

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

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

RESOLUTION NO. R-12-0096

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, Nationwide refused to transfer funds to an integral part trust and insisted that it would only transfer funds to a trust that constitutes a Voluntary Employee Benefit Association (a "VEBA trust");

WHEREAS, in order to transition from Nationwide to an integral part trust, Lancaster County adopted the Lancaster County Post-Employment Health Plan (the "Plan") and arranged with Wilmington Trust Retirement and Institutional Services Company to establish such a VEBA trust (the "Wilmington Trust");

WHEREAS, in order to effect the transition, Lancaster County wishes to establish an integral part trust and will direct Wilmington Trust to transfer the funds to such trust;

WHEREAS, Lancaster County wishes to amend the Plan to reference the integral part trust instead of the Wilmington Trust;

WHEREAS, Lancaster County wishes to engage ICMA-RC to provide administrative services to the Plan;

WHEREAS, the services to be provided by ICMA-RC require a business associate agreement to ensure the privacy and security of protected health information under HIPAA, and also require the completion of two adoption agreements; and

WHEREAS, Lancaster County intends to notify Nationwide in the near future that certain employee groups wish to cease participating in the Nationwide plan and trust.

NOW, THEREFORE, BE IT RESOLVED, that the Lancaster County Board of Commissioners approves the following, copies of which are attached hereto, to be adopted and executed at an administratively feasible time after Nationwide has acknowledged the termination of participation:

1. Lancaster County Integral Part Trust
2. First Amendment to the Lancaster County Post-Employment Health Plan
3. Administrative Services Agreement between Lancaster County and ICMA-RC
4. Business Associate Agreement between Lancaster County and ICMA-RC
5. Employer VantageCare Retirement Health Savings (RHS) Plan Adoption Agreement for Plan Number 803272.
6. Employer VantageCare Retirement Health Savings (RHS) Plan Adoption Agreement for Plan Number 803381.

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 Gendel
Renee Kern
John Short
Larry Hudson
Bob Snoger

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

for Richard Lybrow
JOE KELLY, County Attorney