



**LANCASTER COUNTY BOARD OF COMMISSIONERS  
STAFF MEETING  
TUESDAY, NOVEMBER 17, 2020  
COUNTY CITY BUILDING  
ROOM 112 - CITY COUNTY CHAMBERS  
IMMEDIATELY FOLLOWING THE BOARD OF EQUALIZATION MEETING**

*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 the room*

**AGENDA ITEM**

**1. APPROVAL OF STAFF MEETING MINUTES FOR NOVEMBER 5, 2020**

Documents:

[Staff Meeting Minutes 11.05.20.pdf](#)

**2. EXECUTIVE SESSION (PENDING AND POTENTIAL LITIGATION) - 15 minutes**

Sue Eckley, Risk Manager; and Kari Wiegert, Risk Management Specialist

**3. HUMAN SERVICES UPDATE - 15 minutes**

Sara Hoyle, Director, Lincoln-Lancaster County Human Services

**A. DOJ Office of Justice Programs Non-Participating States Grant Award**

**B. General Assistance Part-Time Staff**

**4. COVID-19 Update and Response**

**5. CHIEF ADMINISTRATIVE OFFICER REPORT**

**A. NACO Board of Directors Appointment for a Two-Year Term, Beginning January 1, 2021**

**B. Staff Meeting and Holiday Adjournment Dates**

**C. Reconfigured Lancaster County 101**

**D. Joint Meeting with Lancaster County Agricultural Society on**

**November 19th**

**E. Recommendation from Pension Review Committee: SECURE Act.**

Documents:

[CAO\\_\\_E\\_\\_RECOMMENDATION \(SECURE ACT\) and EX A, B, C\\_\\_2020.11.17.pdf](#)

**6. DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT**

**A. Lancaster County 2020 Priorities**

Documents:

[Deputy CAO \\_A\\_County Board Priorities 2020.pdf](#)

**7. DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED**

**A. Justice Council Meeting**

Friday, November 6, 2020  
Schorr / Vest

**B. Region V Behavioral Health Advisory Committee Meeting**

Monday, November 9, 2020  
Yoakum

**C. Region V Behavioral Health Governing Board Meeting**

Monday, November 9, 2020  
Yoakum

**D. Lincoln - Lancaster County Board of Health**

Tuesday, November 10, 2020  
Flowerday

**E. Lancaster County Mental Health Crisis Center Advisory Committee**

Wednesday, November 11, 2020  
Yoakum

**F. Parks & Recreation Advisory Board Meeting**

Thursday, November 12, 2020  
Vest

**G. JDAI Collaborative Meeting**

Thursday, November 12, 2020  
Amundson / Yoakum

**H. Realtors Association Government Affairs Committee**

Friday, November 13, 2020  
Amundson / Flowerday

**I. Emergency Medical Oversight Governing Board Meeting**

Monday, November 16, 2020  
Flowerday

**J. MPO Officials Committee**  
Monday, November 16, 2020  
Flowerday / Vest

**K. LIBA Elected Officials Forum**  
Tuesday, November 17, 2020  
Vest

## **8. SCHEDULE OF BOARD MEMBER MEETINGS**

**A. Visitors Promotion Advisory Committee**  
Wednesday, November 18, 2020 @ 1:30 p.m.  
Amundson

**B. Lincoln Partnership for Economic Development (LPED) Investor Meeting**  
Friday, November 20, 2020 @ 10:30 a.m.  
Schorr

**C. New Americans Task Force**  
Friday, November 20, 2020 @ 12:00 p.m.  
Yoakum

**D. Human Services Joint Budget Committee (JBC) Meeting**  
Monday, November 23, 2020 @ 3:00 p.m.  
Schorr / Yoakum

**E. County Board Chair/Vice Chair Monthly Meeting with Planning**  
Tuesday, November 24, 2020 @ 8:15 a.m.  
Flowerday / Vest

## **9. EMERGENCY ITEMS**

## **10. ADJOURNMENT**

**STAFF MEETING MINUTES  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
THURSDAY, NOVEMBER 5, 2020  
COUNTY-CITY BUILDING  
ROOM 112 – CITY/COUNTY CHAMBERS  
8:30 A.M**

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

Others Present: David Derbin, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Dan Nolte, County Clerk; and Leslie Brestel, County Clerk's Office

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 November 4, 2020.

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:30 a.m.

**AGENDA ITEM**

**1. APPROVAL OF STAFF MEETING MINUTES FOR OCTOBER 29, 2020**

**MOTION:** Yoakum moved and Schorr seconded approval of the October 29, 2020 Staff Meeting minutes. Schorr, Vest and Yoakum voted yes. Amundson and Flowerday abstained. Motion carried 3-0 with 2 abstentions.

**2. WEEKLY H.R. PAYROLL SYSTEM TRANSITION UPDATE – Kevin Nelson, Accounting Operations Manager, County Clerk's Office**

Nelson reported there was a significant issue last period with the Sheriff's Office. In fixing hours to be counted as part of overtime calculations, some coding was inadvertently included in the methodology which resulted in some employees being shorted regular hours worked and those hours were then paid as overtime. Because the regular time was shorted, the affected employees' sick and vacation accruals are incorrect. The coding has been fixed; however, there needs to be retro transactions to rectify the situation.

When asked how the incorrect coding only affected one department, Nelson answered because of how Human Capital Management (HCM) groups are set up, the Sheriff's Office was the only group under the HCM with the incorrect coding.

Nelson said it seems every week the County is moving away from standardization and automation. Two more issues that have been discovered are child support and overtime hours in the Engineering Office. Most of the child support court orders state the amount to be taken from a check based on various pay schedules. There is one child support agreement that does not conform; therefore, a new child support module is being built.

Nelson continued the union contract for the Engineering Office states that sick hours do not count towards the calculation of overtime, except for in an emergency. Snow removal is

considered an emergency in the Engineering Office. In the past pay period there are employees who used sick leave and also assisted in snow removal who believe they should be getting overtime. This will result in a manual recalculation of the overtime. A similar manual recalculation has also been discovered in the Sheriff's Office.

Nelson stated unless the system becomes more automated, the Payroll department will need additional staff. He noted hourly payroll employees have worked 28 hours of overtime this pay period. Additionally, the various holidays require that payroll transactions be completed earlier than normal, which is becoming almost impossible. Another option would be to move the pay dates to either Fridays or Mondays to allow more time for review.

Nelson felt a temporarily increased centralized payroll department could be decreased once the larger payroll issues are corrected.

Derbin suggested that there be operational discussions with options brought back to the Board at a future meeting.

Nelson said the current workload is not sustainable with the payroll staff on hand. An additional employee is scheduled to begin November 16. He recommended moving forward on hiring the third payroll specialist position as soon as possible. The position was previously approved by the Board with an intent to hire in January.

Schorr inquired about the consulting contract with Cheryl Sandy, Project Manager, at eVerge. Dennis Meyer, Budget and Fiscal Director, said nothing has been determined at this point.

### **3. COMMUNITY CORRECTIONS UPDATE – Kim Etherton, Director, Lancaster County Community Corrections**

#### **A. Clinical Position for DUI Court and Treatment Diversion**

Etherton stated Pat Condon, County Attorney, is assisting with the implementation of the Driving Under the Influence (DUI) Court and Treatment Diversion program. Last year the Board approved a clinical position to assist with the DUI Court. The position was opened for hire; however, due to the pandemic the position was never filled. She will reopen the position soon.

Condon said he began keeping track of individuals that go through the court system with criminal charges involving small amounts of drugs and found that many individuals have numerous cases with similar charges. Two attorneys are managing 800 cases. Risk and Needs Triage (RANT) assessments are used by case managers in finding the appropriate treatment programs for clients. Currently, RANT assessments and data are completed by hand. He said he would like to automate the Risk and Needs Triage (RANT) assessment, which would cost approximately \$10,000 per year. He is looking for ways for the County Attorney's Office to fund the automation costs. He felt if individuals could be placed in proper treatment programs, then many jail stays and court cases could be avoided. Etherton added the RANT assessment has not been used in Diversion, and the Diversion staff is very supportive of it being added.

Condon said the policies and procedures for DUI Court have been submitted to the Supreme Court for review. He anticipates the Court will open in January 2021. The individuals in these programs will be high-risk, high-need individuals.

When asked about the anticipated male to female case ratio, Etherton stated these types of programs are generally 75% male and 25% female participants.

## **B. Additional Case Manager Position**

Regarding the 24/7 Sobriety Program, Etherton said a case manager position was previously approved by the Board, however the position was inadvertently not included in her budget for this fiscal year. An existing full-time case manager position was moved from a different focus area into the drug testing area to provide some additional staffing. With the upcoming Treatment Diversion program and the caseloads increasing, the case manager position that was moved needs to be replaced. She noted Community Corrections programs are successful with the positive relationships built with other offices and with staff support.

Condon added the 24/7 Sobriety program will be required for participants in the DUI Court. He estimated each participant would be in the program at least one year, possibly up to 18-24 months.

Etherton said she has completed a study on how the Community Corrections staff is being utilized. At the time of the study, the staff was able to manage workloads. Since that time, position duties have been moved around and with the one case manager focus being shifted to solely the 24/7 Sobriety program, the previously approved unfilled case manager position is needed. She estimated the cost for a full time equivalent with benefits to be \$75,000-\$80,000.

Vest asked if any of the current Community Corrections programs would become obsolete with the anticipated addition of the DUI Court. Condon answered the DUI Court will handle 15-20 individuals per year which will not take a large number away from other Community Corrections programs. Etherton agreed that the programs would not be heavily impacted. She added her staff has been stretched thin.

**MOTION:** Schorr moved and Amundson seconded approval of the additional case manager position. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

## **C. S.T.O.P. Interlocal**

Etherton stated a driver's education fund will be created for youth who qualify for free and reduced lunches to get scholarships for their driver's education courses (see agenda packet). Bruce Prenda, Chief Deputy County Attorney, added this interlocal will formalize the operation of the Safety Training Option Program (STOP) committee and the distribution of funds.

Schorr inquired how the funds were being used previously. Etherton said the funds were in the Law Enforcement Equipment Fund. Half of that fund will start the fund for the school districts in the County.

The agreement will be on next Tuesday's agenda.

## D. Case Management System

Etherton reported the platform for the Community Corrections case management system that was built in 2013 will no longer be supported. The new platform will cost \$200,000. A Request for Proposal (RFP) will be released. She said there are systems available for the current cost, although there may be an additional data migration cost.

### 4. **500 WEST O ST. INTERLOCAL AND LEASE WITH STATE OF NEBRASKA** – Rachel Garver, Treasurer; and Kerin Peterson, Director, Facilities and Properties

Garver stated when the Department of Motor Vehicles (DMV) reopened to in-person transactions in June, the North 46<sup>th</sup> Street location handles motor vehicle registrations and the West O Street location assists driver's license registrations. She reported the State of Nebraska DMV staff said the change increased their staff's efficiency.

The State DMV wants to rent the West O location for a customer service center. They have purchased the surplus County-owned furniture. Those funds will be applied towards additional security cameras. She noted she is working on a contract for appointment scheduling software.

Peterson said a rental rate of \$20.61 per square foot per year has been established. The building is 5,275 square feet. A 2% rent escalator per year has been calculated into the agreement. Additionally, Peterson's department would continue to maintain the building as it is currently.

When asked about selling the West O Street building, Peterson answered it would have to go through the surplus process and felt it is not the right time to surplus the building.

Schorr inquired as to where the rent funds go. Peterson stated a portion will be applied toward future building needs. Garver added she would like an additional DMV location in the southern part of the City of Lincoln or County.

### 5. **EXECUTIVE SESSION (PENDING AND POTENTIAL LITIGATION AND LEGAL ADVICE)** – Kristy C. Bauer and Dan Zieg, Deputies County Attorney; Terry Wagner Sheriff; and Ben Houchin, Chief Deputy Sheriff

**MOTION:** Schorr moved and Amundson seconded to enter Executive Session at 9:28 a.m. for the purposes of pending and potential litigation, receiving legal advice and to protect the public interest.

The Chair said it has been moved and seconded that the Board enter Executive Session.

**ROLL CALL:** Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

The Chair restated the purpose for the Board entering Executive Session.

**MOTION:** Amundson moved and Yoakum seconded to exit Executive Session at 9:37 a.m. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.

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

The Board noted there were five deaths from COVID reported yesterday.

## **7. CHIEF ADMINISTRATIVE OFFICER REPORT**

### **A. Lancaster County 101**

Derbin stated the meeting is scheduled for November 17, 2020, and the agenda is being drafted.

## **8. DEPUTY CHIEF ADMINISTRATIVE OFFICER REPORT**

### **A. Lancaster County 2020 Priorities**

No updates were given.

## **9. DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED**

### **A. Chamber Coffee – Flowerday/Schorr**

Vest said there were discussions on elected official recall efforts, comprehensive immigration reform, infrastructure development, economic development, 2020 census, and legislative initiatives. He noted large events in 2021 are beginning to be postponed until 2022.

Schorr added the University of Nebraska–Lincoln will have a winter term, and the University of Nebraska–Omaha is searching for a new chancellor.

## **OTHER MEETINGS ATTENDED**

### **Joint Juvenile Services Committee and Nebraska Coalition for Juvenile Justice**

Amundson reported there were discussions on LR421 (Interim study to examine the racial and ethnic disproportionality that exists in Nebraska's foster care system, including specifically, for youth committed to the youth rehabilitation and treatment centers) and LR386 (Interim study to examine Nebraska law, policy, and application in the filing and transferring of cases involving youth between juvenile and criminal court and to examine how the jurisdictional structure supports the intent of the juvenile code), the concern about the increase in youth suicides, and barriers to treating youth. It was also noted that youth are being served unequally across the State of Nebraska.

Additionally, the Juvenile Services Committee wants to serve as a resource for public and legislative agencies.

### **Tri-County Retreat**

Flowerday stated Sarpy County was generally supportive of Lancaster County issues and Douglas County would not push further limitations for public building commissions.

## 10. SCHEDULE OF BOARD MEMBER MEETINGS

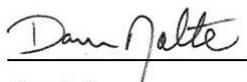
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## 11. EMERGENCY ITEMS

There were no emergency items.

## 12. ADJOURNMENT

**MOTION:** Schorr moved and Yoakum seconded to adjourn at 10:04 a.m. Amundson, Schorr, Vest, Yoakum and Flowerday voted yes. Motion carried 5-0.



Dan Nolte  
Lancaster County Clerk



**PENSION REVIEW COMMITTEE  
RECOMMENDATION**

**PRUDENTIAL RETIREMENT DIRECTIVE: SETTING EVERY COMMUNITY UP  
FOR RETIREMENT ENHANCEMENT (“SECURE”) ACT**

**November 17, 2020**

**INTRODUCTION**

The Committee met on October 27, 2020, to review optional provisions contained in a Directive from Prudential regarding optional plan changes arising out of the Further Consolidated Appropriations Act of 2020 (“Act”). The Directive is attached to this Recommendation as Exhibit A and incorporated herein by this reference.

On December 20, 2019, the Further Consolidated Appropriations Act of 2020 was signed into law, including provisions of the SECURE Act and the Bipartisan American Miners Act (“BAMA”) Act. The SECURE Act contains both mandatory and optional provisions, and the BAMA Act contains an optional provision that are relevant here. *See* Exhibit A.

Those Optional Provisions are:

1. Qualified Birth or Adoption Distributions—SECURE Act § 113 (“QBAD”).
2. In-Service Pension Distributions—BAMA Act § 103.

*See* Exhibit A. *See also* Exhibits B and C.

During the meeting a conference call was conducted involving the following representatives from Prudential: Julie Klassen, Prudential Vice President, Key Accounts; and Cyril Tuason, Prudential Client Service Manager, Total Retirement Solutions. A complete summary of the information received by the Committee during the conference call can be found in the minutes of the Committee meeting held October 27, 2020.

In addition to the Directive, the Committee received the following documents from Prudential: Information Regarding the SECURE Act to Accompany Plan Sponsor Directive, which is attached to this Recommendation as Exhibit B and incorporated herein by this reference; and the Pension Analyst Compliance Bulletin, which is

attached to this Recommendation as Exhibit C and incorporated herein by this reference.

### Presentation by Prudential

As explained in the Information and reiterated by Klassen, the SECURE Act contains mandatory provisions that Prudential will implement. *See* Exhibit B. The SECURE Act and the BAMA Act also contain the Optional Provisions, which require Plan Sponsor election to implement. *Id.* The elections would be made via the Directive, which should be completed and returned to Prudential in good order by December 1, 2020, for any of the Optional Provisions to be effective January 1, 2021. *Id.* Klassen also explained that the optional provisions could be elected any time before January 1, 2024.

Klassen explained that the Optional Provisions relate to withdrawal flexibility. The first Optional Provision pertains to QBADs under the SECURE Act, which permits a participant to self-certify the birth or adoption of a child and withdraw up to \$5,000 per child per participant, in aggregate across the Plans, within one year's time from the birth or adoption. QBADs are not subject to automatic federal 20% withholding or a 10% early withdrawal penalty. The participant also may recontribute the QBAD amount to the Plan at a later date. Klassen explained that both the 401(a) and 457 plans may allow QBADs.

The second Optional Provision pertains to in-service pension distributions under the BAMA Act, which lowers the in-service pension distribution age to age 59½. Klassen explained that both the 401(a) and 457 plans may allow in-service pension distributions. The 457 plan currently does not allow in-service withdrawals before age 70½. The 401(a) plan currently cannot allow in-service withdrawals before age 62. Klassen stated that this option would put the 457 plan on par with other types of plans.

Klassen reported that her experience both with Prudential and through NAGDCA has been that few plan sponsors have been adopting these optional provisions at this time. She mentioned that plan sponsors are attempting to balance withdrawal flexibility against future retirement readiness.

### Discussion

The Committee discussed the two Optional Provisions, first in the context of the 401(a) plan and then in the context of the 457 plan. With respect to the 401(a) plan, it was discussed that the 401(a) plan does not allow any in-service distributions. Regarding QBADs, the Committee previously recommended against allowing similar in-service distributions authorized under the CARES Act for COVID-19-related hardships. QBAD distributions are more likely to be taken by participants at an

earlier age, and those distributions at an early age would have a greater deleterious effect on future retirement savings. On the other hand, it was noted that young families and others going through a variety of hardships could be helped in the short term by having additional funds through a QBAD or other in-service distributions, and that the Committee perhaps should be less paternalistic. However, in-service distributions would have marginal income tax consequences for participants making such withdrawals. Additionally, the Committee reiterated that the 401(a) is a mandatory retirement program intended to provide the core of an employee's retirement savings whereas the 457 is a discretionary retirement savings plan to supplement 401(a) plan savings. The 401(a) plan is not a rainy-day fund, and in-service withdrawals through QBADs or otherwise from the mandatory retirement plan is much worse in the long run compared to other financial planning options that may be available. Because there was no requirement to act until 2024, the Committee ultimately concluded that it was unnecessary to institute the Optional Provisions in the 401(a) plan at this time.

With respect to the 457 plan, it was discussed that the 457 contains several other in-service hardship withdrawal options that are similar to QBADs, including recently-adopted in-service distributions authorized under the CARES Act for COVID-19-related hardships. Unlike the mandatory 401(a) plan with employer contributions, the 457 plan is a discretionary program entirely comprised of employee contributions. Consistent with its treatment of the CARES Act in-service distributions, the Committee concluded that QBADs would be appropriate in the 457 plan.

For purposes of the 457 plan, the BAMA in-service distribution age reduction provides a significant change in age of eligibility for in-service distributions from 70½ to 59½. Because participants would still be working, in-service distributions could have large marginal income tax consequences for participants making such withdrawals. However, it was suggested that participants who work beyond full retirement age may have retirement-related expenditures, including retirement homes, for which they could use these discretionarily contributed funds but for the current high age limit on distributions. It also was pointed out that individuals contributing to the 457 plan may be in a stronger financial position than others who had not contributed. For participants who continued working well beyond retirement age, there could be countervailing negative tax consequences for having to wait until age 70½ to begin taking in-service distributions. At later stages of a career, there also would be less compounded harm due to an in-service distribution. The Committee concluded that the BAMA Act in-service distribution age reduction would be appropriate in the 457 plan.

## RECOMMENDATION

Based on the foregoing information and discussion the following recommendation hereby is tendered to the Lancaster County Board of County Commissioners:

1. Decline to adopt the Optional Provisions for the Lancaster County, Nebraska Employees Retirement Plan (Plan # 0006371, 401(a) Plan); and
2. Adopt the Optional Provisions for the Lancaster County, NE 457 Deferred Compensation Plan (Plan # 0006372, 457(b) Plan).

Respectfully submitted November 17, 2020, on behalf of the Pension Review Committee.

David A. Derbin  
Chief Administrative Officer



# PRUDENTIAL RETIREMENT DIRECTIVE SETTING EVERY COMMUNITY UP FOR RETIREMENT ENHANCEMENT (SECURE) ACT

The Further Consolidated Appropriations Act of 2020 (“the FCAA Act”), which was signed into law on December 20, 2019, contains multiple provisions impacting retirement plans. This Act included provisions of the Setting Every Community Up for Retirement Enhancement Act (“SECURE Act”), and Bipartisan American Miners Act (“BAMA Act”), which provides a comprehensive retirement package intended to expand and preserve retirement savings. For a detailed summary, see our January 2020 issue of the [Pension Analyst](#).

## DELAYED REQUIRED BEGINNING DATE—SECURE ACT § 114 (“RBD”)

Effective for Required Minimum Distributions (“RMDs”) required to be made after December 31, 2019.

- For a participant who was born after June 30, 1949 (“Affected Participant”) their Required Beginning Date (RBD) shall not be earlier than April 1 of the calendar year following the year the Affected Participant attains age 72.<sup>1</sup> For purposes of determining an Affected Participant’s RBD, an Affected Participant will be treated as a more than 5% owner if he or she was a 5% owner (as defined in Code §416(i)(B)) as to the Plan Year ending in the calendar year the participant attains age 72.
- If an Affected Participant dies prior to the participant’s RBD, and the participant’s sole designated beneficiary is the participant’s surviving spouse, and the Plan allows for the spouse to delay RMDs, then the RMDs to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the participant died, or by December 31 of the calendar year in which the participant would have attained age 72, if later.

## BENEFICIARY REQUIRED MINIMUM DISTRIBUTIONS—SECURE ACT § 401 (“BENEFICIARY RMD”)

To the extent a plan utilizes the life expectancy method, the Beneficiary RMD provisions are generally effective for participants who die on or after January 1, 2020 (January 1, 2022 for governmental plans, or as may be elected below for collectively bargained plans).

- **10-Year Rule.** If the beneficiary of a deceased participant’s account is a designated beneficiary who is not an “Eligible Designated Beneficiary,” then the Plan will distribute the account in full no later than December 31 of the tenth year following the year of the participant’s death.
- **Beneficiary Death.** If an Eligible Designated Beneficiary dies before receiving distribution of the beneficiary’s entire interest in the participant’s account, the Plan will distribute that interest in full no later than December 31 of the tenth year following the year of the Eligible Designated Beneficiary’s death.

<sup>1</sup> Generally, for a participant that is not a 5-percent owner, the new RBD is April 1 after the year a participant reaches age 72 or terminates from service, whichever is later. For plans that determine the RBD without regard to whether a participant has terminated from service, the plan RBD will be determined based on age 72.

- **Eligible Designated Beneficiary.** An individual is an “Eligible Designated Beneficiary” of a participant if the individual qualifies as a Designated Beneficiary under Code §401(a)(9)(E) and is (1) the participant’s spouse, (2) the participant’s child who has not reached the age of majority (as defined for purposes of Code §401(a)(9)(F), (3) an individual not more than 10 years younger than the participant, (4) a disabled individual, as defined in Code §72(m)(7), or (5) an individual who has been certified to be chronically ill (as defined in Code §7702B(c)(2)) for a reasonably lengthy period, or indefinitely. Certain trusts may be treated as Eligible Designated Beneficiaries pursuant to Code §401(a)(9)(H)(iv) and (v). When a child of the participant reaches the age of majority, the Plan will distribute the child’s account in full no later than 10 years after that date.
- **Designated Beneficiaries of Participants Who Died Before January 1, 2020.** If a participant who died before January 1, 2020 has a Designated Beneficiary as defined under Code §401(a)(9)(E) who has not received the entire benefit due prior to his/her death and the Designated Beneficiary dies after January 1, 2020, the Plan will distribute the remaining interest in full no later than December 31 of the tenth year following the year of the Designated Beneficiary’s death.

**If the Plan (or portion of the Plan) is maintained pursuant to a qualifying collective bargaining agreement complete the elections below:**

- The Plan is maintained pursuant to one or more collective bargaining agreements that were ratified before December 20, 2019. As such, the Beneficiary RMD provisions apply to participants who die after the earlier of December 31, 2021 or the date the collective bargaining agreements terminate. Complete the Collective Bargaining Agreement (CBA) Supplement on the last page of this Directive.

**PORTABILITY OF LIFETIME INCOME OPTIONS—SECURE ACT § 109**

Effective for plan years beginning after December 31, 2019, in the case where a lifetime income investment is no longer authorized to be held as an investment option under the Plan, the Administrator may allow qualified participants to take a distribution of lifetime income investments without regard to the restrictions on plan withdrawals.

- The distribution would be a direct trustee-to-trustee transfer to another employer-sponsored retirement plan or an IRA of any eliminated lifetime income investments or a distribution in the form of a qualified plan distribution annuity.
- The distribution must be made starting 90 days before the date that the lifetime income investment becomes unavailable under the Plan.

## **LONG-TERM PART-TIME EMPLOYEES—SECURE ACT § 112 (“PART-TIME EMPLOYEES”)**

For 401(k) plans that utilize the part-time, temporary and seasonal employee exclusion (unless the employee completes a year of service), effective for plan years beginning on or after December 31, 2020, 401(k) plans must cover employees who complete at least 500 hours of service for three consecutive 12-month periods.

- The employee must also meet age (no older than age 21) and entry date criteria.
- The employees will be eligible for elective deferrals and will not be eligible to receive employer contributions.

- The employees will earn a year of vesting service for each computation period in which they complete 500 hours of service for a plan that utilizes hours of service for vesting.
- The plan sponsor may exclude these employees from testing under the nondiscrimination testing rules.
- The earliest date an employee could be eligible for a calendar year plan would be January 1, 2024.
- The requirement does not apply to plans or portions of plans that are collectively bargained.

### **Make the appropriate election(s) below:**

- N/A—The Plan already covers part-time employees. Existing provisions continue to apply.
- N/A—The Plan is not a 401(k) plan. Existing provisions continue to apply.
- The Plan or a portion of the Plan is maintained pursuant to one or more collective bargaining agreements and the long-term part-time employee provisions do not apply. Complete the CBA Supplement on the last page of this Directive.

## **QUALIFIED BIRTH OR ADOPTION DISTRIBUTIONS—SECURE ACT § 113 (“QBAD”)**

**If you intend to amend your Plan to offer participants QBADs available under the SECURE Act, please complete below, otherwise skip this section.**

A QBAD is a distribution as described in Code §72(t)(2)(H)(iii). A QBAD must be made during the one-year period beginning on the date on which a child of the participant is born or on which the legal adoption of an Eligible Adoptee by the participant is finalized. An “Eligible Adoptee” is an individual, other than a child of the participant’s spouse, who has not attained age 18 or is physically or mentally incapable of self-support. The amount of the QBAD may not exceed \$5,000 (per child or Eligible Adoptee). The Plan Sponsor should monitor related Eligible Retirement Plans for this limitation.

The following special tax provisions apply to a QBAD:

- The 10% early withdrawal penalty under IRC section 72(t) does not apply to any QBAD. Prudential will report the entire distribution amount on Form 1099-R for the year of distribution.

- An individual who receives a QBAD may repay the distribution as a rollover contribution. Repayment to the Plan may not exceed the amount of the QBAD made from the Plan.
- QBADs are not subject to the mandatory 20% withholding rules that apply to eligible rollover distributions.
- QBADs are allowed from 401(k) and 403(b) and governmental 457(b) plans without regard to whether the employee separated from service, attained age 59½, or any of the other plan distribution requirements.
- Participants cannot obtain favorable tax treatment on the QBAD by rolling it to a qualified retirement plan or an IRA. Prudential will treat any repayments of QBADs as rollover contributions.
- QBADs will not be available from employer securities (if applicable).

### **If you intend to amend your Plan to offer QBADs under the SECURE Act, please make your elections below:**

- The Plan will be amended to permit QBADs as permitted under the SECURE Act up to \$5,000.
- Effective Date: \_\_\_\_\_ (No earlier than January 1, 2021).

QBADs will be allowed from all contribution source types, except for sources attributable to Money Purchase dollars. If the Plan has any existing restrictions on in-service withdrawals (i.e., minimum amount or maximum number of withdrawals or timing restrictions), those restrictions will **NOT** be applied to the QBAD.

**INCREASE IN 10 PERCENT CAP FOR QUALIFIED AUTOMATIC ENROLLMENT ARRANGEMENT (“QACA”) SAFE HARBOR PLANS–SECURE ACT § 102**

QACA plans may increase the limit for automatic escalation for the plan years following the first year in which the participant is automatically enrolled to a maximum of 15%.

**If you intend to amend your Plan to increase the QACA maximum escalation percentage under the SECURE Act, please make your election below:**

The Plan will be amended to increase the maximum escalation percentage to \_\_\_\_\_% (not to exceed 15%).

Effective Date: \_\_\_\_\_ (Please contact your Prudential representative to determine an effective date.)

The maximum escalation percentage will also apply to participants with an affirmative election. For automatically enrolled participants, the uniformity rules must be maintained, which may cause a participant to increase multiple percentage points in the first year of application.

**IN-SERVICE PENSION DISTRIBUTIONS–BAMA ACT § 103**

Money Purchase Pension Plans (including sources attributable to Money Purchase Pension Plans) and 457(b) governmental plans may allow a participant to take an in-service distribution at age 59½.

**If you intend to amend your Plan to offer in-service distributions at age 59½, please make an election below:**

The Plan will allow in-service distributions at age 59½ effective \_\_\_\_\_. (Must be no earlier than January 1, 2021.)

# SETTING EVERY COMMUNITY UP FOR RETIREMENT ENHANCEMENT (SECURE) ACT AUTHORIZATION FORM

## Plan Sponsor Authorization

Prudential will update its record keeping system as soon as administratively practicable after receipt of this Directive in good order. Plan Sponsors must amend plan documents to reflect the new terms. The deadline for amending plans is the last day of the first plan year beginning on or after January 1, 2022. For governmental plans and collectively bargained plans (where the collective bargaining agreement was ratified before December 20, 2019) the amendment deadline is the last day of the first plan year beginning on or after January 1, 2024.

As an authorized signer for the Plan Sponsor, I direct Prudential to rely on this Directive to update its record keeping 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 administer the Plan 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 [SECUREactSelection@Prudential.com](mailto:SECUREactSelection@Prudential.com).

Plan Name: \_\_\_\_\_

Plan Number: \_\_\_\_\_

Plan Sponsor: \_\_\_\_\_

Date: \_\_\_\_\_

Signed: \_\_\_\_\_

[print name/title] \_\_\_\_\_

## CBA Supplement

- The Plan is maintained pursuant to one or more collective bargaining agreements.
- A portion of the Plan is maintained pursuant to one or more collective bargaining agreements. List the subplan numbers that are made up of collectively bargained employees:

Subplan Number	Date CBA Ratified
_____	_____
_____	_____
_____	_____



# Information Regarding the SECURE Act to Accompany Plan Sponsor Directive

On December 20, 2019, the Setting Every Community up for Retirement Enhancement (SECURE) Act was signed into law. The provisions in the SECURE Act increase access to retirement plans, improve retirement savings, and make it easier for workers to convert savings to guaranteed retirement income that cannot be outlived. For a detailed summary of the SECURE Act provisions, please see our January 2020 issue of the [Pension Analyst](#).

The SECURE Act contains both mandatory and optional provisions, as outlined in the following chart and detailed in the Pension Analyst. Please be assured that Prudential has updated or will be updating our processes to comply with the mandatory provisions by their applicable effective dates. Optional provisions will require plan sponsor elections. A [Directive](#), which outlines the plan document changes, has been prepared for use by plan sponsors to elect optional provisions. The Directive should be completed and returned to Prudential in good order by **December 1, 2020** for any of the optional provisions to be effective January 1, 2021. For optional provisions to be effective after January 1, 2021, please return the Directive at least 45 days prior to the effective date. Completed Directives should be returned to [SECUREactSelection@prudential.com](mailto:SECUREactSelection@prudential.com).

The Act includes a remedial amendment period, giving plan sponsors time before they need to amend their plan for the new law. For non-collectively bargained plans, the plan amendment deadline is the last day of the first

plan year beginning on or after January 1, 2022. For governmental and collectively bargained plans, the plan amendment deadline is the last day of the first plan year beginning on or after January 1, 2024. If you are using a Prudential-supported plan document, we will prepare and issue an amendment for the mandatory and elected optional provisions prior to the plan amendment deadline. If you also have a Group Annuity Contract with Prudential that needs to be amended as a result of the SECURE Act, we will also issue you contract amendment(s).

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.

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.

## Mandatory provisions (no action needed by Plan Sponsor):

Provision	Effective Date	Considerations
<b>Required Minimum Distributions (RMDs):</b> Increases age for required beginning date for RMDs from 70½ to 72	Applies to individuals born 7/1/1949 or later	<ul style="list-style-type: none"><li>• Applies to all retirement plans and IRAs</li><li>• Sponsors using a Required Beginning Date of the April 1 following the attainment of the applicable age only (i.e., not tied to employment) should contact Prudential if they are considering a change</li><li>• Note: CARES Act waived RMD requirements for 2020</li></ul>
<b>After Death (Stretch) RMDs:</b> Requires certain beneficiaries of IRAs and DC plans to draw down the entire inherited interest within ten years	Applies to deaths in 2020 or later, with certain exceptions	<ul style="list-style-type: none"><li>• Does not apply to an “eligible designated beneficiary” (spouse, minor child, disabled or chronically ill beneficiary, or a beneficiary less than 10 years younger than the participant)</li></ul>
<b>Eligibility of Long-term, Part-time Employees:</b> Requires employers maintaining a 401(k) plan (except for collectively bargained plans) to have a dual eligibility requirement under which an employee must complete either: (a) one year of service (with the 1,000-hour rule) or (b) three consecutive years of service where the employee completes at least 500 hours of service	Tracking to begin with plan years beginning in 2021 Eligibility to begin with plan years beginning in 2024	<ul style="list-style-type: none"><li>• Prudential will record and track part-time hours beginning 1/1/2021 for those sponsors who remit data regarding hours worked</li></ul>
<b>Lifetime Income Illustrations:</b> Requires lifetime income disclosure on DC participant statements at least annually	Applies to statements furnished more than a year after DOL guidance is published	<ul style="list-style-type: none"><li>• DOL recently published an interim final rule with details and the opportunity to provide comments</li></ul>
<b>Lifetime Income Portability:</b> Supports portability by allowing distributions of lifetime income investments via direct transfer to an IRA, another qualified plan or in the form of an annuity	Plan years beginning in 2020	<ul style="list-style-type: none"><li>• Provides plan sponsors with additional support for lifetime income investments</li></ul>

## Optional Provisions (must be elected by Plan Sponsor)

Provision	Effective Date	Considerations
<p><b>Eligibility of Long-term, Part-time Employees:</b> Requires employers maintaining a 401(k) plan (except for collectively bargained plans) to have a dual eligibility requirement under which an employee must complete either: (a) one year of service (with the 1,000-hour rule) or (b) three consecutive years of service where the employee completes at least 500 hours of service Employees eligible due to this rule may be excluded from nondiscrimination and top-heavy rules Employers are not required to make matching or nonelective contributions on behalf of such employees and could continue to impose the age 21 requirement Plan sponsors whose plans include employees under a Collective Bargaining Agreement (CBA) may take advantage of the exception to not allow them to be eligible based on the 500 hour/3-consecutive-year eligibility condition</p>	<p>Tracking to begin with plan years beginning in 2021 Eligibility to begin with plan years beginning in 2024</p>	<ul style="list-style-type: none"> <li>• For plans where Prudential calculates the employer contributions, the default will be to NOT include long-term, part-time employees in the calculation of employer contributions unless otherwise directed by the plan sponsor</li> <li>• Employers who will include “long-term, part-time” as eligible for employer contributions should contact their Prudential Representative for further direction</li> <li>• Plan sponsors will need to complete the CBA portion of the Directive, if applicable, and identify groups covered under a CBA for Prudential to assist in administering the exception for participants covered under a CBA</li> </ul>
<p><b>Birth or Adoption Distributions:</b> Allows in-service qualified distributions of up to \$5,000 related to birth or adoption of a child</p>	<p>Distributions in 2020 or later</p>	<ul style="list-style-type: none"> <li>• Additional IRS guidance received (IRS Notice 2020-68)</li> <li>• Prudential will be able to support this provision in 2021, if elected by plan sponsor</li> </ul>
<p><b>Auto Escalation Cap:</b> Raises the 10% cap for qualified automatic contribution arrangements to 15% after the first plan year in which the employee is automatically enrolled</p>	<p>Plan years beginning in 2020</p>	<ul style="list-style-type: none"> <li>• Consider requirements of IRS Notice 2016-16 for mid-year changes</li> <li>• Plan sponsors who intend to increase the auto escalation cap effective 1/1/2021 should discuss this change with their Prudential Representative prior to 10/12/2021</li> </ul>
<p><b>In-Service Minimum Age:</b> Reduces minimum age for allowable in-service distributions for defined benefit, money purchase pension, and governmental 457(b) plans to age 59½</p>	<p>Plan years beginning in 2020</p>	<ul style="list-style-type: none"> <li>• Allows sponsors of certain plans more flexibility in plan design for in-service distributions</li> </ul>

## Other Provisions that may be of interest to Plan Sponsors

Provision	Effective Date	Considerations
<p><b>Fiduciary Safe Harbor for Lifetime Income Providers:</b> Provides fiduciaries with a safe harbor for the selection of lifetime income providers for guaranteed retirement income contracts</p>	December 20, 2019	<ul style="list-style-type: none"> <li>New safe harbor protections available to plan fiduciaries</li> </ul>
<p><b>Safe Harbor Plan Notice and Amendments:</b> Eliminates notice requirement for safe harbor and QACA plans that allow for nonelective contributions Allows additional time for a plan to be amended to become a nonelective safe harbor plan</p>	Plan years beginning in 2020	<ul style="list-style-type: none"> <li>Other notice requirements (Safe Harbor Match, QDIA, etc.) still apply</li> <li>Sponsors who utilize Prudential Notices can discuss the impact with their Prudential Representative</li> </ul>
<p><b>Post 70½ IRA contributions</b> allowed to traditional IRAs</p>	Taxable years beginning in 2020	<ul style="list-style-type: none"> <li>Impacts IRA contributions</li> </ul>





## PENSION ANALYST COMPLIANCE BULLETIN



Prudential

### IRS provides SECURE Act guidance

On September 2, 2020, the IRS issued [IRS Notice 2020-68](#) to provide guidance relating to certain provisions of the Setting Every Community Up for Retirement Enhancement Act of 2019 (the “SECURE Act”) and the Bipartisan American Miners Act of 2019 (the “Miners Act”). The guidance is not intended to provide comprehensive guidance on the specific provisions but provides guidance to assist with implementation of these provisions.

### Qualified birth or adoption distributions

The SECURE Act allows participants to withdraw up to \$5,000 penalty-free from an IRA, a defined contribution plan, including a 403(b) plan, or a governmental 457(b) plan due to the birth or adoption of a child. The qualified birth or adoption distribution (QBAD) will not be treated as an eligible rollover distribution, and therefore is exempt from mandatory 20% withholding and the special tax notice (also known as the “402(f) notice”). These withdrawals are also exempt from the 10% early distribution tax penalty. The participant is required to include the name, age, and Taxpayer Identification Number (TIN) of the child or eligible adoptee on the individual’s tax return for the taxable year in which the distribution was made. The \$5,000 limit applies in the aggregate to all plans of the employer (and any member of any controlled group which includes the employer) for the participant. The distribution must occur within the one-year period beginning on the date on which a child of the individual is born or on which the legal adoption is finalized.

The recent guidance clarifies:

- Each parent of a child may receive a QBAD of up to \$5,000 with respect to the same child or eligible adoptee.
- An individual may receive QBADs with respect to the birth of more than one child or the adoption of more than one eligible adoptee if the distributions are made during the one-year period following the date on which the children are born or the legal adoption is finalized. *For example, Employee A gives birth to twins in October 2020. Employee A takes a \$10,000 distribution from her 401(k) plan in January 2021. The entire \$10,000 is a QBAD, assuming she includes the TINs of her twins and other required information on her 2021 tax return.*
- It is optional for an eligible retirement plan to permit QBADs. If a plan does not permit QBADs and an individual receives an otherwise permissible in-service distribution that meets the requirements of a QBAD, the individual may treat the distribution as a QBAD on the individual’s federal income tax return.
- A plan sponsor or plan administrator may rely on a reasonable representation from an individual that the individual is eligible for a QBAD, unless the sponsor or administrator has actual knowledge to the contrary.
- If an eligible retirement plan permits QBADs, the plan is required to accept a recontribution of a QBAD an individual received from that plan, as long as the individual is eligible to make a rollover contribution to that plan at the time the individual wishes to make the recontribution.
- QBADs are treated as meeting the distribution restrictions under 401(k) plans, 403(b) plans, and governmental 457(b) plans. An employer may expand the distribution options under its plan to allow amounts attributable to elective deferrals, qualified nonelective contributions (QNECs), qualified matching contributions (QMACs), or safe harbor contributions under a 401(k) plan to be distributed as a QBAD even though it is distributed before an otherwise permitted distributable event, such as severance from employment, disability, or attainment of age 59½.

### Long-term part-time employees

Except for collectively bargained plans, the SECURE Act requires employers sponsoring a 401(k) plan to cover employees who complete at least 500 hours of service for three consecutive 12-month periods (and have reached age 21). For employees who are eligible under this new rule, each 12-month period for which the employee has at least 500

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hours of service is counted as a year of service for vesting purposes and is not treated as a one-year break-in-service. Generally, this provision applies for plan years beginning after December 31, 2020, except that, for eligibility purposes, 12-month periods beginning before January 1, 2021 are not taken into account.

The recent IRS guidance clarifies that all years of service with an employer or employers maintaining the plan must be taken into account for purposes of determining a long-term part-time employee's vesting percentage, subject to certain exceptions. These exceptions include, for example, years of service before the employee attains age 18. The IRS has requested comments on how to reduce potential administrative burdens related to this and the other provisions included in the notice.

### **In-service distribution age for money purchase and governmental 457(b) plans**

Prior to the Miners Act, the minimum age for allowable in-service distributions from pension plans, including defined benefit plans and money purchase pension plans was age 62. The minimum age for allowable in-service distributions for governmental 457(b) plans was age 70½. The Miners Act reduced the minimum age for allowable in-service distributions from these plan types to age 59½. This change applies to plan years beginning after December 31, 2019.

The IRS guidance clarifies that pension plans and governmental 457(b) plans are not required to provide for in-service distributions, and if they do permit them, they are not required to reduce the available age to 59½. The guidance also clarifies that the change to the age for permitting in-service distributions does not affect the rules regarding the normal retirement age under the plan.

### **Foster care “difficulty of care” payments**

For purposes of the limitation on “annual additions” to a defined contribution plan, the participant's compensation is increased by any difficulty of care payments excluded from income. Difficulty of care payments are provided to foster care providers as additional compensation because the individual has a physical, mental, or emotional handicap. Any contributions of difficulty of care payments made to the plan are considered after-tax contributions. This provision applies to plan years beginning after December 31, 2015. The recent guidance clarifies that if an employer makes difficulty of care payments to its employees, those payments are includible in the definition of compensation for purposes of the contribution limits. Such payments received by an employee from a person other than his or her employer are not includible in the definition of compensation under that employer's plan.

### **Automatic enrollment tax credit**

The SECURE Act also included a special tax credit for employers with fewer than 100 employees who received at least \$5,000 of compensation for the preceding year. These employers are eligible for the special tax credit of \$500 per year for up to three years (for a total of \$1,500) if they include an eligible automatic contribution arrangement (“EACA”) under their plan, even if the feature is added after the plan is adopted. The credit applies to taxable years beginning after December 31, 2019.

The recent IRS guidance clarifies that an eligible employer may only receive this credit for taxable years during a single three-year credit period that begins when the employer first includes an EACA in any qualified plan. For example, where an employer first included an EACA in one of its qualified plans during the 2018 tax year, the employer is eligible to receive a \$500 credit for the 2020 taxable year (the only tax year the credit applies under the new provision) and no credit for subsequent years. The employer must continue to maintain the same EACA in the same plan for all three taxable years to be eligible for the full \$1,500 credit.

## Plan amendments

The deadline for amendments reflecting provisions from the SECURE Act and Miners Act is generally the last day of the plan year beginning on or after January 1, 2022 for non-collectively bargained, non-governmental plans. For governmental and collectively bargained plans, the plan amendment deadline is the last day of the first plan year beginning on or after January 1, 2024. The guidance clarified that while a sponsor may amend its plan to reflect the SECURE Act or Miners Act after the deadlines provided, the anti-cutback relief available under the Act would not apply to those amendments.

## Next steps

Prudential Retirement will be contacting plan sponsors separately regarding implementation of SECURE Act provisions. Prudential continues to monitor federal agencies' guidance regarding the SECURE Act and will keep you informed as additional guidance is provided.

### Compliance Bulletin 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 retirement plans. This publication is distributed with the understanding that Prudential Retirement is not rendering tax or legal advice. Plan sponsors should consult their attorneys about the application of any law to their retirement plans.

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Lancaster County Priorities	Staff Lead	Sean Flowerday	Christa Yoakum	Deb Schorr	Roma Amundson	Rick Vest
<b>Fiscal Accountability Priorities</b>						
Increase County Cash Reserves	D. Meyer	X				
Expand County Fleet Program	R. Walla				X	
Miscellaneous Expenses Policy	J. Holloway				X	
Increase Usage of Enterprise Rental Car Program	R. Walla				X	
<b>County Infrastructure Priorities</b>						
Facility Study for County Engineering Buildings	P. Dingman			X	X	
Funding for Roads and Bridges	P. Dingman	X			X	
<b>Good Governance Priorities</b>						
Draft and Implement County-wide Strategic Plan	D. Derbin & A. Ames	X			X	
Write County Task Force SOP's	D. Cary	X				
Create a County Central Code	D. Derbin	X				
Fee and Fine Reform Grant	A. Ames	X				
Annual Report	A. Ames					
Quarterly Updates from Planning and IS Depts (Scheduled through 2021)	D. Derbin					
Leadership Academy	A. Ames			X		
Establish New Employee Onboarding Program	D. Schorr			X		
<b>Technology Upgrades/Improvement Priorities</b>						
CJIS Construction and Implementation	B. Houchin	X				
County-wide Implementation of Pay Roll Software	D. Meyer	X				
<b>Legislative Priorities</b>						
Appropriations Bill to Cover Costs of State Public Assistance Programs (Medicaid)	Kissel Kohout	X				
Provide County Engineer with Statutory Authority to Tow Vehicles Stranded on County Roads During Snowstorms	Kissel Kohout	X				
Amend the Mental Health Commitment Act to allow Sharing of Mental Health Information Among Providers and Law Enforcement Agencies	Kissel Kohout	X				
Recovery of Costs for Lodging Mentally Incompetent Criminal Defendants in County Jails Pending Transfer to DHHS for Restoration of Competency to Stand Trial and Priority for Placement at State Hospitals for the Mentally Ill	Kissel Kohout	X				
24/7 Drug Testing	Kissel Kohout	X				
Mental Health Shared Information	Kissel Kohout	X				
Bridge Bonding/Infrastructure Funding Mechanisms	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				
Public Building Commissions, Joint Public Agencies, and Interlocal Cooperation	Kissel Kohout	X				
<b>Criminal Justice Reform Priorities</b>						
Examine Internal Lower Incarceration Efforts	S. Flowerday	X				
Examine Internal Lower Incarceration Efforts for Females	D. Schorr			X		
SAMHSA Learning Collaborative	D. Schorr			X		
Stepping Up Summit	D. Schorr	X		X		
<b>Inclusive Community Priorities</b>						
Work with City of Lincoln to secure Welcoming Community certification	C. Yoakum			X		
Reinstating the Lincoln/Lancaster Women's Commission	C. Yoakum	X				
My City Academy - Ready to Run Initiative	C. Yoakum			X		
County Inclusive Benefits Policy	S. Flowerday	X				
<b>Safe Community Priorities</b>						
<b>Human Service Priorities</b>						
Increase Human Service JBC Funding	S. Flowerday	X				
Explore Expanded Home Visiting Program to Combat Childhood Trauma	S. Flowerday	X				
<b>County Employee Priorities</b>						
Cash in Lieu of Program	D. Schorr			X		