by the Board, limited actions consistent with this purpose and which further the open and efficient administration of County government will be taken by the Board at staff meetings. Generally, such actions will be ministerial in nature and will involve the administration of existing policies and contracts, rather than their formal adoption.

Meetings of the Lancaster County Board of Corrections shall be held quarterly on

an annual basis and shall be scheduled in conjunction with the Thursday Staff Meetings of the Board.

c. Task Forces and Advisory Committees

From time to time the Board will establish a task force to study a specific issue and to present a final report to the Board. The Board has also established various advisory committees which provide information and advice to assist the Board in making decisions and formulating public policy. Such task forces and advisory committees are defined as public bodies under the Open Meetings Act, NEB. REV. STAT. §§ 84-1407 through 84-1414, and all meetings of such task forces and advisory committees shall be held in strict compliance with the Open Meetings Act.

3. AGENDAS

Each of the Boards shall give reasonable advance publicized notice of the time and place of its meetings, and shall transmit notice of the meetings to the public, by posting copies of the agendas on the Lancaster County website and on the bulletin board located in the entry way of the County-City Building and outside the County Commissioners' Offices. In addition, the Lancaster County Clerk ("Clerk") shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide notice to them of each of the Boards' meetings. The Clerk's responsibilities set forth under this paragraph shall not apply to task forces and advisory committees established by the County Board. The notice also shall be transmitted to all members of the Boards. The notice shall contain an agenda of subjects known at the time of the publicized notice, or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection in the offices of the Board and the Clerk during normal

business hours

Agendas for the Tuesday meeting shall typically be posted not later than the Friday immediately preceding the meeting. The agenda for the regular Tuesday meetings shall be prepared by the Clerk, subject to the authority of the Board as to the final form and content of the agenda. The Board will work with the Clerk to resolve any disagreement with respect to the final form of the agenda. The deadline for submitting items to the Clerk for placement on the agenda of the Board's regular Tuesday meeting shall be 4:30 p.m. on the Thursday immediately preceding such meeting, or at such days/times as designated by the Clerk with advance written notice as necessary. Any item requiring legal review shall be submitted to the County Attorney's Office for review before that item may be submitted to the Clerk for scheduling. Items may be added to the agenda after the deadline but more than twenty-four hours before the regular Tuesday meeting only with the consent of a Board member, the Board's Chief Administrative Officer, Deputy Chief Administrative Officer, or the County Attorney. Except for items of an emergency nature, the agenda for any meeting shall not be amended less than twenty-four hours before the scheduled commencement of the meeting.

Routine business items that are expected to be adopted without dissent shall be placed under the "Consent Items" portion of the Board's Tuesday meeting agenda. These items include contracts that have received unanimous approval of a Purchasing Department recommendation at a previous meeting, contract renewals and extensions, right-of-way contracts, utility permits, reports, and grant contracts for grant awards (e.g., Juvenile Justice Prevention Funds, Joint Budget Committee Funds, or Community Aid Funds) that received unanimous approval at a previous meeting. Any individual Consent Item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, Consent

Items not removed for special discussion and consideration will be approved as one with a single vote of the Board.

Any Board agenda item arising out of an application (e.g., applications submitted pursuant to the Zoning Resolution of Lancaster County, amusement license applications, special event permit applications, or liquor license applications) may be withdrawn by the applicant at any time before the Clerk has called the agenda item.

For any Board agenda item that requires a public hearing, the Clerk, following receipt of notice of such an agenda item, shall place on the Board's next Regular Tuesday Meeting agenda under consent an item for the Board to set the time and place of such public hearing. Once the Board has set the time and place of such public hearing, the Clerk shall advertise the time and place and subject matter of such public hearing. The Board will consider an applicant's or a County department's written request for deferral of a public hearing if such request is made prior to the opening of the public hearing. In the event the Board defers a public hearing after the Clerk has advertised the time and place of the public hearing, the Board shall: open the public hearing pursuant to the advertisement; allow all interested persons an opportunity to appear and present testimony and evidence at the public hearing; keep the public hearing open and continue the public hearing at the time and date specified by the Board.

Staff meeting agendas shall be posted not later than twenty-four hours in advance of the meeting. The staff meeting agendas shall be prepared by the Chief Administrative Officer for the Board.

4. EMERGENCY ITEMS

The Board shall have the right to modify its agenda less than twenty-four hours before the scheduled commencement of a meeting to include items of an emergency

nature, provided that the modification is made only at such public meeting and is recorded in the minutes of the meeting as required by law.

The policy of the Board is to conduct all of its meetings in a manner designed to maximize public awareness and input into such meetings, therefore, only items of a true "emergency" nature will be accepted by the Board for placement on its agenda as emergency items.

5. CONDUCT OF MEETINGS

Each meeting herein shall be conducted in strict compliance with the Open Meetings Act of the State of Nebraska, NEB. REV. STAT. §§ 84-1407 through 84-1414.

Roberts Rules of Order shall serve as a procedural guide for all meetings of the Board, but strict adherence to the Rules shall not be required.

The conduct of persons attending and speaking at meetings of the Board shall be governed by the provisions of Exhibit "A", which is attached to this Resolution and incorporated herein by reference, and ~~Ww~~ritten copies of the public participation guidelines reproduced in Exhibit "A" shall be made available to persons attending Board meetings, except when public speaking has been suspended during an emergency declared by the Board. Notwithstanding the foregoing or anything to the contrary in this policy, during an emergency declared by the Board, the Boards temporarily may suspend public speaking at their meetings.

The Lancaster County Sheriff shall serve as the sergeant-at-arms for all meetings of the Board.

a. Minutes

Each of the Boards must keep minutes of all its meetings, showing the time, place, members present and absent, and the substance of all matters discussed. The Clerk or

the Clerk's designee shall prepare and maintain minutes of all meetings of the Boards mentioned herein, but shall not be responsible for preparing and maintaining the minutes of task forces and advisory committees established by the County Board.

Actions taken on any question or motion duly moved and seconded shall be by roll call vote of the public body in open session, and the record shall state how each member voted, or if the member was absent or non-voting.

The vote to elect leadership within any of the Boards may be taken by secret ballot, but the total number of votes for each candidate shall be recorded in the minutes.

The minutes of all meetings and evidence and documentation received or disclosed in open session shall be public records and open to public inspection during normal business hours.

Minutes shall be written and available for inspection within ten (10) working days or prior to the next convened meeting, whichever occurs earlier. Minutes of the Tuesday meetings will be considered for approval at the next Tuesday meeting, and minutes of the staff meeting will be considered for approval at the next staff meeting.

The Board will carry as an agenda item on its Tuesday agenda an announcement of the times and locations of all meetings, including staff meetings, that the Board will hold during the week following the meeting at which such announcement is made. The agenda shall also contain a statement that all such meeting agendas shall be kept continually current and available for public inspection in the office of the Clerk and the Board during normal business hours.

6. EXECUTIVE SESSIONS

Any of the Boards may hold a closed session by the affirmative vote of a majority of its voting members if a closed session is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual

and if such individual has not requested a public meeting. Closed sessions may be held for, but shall not be limited to, such reasons stated in NEB. REV. STAT. § 84-1410(1).

The vote to hold a closed session shall be taken in open session. The vote of each member on the question of holding a closed session, the reason for the closed session, and the time when the closed session commenced and concluded shall be recorded in the minutes. Consideration of matters during the closed session shall be restricted to only those purposes set forth in the minutes as the reason for the closed session. The meeting shall be reconvened in open session before any formal action may be taken. Formal action shall mean a collective decision or a collective commitment or promise to make a decision on any question, motion, proposal, resolution, order, or ordinance or formation of a position or policy but shall not include negotiating guidance given by members of the public body to legal counsel or other negotiators during the closed session.

Any member shall have the right to challenge the continuation of a closed session if the member determines the session has exceeded the reason stated in the original motion to hold a closed session or the member contends that the closed session is neither clearly necessary for (a) the protection of the public interest or (b) the prevention of needless injury to the reputation of an individual. Such challenge shall be overruled only by a majority vote of the members of the public body. Such challenge and its disposition shall be recorded in the minutes.

Any of the Boards conducting an executive session may request the presence of the Clerk as an observer-only at an executive session, and may request other persons to attend an executive session when necessary.

7. REVIEW

This Meeting Policy shall be subject to continuous review and update. The Board

shall meet with the Clerk as necessary for the purpose of evaluating how the Policy is working and discussing and adopting any changes that will improve the Policy.

8. RESCISSION

~~Resolution Number 5465, adopted by the Board on March 11, 1997, is hereby repealed.~~

AND BE IT FURTHER RESOLVED, that the foregoing policy shall be effective upon the date of execution of this Resolution, and that this Resolution shall supersede Resolution No. R-~~19-0004~~20-0016 and any previously existing County resolutions on the same subject matter.

Dated this _____ day of _____, 20____

BY THE BOARD OF COUNTY
COMMISSIONERS OF LANCASTER
COUNTY, NEBRASKA

APPROVED AS TO FORM

this _____ day of _____,
20__.

For PAT CONDON
Lancaster County Attorney

Information Regarding Directive to Implement Coronavirus Aid, Relief, and Economic Security Act of 2020 [HR 748, “CARES ACT”]

The Coronavirus Aid, Relief, and Economic Security Act of 2020 (the “CARES Act”), which was signed into law on March 27, 2020, contains several provisions affecting retirement plans in the area of distributions and loans due to the impact and effects of the Coronavirus. For a detailed summary of the CARES Act of 2020 see our March 2020 issue of the [Pension Analyst](#).

Default Provisions

TEMPORARY WAIVER OF REQUIRED MINIMUM DISTRIBUTION (“RMD”)

A participant or beneficiary who would have been required to receive required minimum distributions (RMD) under prior law but did not receive those distributions before January 1, 2020 from an Eligible Retirement Plan (a profit-sharing plan, including a 401(k) plan a 403(b) plan, or a governmental 457(b) plan) is not required to receive those distributions for 2020.

For participants and beneficiaries that have not had an RMD distributed as of April 10, 2020, Prudential Retirement (“Prudential”) will not process an RMD distribution. This includes 2020 RMD payments for participants and beneficiaries who began receiving them earlier (e.g., attained 70-1/2 before 2019), and participants and beneficiaries who under prior law have a required beginning date in 2020 (both the 2020 RMD payment and the 2019 RMD payment to the extent it was not previously made). For post-death RMDs, the one-year period is disregarded for purposes of the five-year payout requirement for deaths occurring before January 1, 2020. If the 2020 RMD payment is made, it is not treated as an eligible rollover distribution for certain purposes, but some amounts may be rolled over.

Participants and beneficiaries described above will be given the opportunity to elect to receive an RMD described above.

Directive to Implement Optional CARES Provisions:

If you intend to amend your plan for the optional provisions of the CARES Act, you may make your elections using this [link](#).

CORONAVIRUS-RELATED DISTRIBUTION (“CRD”)

A Coronavirus-Related Distribution (“CRD”) is a distribution from an Eligible Retirement Plan made on or after January 1, 2020 and before December 31, 2020, to an individual:

- who is diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention,
- whose spouse or dependent (as defined in Code section 152) is diagnosed with such virus or disease, or
- who experiences adverse financial consequences as a result of being quarantined, being furloughed or laid off or having work hours reduced due to such virus or disease, being unable to work due to lack of child care due to such virus or disease, closing or reducing hours of a business owned or operated by the individual due to such virus or disease, or other factors as determined by the Secretary of the Treasury.

The maximum CRD for an individual from all Eligible Retirement Plans and IRAs is \$100,000. The Plan Sponsor should monitor related Eligible Retirement Plans for this limitation.

The following special tax provisions apply to a CRD:

- The 10% early withdrawal penalty under IRC section 72(t) does not apply to any CRD. Prudential will report the entire distribution amount on Form 1099-R for the year of distribution. Prudential, however, will not report the distribution as exempt from the 10% penalty. If future IRS guidance permits it, a participant may claim exemption from the penalty when filing his/her individual tax return.
- An individual who receives a CRD may repay the distribution during the 3-year period beginning on the day after the date on which such distribution was received. The repayment is treated as an eligible rollover distribution that has been transferred to the Eligible Retirement Plan in a direct trustee to trustee transfer within 60 days of the distribution.
- Any amount required to be included in gross income (such as any portion of a CRD that a participant does not repay within 3 years) may be included in gross income over the 3-taxable-year period beginning with the year of distribution. Prudential, however, will tax report the entire amount on Form 1099-R for the year of distribution. If future IRS guidance permits, a participant may claim the 3-year (or shorter period) when filing his/her tax return.
- CRDs are not subject to the mandatory 20% withholding rules that apply to eligible rollover distributions.
- CRDs are allowed from 401(k) and 403(b) and governmental 457(b) plans without regard to whether the employee separated from service, attained aged 59½, or any of the other plan distribution requirements.
- Participants cannot obtain favorable tax treatment on the CRD by rolling it to a qualified retirement plan or an IRA. Prudential will treat any repayments of CRDs as pre-tax rollover contributions

LOANS

In general, if a retirement plan allows for loans, the loan is not treated as a taxable distribution to a participant if it is used to purchase a main home, or the loan is repaid within five years. The maximum amount of the loan cannot exceed the lesser of \$50,000 or one-half of the present value (but not less than \$10,000) of the taxpayer's vested benefit under the plan. This amount is then reduced by the highest outstanding balance of all loans during the past 12 months. Under the CARES Act, there is loan relief for a "qualified individual." A qualified individual is an individual who would be eligible to receive a CRD, as described on the preceding page.

For a qualified individual who requests a new loan between March 27 and December 31, 2020, (1) the \$50,000 limit is increased to \$100,000, (2) the one-half of the vested benefit limit is increased to 100% of the vested account balance, (the amount is still reduced by the highest outstanding loan balance during the past 12 months), and (3) the repayment period for any loan may be delayed by 1 year if the payment due date of the loan occurs sometime between March 27, 2020 and December 31, 2020. The remaining payments should be appropriately adjusted to reflect the delay and any interest accruing during the delay. The delay is disregarded in determining the term of the loan (for purposes of determining the statutory maximum loan term). The CARES Act does not override any existing loan restrictions under a plan (e.g., number of outstanding loans, restrictions after a loan default).

Please note that Prudential will not automatically delay loan repayments. Any requests for a delay for up to one year must be in writing to Prudential by either an authorized representative of the employer or a participant who certifies the participant's eligibility for the delay. This documentation will be retained at Prudential for audit purposes. Additional administrative details will be forthcoming.

NEXT STEPS

Prudential will update its recordkeeping system as soon as administratively practicable after receipt of this Directive elections in good order to allow participants to take CRDs and loans under the relief offered by the CARES Act.

Plan Sponsors must amend plan documents to reflect the new terms. The deadline for amending plans to include this relief is the last day of the first plan year beginning on or after January 1, 2022 (governmental plans get an additional 2 years), or such later date as provided by the Secretary of the Treasury.

If Prudential does not provide plan document services for your Plan, please inform your plan document provider of your elections to complete an amendment. Please provide a signed copy of your plan amendment to Prudential for our retention with records of your Plan.

If Prudential's plan document services have been elected, the standard plan drafting fees will apply if CRDs or loan relief is selected since this is considered a discretionary plan amendment.

Please keep in mind that this information is intended as general guidance and not intended to be legal advice. As with all matters of this nature, please discuss these changes with your own legal counsel.

If you have any questions, please contact your Prudential representative.



Prudential Retirement® Directive Coronavirus Aid, Relief, and Economic Security Act of 2020 [HR 748, “CARES ACT”] Directive Authorization

The Coronavirus Aid, Relief, and Economic Security Act of 2020 (the “CARES Act”), which was signed into law on March 27, 2020, contains several provisions affecting retirement plans in the area of distributions and loans due to the impact and effects of the Coronavirus. For a detailed summary of the CARES Act of 2020 see our March 2020 issue of [Pension Analyst](#).

TEMPORARY WAIVER OF REQUIRED MINIMUM DISTRIBUTIONS (“RMD”)

A participant or beneficiary who would have been required to receive required minimum distributions (RMD) under prior law but did not receive those distributions before January 1, 2020 from an Eligible Retirement Plan is not required to receive those distributions for 2020.

For participants and beneficiaries that have not had an RMD distributed as of April 10, 2020, Prudential Retirement (“Prudential”) will not process an RMD distribution. This includes 2020 RMD payments for participants and beneficiaries who began receiving them earlier (e.g., attained 70-1/2 before 2019), and participants and beneficiaries who under prior law have a required beginning date in 2020 (both the 2020 RMD payment and the 2019 RMD payment to the extent it was not previously made). For post-death RMDs, the one-year period is disregarded for purposes of the five-year payout requirement for deaths occurring before January 1, 2020. If the 2020 RMD payment is made, it is not treated as an eligible rollover distribution for certain purposes, but some amounts may be rolled over.

Participants and beneficiaries described above will be given the opportunity to elect to receive an RMD described above.

CORONAVIRUS-RELATED DISTRIBUTIONS (“CRD”)

A Coronavirus-Related Distribution (“CRD”) is a distribution from an Eligible Retirement Plan made on or after January 1, 2020 and before December 31, 2020, to an individual:

- who is diagnosed with the virus SARS-CoV-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention
- whose spouse or dependent (as defined in Code section 152) is diagnosed with such virus or disease
- who experiences adverse financial consequences as a result of being quarantined, being furloughed or laid off or having work hours reduced due to such virus or disease, being unable to work due to lack of child care due to such virus or disease, closing or reducing hours of a business owned or operated by the individual due to such virus or disease, or other factors as determined by the Secretary of the Treasury.

The maximum CRD for an individual from all Eligible Retirement Plans and IRAs is \$100,000. The Plan Sponsor should monitor related Eligible Retirement Plans for this limitation.

The following special tax provisions apply to a CRD:

- The 10% early withdrawal penalty under IRC section 72(t) does not apply to any CRD. Prudential will report the entire distribution amount on Form 1099-R for the year of distribution. Prudential, however, will not report the distribution as exempt from the 10% penalty. If future IRS guidance permits it, a participant may claim exemption from the penalty when filing his/her individual tax return.
- An individual who receives a CRD may repay the distribution during the 3-year period beginning on the day after the date on which such distribution was received. The repayment is treated as an eligible rollover distribution that has been transferred to the Eligible Retirement Plan in a direct trustee to trustee transfer within 60 days of the distribution.
- Any amount required to be included in gross income (such as any portion of a CRD that a participant does not repay within 3 years) may be included in gross income over the 3-taxable-year period beginning with the year of distribution. Prudential, however, will tax report the entire amount on Form 1099-R for the year of distribution. If future IRS guidance permits, a participant may claim the 3-year (or shorter period) when filing his/her tax return.
- CRDs are not subject to the mandatory 20% withholding rules that apply to eligible rollover distributions.
- CRDs are allowed from 401(k) and 403(b) and governmental 457(b) plans without regard to whether the employee separated from service, attained aged 59½, or any of the other plan distribution requirements.

Participants cannot obtain favorable tax treatment on the CRD by rolling it to a qualified retirement plan or an IRA. Prudential will treat any repayments of CRDs as pre-tax rollover contributions.

If you intend to amend your Plan to offer CRDs under the CARES Act, please make your elections below

- The Plan will be amended to permit CRDs as permitted under the CARES Act up to \$100,000 unless elected below:
 - The Plan will limit CRDs to \$50,000.
 - The Plan will limit CRDs to \$25,000.

The CARES Act allows all contribution source types, except for sources attributable to Money Purchase dollars to be eligible for a distribution. If the Plan has any existing restrictions on in-service withdrawals (e.g., minimum amount or maximum number of withdrawals), those restrictions will be applied to the CRD. Amounts invested in Employer Securities are not available for a CRD.

LOANS

If you intend to amend your Plan to offer participants loan relief available under the CARES Act, please complete below, otherwise skip this section.

In general, if a retirement plan allows for loans, the loan is not treated as a taxable distribution to a participant if it is used to purchase a main home, or the loan is repaid within five years. The maximum amount of the loan cannot exceed the lesser of \$50,000 or one-half of the present value (but not less than \$10,000) of the taxpayer's vested benefit under the plan. This amount is then reduced by the highest outstanding balance of all loans during the past 12 months. Under the CARES Act, there is loan relief for a "qualified individual." A qualified individual is an individual who would be eligible to receive a CRD, as described on the preceding page.

For a qualified individual who requests a new loan between March 27 and December 31, 2020, (1) the \$50,000 limit is increased to \$100,000, (2) the one-half of the vested benefit limit is increased to 100% of the vested account balance, (the amount is still reduced by the highest outstanding loan balance during the past 12 months), and (3) the repayment period for any loan may be delayed by 1 year if the payment due date of the loan occurs sometime between March 27, 2020 and December 31, 2020. The remaining payments should be appropriately adjusted to reflect the delay and any interest accruing during the delay. The delay is disregarded in determining the term of the loan (for purposes of determining the statutory maximum loan term). The CARES Act does not override any existing loan restrictions under a plan (e.g., number of outstanding loans, restrictions after a loan default).

Please note that Prudential will not automatically delay loan repayments. Any requests for a delay for up to one year must be in writing to Prudential by either an authorized representative of the employer or a participant who certifies the participant's eligibility for the delay. This documentation will be retained at Prudential for audit purposes. Additional administrative details will be forthcoming.

If you intend to amend your Plan to offer loan relief available under the CARES Act, please select one or both of the elections below:

- The Plan will Increase the Plan loan dollar limit to the lesser of \$100,000 or 100% of the participant's vested account balance.
- The Plan will allow for the delayed payments of outstanding loans for up to 1 year. Please see the cover communication for additional details.



CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT OF 2020 [HR 748, “CARES ACT”] AUTHORIZATION FORM

Plan Sponsor Authorization

Prudential will update its recordkeeping system as soon as administratively practicable after receipt of this Directive in good order to allow participants to take CRDs and loans under the relief offered by the CARES Act. Plan Sponsors must amend plan documents to reflect the new terms. The deadline for amending plans to include this relief is the last day of the first plan year beginning on or after January 1, 2022 (governmental plans get an additional 2 years), or such later date as provided by the Secretary of the Treasury. Plans are not required to offer this relief. These are optional plan provisions.

As an authorized signer for the Plan Sponsor, I direct Prudential to rely on this Directive to update its recordkeeping system (and, if Prudential’s plan document services have been elected, draft plan amendments) that it maintains on behalf of the Plan and Plan Sponsor and to process any distribution and loan transactions in accordance with this Directive.

If Prudential does not provide plan document services for your Plan, please provide a copy of this Directive to your plan document provider to complete an amendment. Please provide a signed copy of your plan amendment to Prudential for our retention with records of your Plan.

Please return the completed Directive to CARESactSelection@prudential.com.

Plan Name: _____

Plan Number: _____

Plan Sponsor: _____

Date: _____

Signed/Typed: _____

Title: _____



ⁱ **Eligible Retirement Plan:** a profit-sharing plan, including a 401(k) plan a 403(b) plan, or a governmental 457(b)plan.



PENSION ANALYST

Important information—Plan administration and operation

CARES Act includes retirement plan relief

Who's affected

This relief is generally available to sponsors of and participants in qualified plans, ERISA and non-ERISA 403(b) plans, and governmental section 457 plans. Some of the relief is available only to participants and beneficiaries affected by the coronavirus situation.

Background and summary

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act ("CARES Act" or "Act"). Among other relief, this law allows plans to provide a new form of distribution to eligible individuals affected by the coronavirus to alleviate financial burdens caused by the outbreak of the virus. It also lessens the tax consequences related to these special distributions. The law also allows plans to provide increased loan limits and delayed loan repayment deadlines for eligible individuals. The CARES Act appears to be modeled on past tax relief laws for certain disasters, including the Disaster Tax Relief Act of 2017 (DTRA) which provided relief to victims of Hurricane Harvey, Hurricane Irma, and Hurricane Maria.

Plan sponsors are not required to adopt the special distribution and loan relief available under the CARES Act and may choose to rely on hardship withdrawal and distribution rules already in place under their plan, as applicable.

The CARES Act also provides 2020 required minimum distribution (RMD) relief for participants and beneficiaries in individual retirement accounts or annuities (IRAs) and defined contribution plans (including 401(a) plans, 403(b) plans, and governmental section 457(b) plans). This RMD relief is not limited to individuals affected by the coronavirus.

In addition, the Act includes funding and benefit restriction relief for single-employer defined benefit plans. These plans are not required to meet 2020 funding obligations until January 1, 2021. Additionally, plan sponsors may elect to apply the plan's funded status for the 2019 plan year in determining the application of benefit restrictions for 2020. The CARES Act did not include funding relief for multiemployer plans.

Separate from the CARES Act, the IRS issued guidance providing delayed tax filing and payment deadlines for taxpayers with an April 15 deadline. The IRS also extended certain plan document deadlines for 403(b) plans and pre-approved defined benefit plans. This publication discusses the delayed deadlines applicable to retirement plans and IRAs.

Action and next steps

Plan sponsors should review this publication to become familiar with the relief provided in the CARES Act. Although sponsors will not need to immediately amend their plans for the relief, sponsors will need to notify Prudential Retirement if they wish to allow the optional provisions of the relief under their plans. Prudential Retirement will contact plan sponsors to obtain plan elections in the near future. Additionally, we expect the IRS to issue additional future guidance regarding provisions of the CARES Act and will keep you informed as guidance is published.

In this issue

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[Special plan loan provisions](#)

[Waiver of required minimum distribution rules for 2020](#)

[Plan amendments](#)

[Delay in pension funding and benefit restrictions](#)
[Expansion of DOL authority to postpone certain deadlines](#)
[Hardship withdrawals provide alternative to CARES Act distributions](#)
[Extended IRS deadlines](#)
[Next steps](#)

Coronavirus-related distributions

The CARES Act permits eligible individuals to take “coronavirus-related distributions” (CRDs) from retirement plans of the types described below. Coronavirus-related distributions will be eligible for special tax treatment. Plan sponsors may permit such distributions immediately, as long as they amend their plans within required timing periods to provide for them.

A CRD is a distribution made to an individual:

- Who is diagnosed with the virus SARS-Co-V-2 or with coronavirus disease 2019 (COVID-19) by a test approved by the Centers for Disease Control and Prevention,
- Whose spouse or dependent is diagnosed similarly with the virus or disease, or
- Who experiences “adverse financial consequences as a result of being quarantined, being furloughed or laid off or having work hours reduced due to the virus, being unable to work due to a lack of child care due to the virus, or closing or reducing hours of a business owned or operated by the individual due to the virus.”

Plan administrators may rely on an employee’s certification that the employee satisfies conditions above in determining whether an individual qualifies for the CRD.

CRDs must be made between January 1, 2020, and December 31, 2020. CRDs may be made from profit sharing plans (including section 401(k) plans), stock bonus plans, 403(b) plans, governmental section 457 plans, and IRAs. Distributions from defined benefit plans technically are eligible as coronavirus-related distributions. However, because defined benefit plans and money purchase pension plans generally do not allow in-service distributions prior to a certain age, this provision has limited applicability for these plans.

An individual’s total CRDs, taken from all eligible plans and IRAs, may not exceed \$100,000. When applying this limit, plan sponsors are responsible for tracking distributions from all plans that they or other members of their “controlled group” sponsor.

The following special tax rules apply to CRD:

- They are exempt from the 10% federal income tax penalty on early distributions.
- If made from a 401(a) qualified plan, 403(b) plan, or governmental section 457 plan, they are not eligible for rollover and therefore, are not subject to mandatory 20% federal tax withholding.
- They are included in the individual’s gross income ratably over a three-taxable year period, beginning with the year in which the distribution occurred, unless the individual elects otherwise.
- They may be repaid within three years to an “eligible retirement plan” (i.e., an IRA, a 401(a) qualified plan, a governmental section 457 plan, or a 403(b) arrangement) in which the individual is participating, which is eligible to receive a rollover contribution. A participant need not make the repayment to the same plan or IRA from which the distribution was made.

Special Plan Loan Provisions

Under the Act, plans may allow individuals who are eligible to take CRDs to take larger loans from qualified plans, 403(b) plans, and governmental section 457 plans. In addition, any of those individuals who had an outstanding plan loan on or after the qualified beginning date, may delay payments without causing the loan to become taxable.

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The maximum loan amount available to these individuals for loans taken on or after March 27, 2020, and before September 23, 2020, (when added to the outstanding balance of all other loans from the plan), may not exceed the lesser of \$100,000, or 100% of the participant's vested account balance.

In addition, an individual with an outstanding plan loan on March 27, 2020 or before January 1, 2021 may delay for one year any loan repayments due during such period. *For example, a repayment originally due on September 18, 2020, may be delayed to September 18, 2021.* This delay will not cause the loan to become a taxable deemed distribution. After the one-year period ends, the loan must be re-amortized to adjust payments for the new due date and accrued interest. (Interest will continue to accrue during the suspension of loan repayments.) The one-year postponement period will be ignored with respect to the term of the loan.

It is important to note that while the Act increased the maximum loan amount on nontaxable loans to \$100,000 or 100% of the participant's vested account balance, it did not similarly increase the ERISA loan limit. As a result, a plan loan equal to 100% of a participant's vested account balance would not be considered a taxable distribution but could be a "prohibited transaction" under ERISA, if the plan administrator does not obtain additional security for the loan outside the plan. (The Department of Labor is aware of this issue.)

Waiver of required minimum distributions for 2020

Generally, RMDs must begin to be made from retirement plans by April 1 of the calendar year following the later of the calendar year in which a participant reaches required minimum distribution age (i.e., age 70 ½ for participants born before July 1, 1949, age 72 for participants born after June 30, 1949). The CARES Act provides 2020 RMD relief for participants and beneficiaries in individual retirement accounts or annuities (IRAs) and defined contribution plans (including 401(a) plans, 403(b) plans, and governmental section 457(b) plans). As a result, RMDs that are required to be made in 2020, both with respect to persons who attained age 70 ½ in 2019 (unless they received an RMD in 2019) and those who attained 70 ½ in earlier years, are not required to be made.

For example, a participant who attained age 70 ½ in 2019 normally would have a "required beginning date" of April 1, 2020. With the waiver provided by the CARES Act, such a participant would not be required to receive an RMD in 2020. However, if the participant received an RMD in 2019, the RMD characterization of the 2019 distribution cannot be changed.

The 2020 RMD relief also applies to the five-year rule applicable to beneficiaries when a participant dies before his required beginning date and the death occurred before January 1, 2020. As a result, beneficiaries will receive an extra year to receive total payouts of their account balances if the payment deadline was December 31, 2020, or later. For example, for an account of an individual who died in 2018, the five-year period ends in 2024 instead of 2023.

The 2020 RMD relief does not apply to nongovernmental section 457(b) plans. Participants and beneficiaries in nongovernmental 457(b) plans must receive their 2020 RMD as scheduled.

In addition, the CARES Act permits plans to allow participants and beneficiaries to make direct rollovers to other plans or IRAs of amounts that but for the RMD waiver provided by the CARES Act would have been 2020 RMDs. However, those distributions are not subject to the 402(f) notice requirements and will not be subject to the 20% mandatory federal income tax withholding. As a result, if the portion that would otherwise be the 2020 RMD is paid as a cash distribution, that portion is subject to 10% federal income tax withholding, unless the participant elects out of withholding.

If a plan does not allow participants and beneficiaries to make direct rollovers of amounts that would otherwise be RMDs for 2020, these individuals will still be able to indirectly roll over the portion that would be considered an RMD within 60 days after receipt of the payment.

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Plan amendments

In general, the deadline for plan amendments due to these coronavirus-related distribution, loan, and RMD provisions is the last day of the first plan year beginning on or after January 1, 2022. For governmental plans, plan amendments must be adopted by the last day of the first plan year beginning on or after January 1, 2024. Naturally, the effective dates specified in these amendments must be retroactive to the date the provisions were first made effective. The IRS may establish different amendment deadlines, if they perceive a need to do so.

Delay in pension funding and benefit restrictions

The CARES Act provides for a delay in single-employer defined benefit funding obligations that are due during 2020. Under the Act, these plans are not required to satisfy 2020 funding obligations until January 1, 2021. Interest will accrue for late payments for the period between the original due date for the contributions and the payment date.

Under current funding rules, benefit restrictions apply to defined benefit plans that do not meet specific funding levels. When determining benefit restriction status, the CARES Act allows single-employer defined benefit plan sponsors to apply the plan's 2019 funded status for plan years that include calendar year 2020.

The Act does not include any relief for multiemployer plan funding.

Expansion of DOL authority to postpone certain deadlines

The DOL currently has authority to delay ERISA deadlines by up to one year in the case of a Presidentially-declared disaster or a terroristic or military action. The Act expands this authority to including a public health emergency declared by the Secretary of Health and Human Services pursuant to section 319 of the Public Health Service Act.

ERISA deadlines are not automatically delayed. The DOL would need to provide guidance regarding postponed deadlines.

Hardship distributions provide alternative to CARES Act distributions

In lieu of amending plans to permit additional funds to be distributed as coronavirus-related distributions, plan sponsors might consider whether existing hardship provisions are a sufficient means for participants to access retirement plan accounts when needed. Hardship distributions under 401(k) and 403(b) plans are permitted if the participant has an immediate and heavy financial need and if the distribution is necessary to satisfy the financial need. Hardship distributions are generally subject to the 10% federal income tax penalty on early distributions.

Existing hardship rules provide a "safe harbor" definition of hardship, under which distributions are deemed to be for an immediate and heavy financial need if it satisfies certain requirements. While the IRS has not yet provided guidance specific to hardship distributions related to COVID-19, hardship distributions may be permitted under the existing "safe harbor" for certain expenses for medical care, to prevent eviction, or to cover funeral expenses (among other reasons) and in connection with federally declared disasters to residents in disaster areas.

Certain states have been identified as federally declared disaster areas under FEMA eligible for individual assistance due to COVID-19. (As of the writing of this publication, these states include: California, Florida, Illinois, Louisiana, Massachusetts, Michigan, New Jersey, New York, Washington, and Texas). For plans that have added the federally declared disasters to their list of permitted reasons for hardship distributions, certain expenses and losses (including the loss of income) for participants who live or work in one of these states may qualify for a hardship distribution if the participant incurs a hardship related to COVID-19. Additional states continue to be added to the list of [major disaster declarations on the FEMA website](#). In evaluating hardship distributions related to COVID-19 declared disasters and coronavirus-related distributions (CRDs) under the CARES

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Act, plan sponsors should note that eligibility conditions for a CRD generally are understood to be laxer than conditions for hardship.

While hardship distributions are not treated as “coronavirus-related distributions” (CRD) at the time of distribution, it is possible but not certain that the IRS will issue guidance that grants some favorable tax treatment to hardship distributions and other types of distributions if the recipient otherwise would be an “eligible individual” under the CRD rules. IRS has issued similar guidance in connection with natural disasters. Under past guidance, participants were able to claim relief by filing IRS Form 8915 with their personal income tax returns. Since Prudential cannot provide tax advice to plan sponsors or participants, participants should consult with his or her tax advisor when completing his or her 2020 tax return.

Extended IRS deadlines

On March 20, the IRS issued [Notice 2020-18](#), extending 2019 Federal income tax return filing and payment deadlines from April 15 to July 15 for all taxpayers with an April 15 deadline, in response to the coronavirus national emergency. On March 24, the IRS provided [answers to frequently asked questions](#) regarding the relief in the Notice. While these responses are not citable as legal authority, the Treasury and IRS are considering issuing guidance on these issues. The FAQs clarify the following:

- The deadline to make contributions to an individual retirement account (IRA) for 2019 is postponed to July 15, 2020.
- The delay to July 15, 2020 also applies to a payment of the 10% early distribution penalty.
- Employers with a tax filing due date of April 15, 2020 have until July 15, 2020 to make 2019 deductible employer contributions.
- The date to remove excess deferrals from a 401(k) or similar plan is currently unchanged and remains at April 15, 2020.

Additionally, the IRS also extended the below plan document deadlines:

- The March 31, 2020 deadline for 403(b) plans to adopt pre-approved and individually designed 403(b) plan document restatements has been extended to June 30, 2020.
- The April 30, 2020 deadline for pre-approved defined benefit plans to adopt a plan restatement and submit a determination letter application on Form 5307 under the six-year remedial amendment cycle has been extended until July 31, 2020.

Next Steps

Prudential Retirement is actively working on implementing the provisions of the CARES Act to allow plan sponsors to adopt those provisions. We are also working with industry groups and others in seeking additional guidance on certain provisions.

We expect to provide sponsors with additional information and options in the near future.

Pension Analyst by Prudential Retirement

The Pension Analyst is published by Prudential Retirement, a Prudential Financial business, to provide clients with information on current legislation and regulatory developments affecting qualified retirement plans. This publication is distributed with the understanding that Prudential Retirement is not rendering legal advice. Plan sponsors should consult their attorneys about the application of any law to their retirement plans.

Editor: Julie Koos

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From: Julie Klassen <julie.klassen@prudential.com>
Sent: Tuesday, April 7, 2020 10:45 AM
To: Kerry P. Eagan <KEagan@lancaster.ne.gov>; Doug D. Cyr <dcyr@lancaster.ne.gov>
Cc: Crystal Vacura <crystal.vacura@prudential.com>; Cyril Tuason <cyril.tuason@prudential.com>
Subject: RE: Pension Analyst publication about the CARES Act - Directive

CAUTION: This email comes from a sender outside your organization.

Please find attached the CARES Act Directive and Cover Letter from Prudential. (A client distribution is also intended to be released with this document as soon as today.) Please note the handling of RMDs. We may discuss at your convenience for any question. For your ease of reference, I have also reattached our Pension Analyst publication distributed previously.

Be well; be safe,

Julie Klassen, ChFC®, REBC®, CASL®, RICP®

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Prudential Investment Management Services LLC
A Prudential Financial Company



From: Julie Klassen
Sent: Friday, April 3, 2020 4:06 PM
To: Kerry P. Eagan <KEagan@lancaster.ne.gov>; Doug D. Cyr <dcyr@lancaster.ne.gov>
Cc: Crystal Vacura <crystal.vacura@prudential.com>; Cyril Tuason <cyril.tuason@prudential.com>
Subject: RE: Pension Analyst publication about the CARES Act

Hi, Kerry,

Hope all is well.

Further to the CARES Act, expected early next week Prudential is sending a Directive to all clients to elect which provisions of the CARES Act a plan sponsor may wish to make available to participants. (I have seen a draft of the Directive, but it was not yet finalized.) There is significant time to actually Amend documents; for governmental plans in 2024. Prudential will provide the Amendments.

I also understand from Crystal that there has been some contact at the Board level there by a participant who may want a COVID related distribution. Prudential has been on a fast track to send the Directives so that these distributions are possible.

Please let me know if you have any questions on the Directive when received. I am also available in the interim to address any question you may have.

Be well; be safe,

Julie Klassen, ChFC®, REBC®, CASL®, RICP®

Vice President, Key Accounts

Registered Representative

Sales Officer of Prudential Trust Company

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Prudential Investment Management Services LLC

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From: Julie Klassen

Sent: Tuesday, March 31, 2020 1:56 PM

To: 'Kerry P. Eagan' <KEagan@lancaster.ne.gov>; Doug D. Cyr <dcyr@lancaster.ne.gov>

Cc: Crystal Vacura <crystal.vacura@prudential.com>; Cyril Tuason <cyril.tuason@prudential.com>

Subject: Pension Analyst publication about the CARES Act

Hi, Kerry and Doug,

Attached please find our Pension Analyst publication about the CARES Act. The Act provides for optional provisions for participant withdrawals from your retirement plans. As you may know, Prudential is hosting our second call on the CARES Act tomorrow: Noon Central Time. You will receive this invite as well. Replays will become available as with prior calls.

I look forward to connecting with you on this. In the interim, please let me know if you have any question.

Be well; be safe,

Julie Klassen, ChFC®, REBC®, CASL®, RICP®

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Registered Representative
Prudential Investment Management Services LLC
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402-475-9521 | 402-479-2075 (fax) | 400 NW 56th St. | Lincoln, NE 68528

April 7, 2020

Via Email – rwalla@lincoln.ne.gov

Lancaster County
Department of Emergency Management
555 S. 10th Street
Lincoln, NE 68501
Attn: Bob Walla

Dear Mr. Walla:

You have requested Crete Carrier Corporation’s (CCC) assistance during this COVID-19 pandemic. Specifically, you have asked CCC to provide refrigerated trailer(s) for use. CCC stands ready to assist Lancaster County with your request.

CCC agrees to supply the following equipment upon the following terms:

- 1. Quantity of refrigerated trailers: 1
- 2. Pickup/Drop Charge: \$400.00 per pickup/drop
- 3. Rental Charge: \$100.00 per day
- 4. Full purchase price of trailer if utilized for storage of human remains or is otherwise deemed a total loss: \$65,000; Lancaster County agrees to purchase the trailer(s) from CCC if utilized for storage of human remains
- 5. Damage: Actual cost of repair up to full purchase price
- 6. On-Site Maintenance Charge: \$200.00 per call plus \$90.00 per hour of labor plus cost of parts
- 7. Refueling Charge: \$200.00 per refill plus cost of fuel
- 8. Risk of Loss or Damage: Lancaster County shall bear all risks of damage to or loss of the CCC trailer(s) while not in CCC’s possession.
- 9. Indemnification: Lancaster County agrees to indemnify, defend, and hold CCC harmless from and against any and all loss, cost, damage, expense and fees (including attorney fees), suits and claims for bodily injury to persons, (including injury resulting in death) and damage to property arising out of or in connection with Lancaster County’s use or possession of CCC trailers.

Please contact me if/when Lancaster County will proceed with the use of CCC’s trailers(s) under the terms set forth herein.

Respectfully,

Cindy Turman
VP – Operations
402-479-8839

	Staff Lead	Sean Flowerday	Christa Yoakum	Deb Schorr	Roma Amundson	Rick Vest
Fiscal Accountability Priorities						
Increase County Cash Reserves	D. Meyer	X				
Expand County Fleet Program	R. Walla					
Miscellaneous Expenses Policy	???					
Increase Usage of Enterprise Rental Car Program	R. Walla					
Establish Retirement Committee as Standing Committee	K. Eagan	X				
County Infrastructure Priorities						
Facility Study for County Engineering Buildings	P. Dingman					
Fund for Roads and Bridges Crisis	???	X				
Good Governance Priorities						
Draft and Implement County-wide Strategic Plan	New CAO	X				
Write County Task Force SOP's	D. Cary	X				
Create a County Central Code	K. Eagan	X				
Fee and Fine Reform Grant	A. Ames	X				
Annual Report (Rolling Report?)	A. Ames					
Monthly Updates from Planning and IS Depts	K. Eagan					
On-board new CAO	K. Eagan	X				
Leadership Academy	A. Ames					
Establish Realtor Association Legislative Committee as Standing Committee	R. Amundson					
Technology Upgrades/Improvement Priorities						
CJIS Construction and Implementation	T. Duncan	X				
County-wide Implementation of Pay Roll Software	D. Meyer	X				
Legislative Priorities						
24/7 Drug Testing	Kissel Kohout	X				
Mental Health Shared Information	Kissel Kohout	X				
Bridge Bonding	Kissel Kohout	X				
Mental Health Advance Directives	Kissel Kohout	X				
Funding for Adult Criminal Justice Reform and Bond Reform	Kissel Kohout	X				
Funding for Juvenile Justice Reform	Kissel Kohout	X				
Property Tax Relief	Kissel Kohout	X				
Criminal Justice Reform Priorities						
Examine Internal Lower Incarceration Efforts	S. Flowerday	X				
Stepping Up Summit	D. Schorr	X				
Sherriff Body Camera Program	T. Duncan	X				
Inclusive Community Priorities						
Work with City of Lincoln to secure Welcoming Community certification	C. Yoakum					
Reinstating the Lincoln/Lancaster Women's Commission	C. Yoakum	X				
Adding Additional VBM Drop Boxes	S. Flowerday	X				
Successful 2020 Census Promotions	S. Flowerday	X				
My City Academy - Ready to Run Initiative	C. Yoakum					
County Inclusive Benefits Policy	S. Flowerday	X				
Safe Community Priorities						
Norris School EMS Coverage	D. Schorr	X				
Establish Mutual-Aid Meeting as Standing Committee	R. Amundson					
SAMHSA Learning Collaborative	D. Schorr					
Human Service Priorities						
Increase Human Service JBC Funding	S. Flowerday	X				
Explore Expanded Home Visiting Program to Combat Childhood Trauma	S. Flowerday	X				
County Employee Priorities						
County Employee Prescription Drug Initiative	D. Schorr	X				