

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA**

**IN THE MATTER OF THE
POST-EMPLOYMENT
HEALTH PLAN**

RESOLUTION NO.

R-12-0095

WHEREAS, Lancaster County has employees rendering valuable services; and

WHEREAS, Lancaster County has long provided for post-employment health benefits for certain eligible employees (the "Benefits"); and

WHEREAS, since 1998, Lancaster County has used a plan and trust offered by Nationwide Retirement Solutions ("Nationwide") in connection with the Benefits;

WHEREAS, in August 2011, with respect to Benefits for eligible employees not within a bargaining unit, Lancaster County determined that it would be preferable to use an Integral Part Trust and the services of the International City Management Association Retirement Corporation ("ICMA-RC");

WHEREAS, in August 2011, with respect to Benefits for eligible employees within certain bargaining units, Lancaster County and the applicable bargaining unit determined that it would be preferable to use an Integral Part Trust and the services of ICMA-RC;

WHEREAS, in August 2011, Lancaster County adopted Resolution R-11-0055 to effect the foregoing determinations;

WHEREAS, although Resolution R-11-0055 contemplated a transition from Nationwide to the Integral Part Trust, that transition was delayed and due to the delay, the documents previously executed by Lancaster County in connection with the transition are no longer completely accurate;

WHEREAS, Lancaster County wishes to cancel all previously executed documents concerning this transition and execute new documents, and has obtained the consent of ICMA-RC for this cancellation;

WHEREAS, Lancaster County has determined that with respect to the Benefits, it is desirable to adopt its own post-employment health plan, to be known as the Lancaster County Post-Employment Health Plan (the Plan");

WHEREAS, Nationwide has advised that it will only transfer funds to a trust that constitutes a Voluntary Employee Benefit Association (a "VEBA trust"); and

WHEREAS, Lancaster County has arranged with Wilmington Trust Retirement and Institutional Services Company to establish such a VEBA trust (the "Wilmington Trust").

NOW, THEREFORE, BE IT RESOLVED, that all arrangements and agreements previously entered into between Lancaster County and ICMA Retirement Corporation shall be and hereby are declared to be null and void.

BE IT FURTHER RESOLVED, that the Lancaster County Board of Commissioners approves and adopts the following, copies of which are attached hereto:

1. Notice of Termination to Nationwide Plan and Trust
2. Lancaster County Post-Employment Health Plan (the "Plan")
3. Welfare/VEBA Trust Agreement between the Lancaster County Post-Employment Health Plan and Wilmington Trust Retirement and Institutional Services Company

BE IT FURTHER RESOLVED, that the position of Chief Administrative Officer to the Lancaster County Board of Commissioners shall be the coordinator and contact for the Plan and has the authority to act for the Plan and the Lancaster County Board of Commissioners with respect to ministerial matters concerning the Plan.

DATED this 4 day of December, 2012.

BY THE BOARD OF COUNTY COMMISSIONERS
OF LANCASTER COUNTY, NEBRASKA

Jane Reynolds
Beane Keen
Deb Shaw
Larry Hulkin
Scott Snyder

APPROVED AS TO FORM this 4 day of December, 2012.

Richard L. Kelly
for JOE KELLY, County Attorney