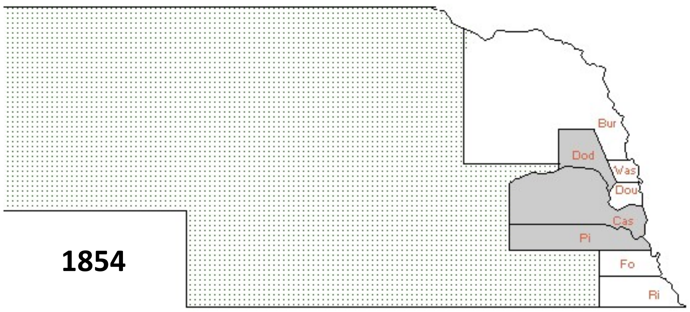
2022 NACO
County Operations Toolkit



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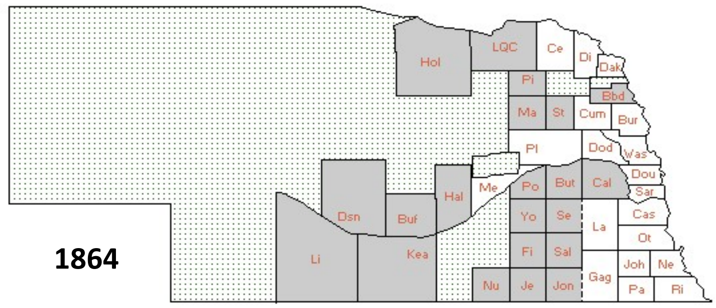

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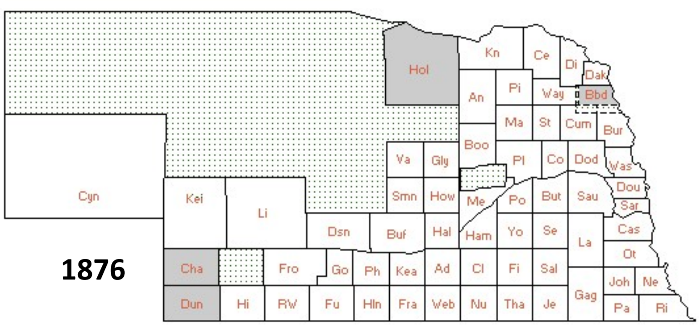

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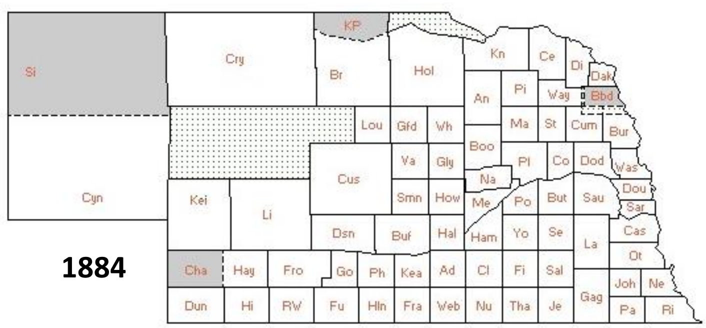

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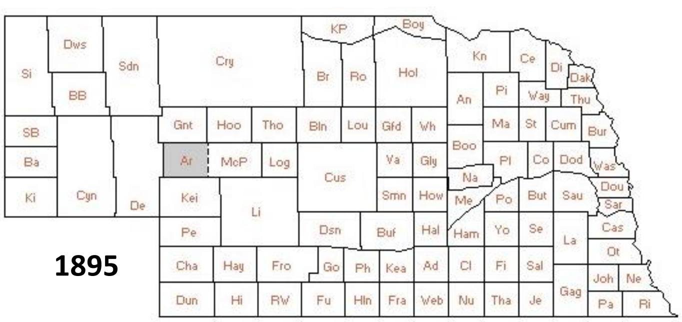

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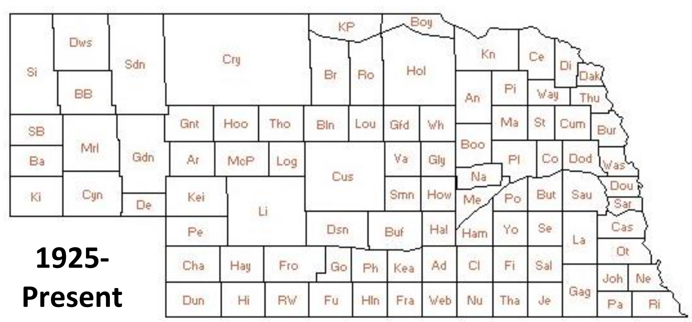

1925-
Present

NACO
NEBRASKA ASSOCIATION OF COUNTY OFFICIALS

Nebraska Association of County Officials
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Lincoln, NE 68508
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https://nebraskacounties.org

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Letter from NACO President

Dear County Officials,

Nebraska's 93 counties provide many vital services to residents. Counties collect and distribute funds, prosecute crimes and maintain jails, facilitate motor vehicle registration and driver's license services, issue marriage licenses, and deliver many other services utilized by residents throughout their lives.

However, delivering high-quality public service does not depend on a county's prior success, but on its ability to evolve to meet the current and future needs of residents. The challenges facing Nebraska counties are well known—we must work to increase our supply of affordable housing, enhance our workforce, explore new economic development initiatives, evaluate revenue streams, and upgrade our technological safeguards, to name just a few.

The goal of the County Operations Toolkit is to provide a short overview of several topics relevant to all 93 counties, briefly present some data and statistics, spotlight some exemplary counties for their progress and success, outline possible action steps, and finally, provide resources to achieve the suggested action steps. This is not a comprehensive list of topics, but only a list of the most salient issues facing counties.

We emphasize that one size does *not* fit all—this plan is not specific to any one county or region. Rather, this toolkit broadly covers an array of important topics that will impact all counties in some way over the next several decades. We present possible action steps, but we also trust that officials will tailor these steps to their counties based on their local experience and expertise.

I would like to thank the members of the County Government Planning Committee for their knowledge, expertise, insight, and dedication in developing this report:

J.R. Houser (Frontier County Commissioner), NACO Vice President
Marvin Kohout (Saline County Commissioner), 2nd NACO Vice President
Diana Hurlburt (Garfield County Commissioner), NACO Secretary/Treasurer
Josh Skavdahl (Sioux County Commissioner), NACO Past President
Mary Ann Borgeson (Douglas County Commissioner)
Jeff Hackerott (Madison County Assessor)
Lynn Martin (Buffalo County Board Administrator)
Jennifer Myers (Merrick County Assessor)

I would also like to extend my heartfelt thanks to the NACO employees who worked diligently behind the scenes, namely, Jon Cannon, Candace Meredith, Beth Ferrell, Elaine Menzel, Mike Boden, and Luke Bonkiewicz. Our dedicated NACO staff spent many months researching the issues, analyzing data, gathering example narratives, and overall, providing guidance as the committee developed the toolkit

Sincerely,

Judy Mutzenberger (Cuming County Supervisor), NACO President

Letter from NACO Executive Director

Dear NACO Members,

Thank you for making use of this toolkit. A lot of work has gone into making this a resource for you as county government moves into the future. The usefulness of an operations toolkit is measured by how well it accommodates a multitude of situations, adapts to evolving and uncertain future circumstances, and offers actionable, achievable steps. The NACO County Government Planning Committee recognizes that every county in Nebraska has distinctive qualities and diverse interests, and every county is forging its own legacy amidst unique challenges and opportunities.

Nonetheless, there are many issues in Nebraska that are relevant in some way to all 93 counties. Population shifts, workforce shortages, global pandemics, natural disasters, housing crises, tourism, and adapting to new technology are but a few. Preparing for these challenges and seizing opportunities for growth requires careful assessment and long-term strategic planning.

The committee has spent many hours researching issues and identifying specific action steps that will enhance the efficiency and quality of county services. For some recommendations, we acknowledge that some counties may already be in various stages of development and implementation, and we believe counties can learn from each other's experiences. The committee strived to outline steps that were broad enough to apply to all counties while also sufficiently specific to be actionable. Although the report provides links to specific sites and agencies in some cases, NACO does not attest to the suitability or effectiveness of any services and tools, nor does it endorse any commercial product or service. Any reference to specific commercial products, processes, or services by service mark, trademark, manufacturer, or otherwise, does not constitute or imply their endorsement, recommendation, or favoring by NACO.

The future of a county's people, heritage, and resources is not guaranteed. Instead, it is meticulous planning, a willingness to adapt, and dedicated public officials that preserve a county's history while securing its future. When confronted by any challenge, our citizens look to you first to meet them. We look forward to helping you serve your current residents, prepare for future residents, and honor past residents.

Sincerely,

Jon Cannon, NACO Executive Director

COUNTY FUNCTIONS

Local Cooperation

Best Practice Recommendation: Counties should develop intra-county cooperative agreements and practices to reduce and share program expenses, avoid duplication of services, and accommodate local factors and needs within counties.

The Madison/Pierce County Planning Department was created by an interlocal agreement between Madison and Pierce Counties in 2001. The department is responsible for the development and use of land within the unincorporated areas of Madison and Pierce Counties and the Madison County cities of Battle Creek, Madison, Newman Grove, Tilden, and the Village of Meadow Grove. These responsibilities include zoning of property, subdivision of land into building lots, issuing zoning permits and conducting inspections. The department also investigates complaints regarding potential zoning violations.

Cooperative practices, including interlocal agreements, joint public agencies (JPAs), and memorandums of understanding (MOUs) allow county agencies to collaborate and improve many interconnected services to residents. Some examples include law enforcement task forces, emergency management, infrastructure replacement, criminal justice services, and information technology, among many others. Counties may also consolidate one or more the following offices within the county: clerk of the district court, county assessor, county clerk, county engineer, county surveyor, or register of deeds. The question to consolidate county offices must be approved by voters prior to consolidating offices. A consolidated officeholder must meet the qualifications of each office.[i] Douglas, Lancaster and Hall counties have used these provisions to combine the offices of assessor and register of deeds, while Sarpy County has combined the offices of county clerk and register of deeds. In other counties, elected offices have become ex officio positions under provisions of the Election Act.[ii]

Lancaster County makes efficient use of its taxing authority and other powers by cooperating with multiple governmental units to provide services and facilities to the community, including Weed Authority, Human Services, Emergency Management, Records Management, Corrections, Property Management, and Community Corrections, Building and Safety, Planning, Health, Human Resources, Aging, Purchasing, and Information Services. Public building commissions, joint public agencies, and interlocal cooperation provide sustainable services to a safe, healthy, and diverse community. Agreements establishing shared services both clearly define powers and responsibilities between the parties and also allow flexibility to address unanticipated concerns.

First Five Nebraska is an organization that advances early childhood care and learning opportunities through public education, building partnerships with county agencies and organizations, policy implementation, and collaborative planning with other group, such as workforce development and recruitment.

These foundational concepts are the foundation for a long-term relationship and also provide the framework for addressing challenging new issues, such as cybersecurity threats facing local governments. Interlocal cooperation may also include providing services and resources for the youngest county residents. Some counties are using American Rescue Plan Act (ARPA) funds to develop child care programs. Valley County, for example, has committed $400,000 in ARPA funds to local childcare providers. In Garfield County, child development centers have been awarded $100,000 in ARPA funds. Numerous counties ranging from Richardson to Scotts Bluff have partnered with groups such as Communities for Kids and First Five Nebraska to address child care shortages and help access early care and education for all children.

Local cooperation and regional planning can also help improve local infrastructure. For example, the 2021 Bipartisan Infrastructure Law (BIL) is providing $550 billion over the next five years to improve roads, bridges, mass transit, water infrastructure, resilience, and broadband.[iii] The applications and associated webinars for these funds indicate that regional collaboration will greatly enhance the competitiveness of a grant submission. There has never been a better time for counties to identify common areas of need, collaborate and develop a project plan with other counties, and obtain state and federal grant dollars to improve numerous parts of their infrastructure.

The Panhandle Partnership is an organization designed to build collaboration among agencies, networks, and county residents in the Nebraska panhandle. Some examples of their membership organizations include public schools, aging offices and senior centers, disability rights, housing authorities, and childcare, among many others.

The Area Agencies on Aging are divided into eight regions across the state. For purposes of the Community Aging Services Act, "Community aging services means those activities and services which fulfill the goals of the Nebraska Community Aging Services Act, which are necessary to promote, restore, or support self-sufficiency and independence for older persons, and which include: (1) Congregate activities, including, but not limited to, senior centers, group meals, volunteerism, adult day services, and recreation; and (2) individual services, including, but not limited to, specialized transportation, meals-on-wheels, home handyman services, home health care services, legal services, counseling related to problems of aging or encouraging access to aging services, and senior volunteer services."[iv]

Similarly, the Developmental Disability Regions are comprised of the same six regional areas as Behavioral Health Regions. The Developmental Disability Regions provide services and support to individuals with disabilities. For example, they partner with Vocational Rehabilitation

Services to provide employment services, support for learning about and participating in communities, and assistance in locating places to live.

Legislative References

The authority for the state and local governments to exercise powers and perform functions jointly or in cooperation with any other governmental entity is found in the Nebraska Constitution,[v] with enacting laws adopted by the Legislature. The Legislature has granted counties broad authority to enter into compacts with other counties and other methods of combining services with other counties and governmental entities.

Counties, cities, school districts, and other political subdivisions can enter into interlocal agreements with each other and state agencies to jointly perform any power or authority that can be exercised individually. The Interlocal Cooperation Act[vi] provides a framework for sharing equipment and personnel, as well as working together to perform specific functions that require specialized expertise. Joint entities can issue bonds for roads, law enforcement, public safety communications, correctional facilities, and other purposes. Counties may levy up to five cents to provide financing for the county's share of revenue required under an interlocal or joint public agency agreement.

Like interlocal agreements, counties, cities, school districts and other governmental agencies can create joint public agencies (JPAs) to perform cooperative functions.[vii] Such agencies constitute political subdivisions separate from the participating public entities. Subject to county board allocation, JPAs can levy property taxes at a rate proposed in the agreement and may issue bonds.

The Nebraska Constitution also grants the Legislature power to provide for the merger or consolidation of counties or other local governments[viii] and requires the Legislature to provide for the consolidation of county offices for two or more counties, subject to voter approval by each county.[ix] In response, the Legislature has enacted opportunities for counties to create municipal counties, consolidate to reduce the number of counties, combine one or more offices, and provide for the joint performance of any common function or service.

One or more counties and at least one city in each county can create a municipal county to carry out all county and municipal functions.[x] The question is presented to voters and ballots are tabulated four ways: all votes on the question, voters in each municipality and county, voters in each county but outside of any municipality, and voters in each county but outside of any municipality or sanitary and improvement district. The municipal county is not formed if a majority of voters on the question or in any of the four categories oppose the issue.

When adjoining counties intend to jointly perform common functions or services under merger and consolidation laws, the agreement is not considered an interlocal agreement.[xi] Such a proposal may be submitted to voters, but voter approval in each is only required if the agreement provides for the consolidation of counties or one or more county or township offices.

Checklist of Potential Action Steps

- Identify and prioritize county needs and services, such as infrastructure, public safety, housing, education, and transportation, among others.

- Identify potentially interconnected programs and services within county and region; communicate with nearby counties about their priority needs, services, and projects.

- Evaluate what county offices, departments, and agencies could potentially collaborate to deliver interconnected services and assess their level of interest in collaboration.

- Conduct a cost-benefit analysis of possible intra-county cooperation program(s).

- Identify proper legal processes and agreements that detail how counties, departments, and agencies will cooperate and deliver more efficient services to county residents.

- Consider including an annual evaluation that features data collection and analysis of goals and objectives.

- Identify prospective state, federal, non-profit, and private funding sources to pay for program(s) and service(s).

Potential Resources

- Legal

  Nebraska Constitution:
  https://nebraskalegislature.gov/laws/browse-constitution.php

  Nebraska Revised Statutes pertaining to Interlocal Cooperation Agreements:
  https://nebraskalegislature.gov/laws/statutes.php?statute=13-801

  Nebraska Revised Statutes pertaining to Joint Public Agencies:
  https://nebraskalegislature.gov/laws/statutes.php?statute=13-2501

  Nebraska Revised Statutes pertaining to municipal counties:
  https://nebraskalegislature.gov/laws/statutes.php?statute=13-2801

Nebraska Revised Statutes pertaining to county functions, compacts, agreements, and consolidation:
https://nebraskalegislature.gov/laws/statutes.php?statute=23-103
https://nebraskalegislature.gov/laws/statutes.php?statute=22-402
https://nebraskalegislature.gov/laws/statutes.php?statute=22-405
https://nebraskalegislature.gov/laws/statutes.php?statute=22-417

- Child Care

First Five Nebraska:
https://www.firstfivenebraska.org/

COUNTY FUNCTIONS

State and Federal Partnerships

Best Practice Recommendation: Counties should develop state and federal partnerships to achieve shared objectives, reduce programmatic costs, and remain up-to-date on best governance practices.

State and federal partnerships may benefit counties in many ways, the most notable being potential resource sharing (e.g., personnel and equipment) and overall reduced project cost. Counties should work to identify and categorize needed projects, and then examine how their projects and objectives overlap with state and federal opportunities.

For example, counties may not be able to solely pursue the construction or repair of highways, streets, or the nearly 1,800 structurally deficient bridges in Nebraska[xii] due to the prohibitive cost. However, partnering with state and federal agencies via grants may allow counties to pursue these infrastructure ventures. Another example might be partnering with state and federal agencies to obtain public safety funds for personnel and equipment. Federal and state governments provide funding and information about regulations for many areas, including health, education, early childhood education, social services, community development, and transportation, among others.

Partnerships can help build and repair infrastructure. 1,780 of Nebraska's 15,000 bridges are structurally deficient. 36% of county bridges are more than 50 years old, and 216 county bridges are currently closed (L.R. 528 Study Report). By partnering with state and federal agencies, counties may share or reduce the cost of repairing vital components of infrastructure.

It is critical that local agencies plan long-term for developing state and federal partnerships. Some critical steps may include strategic planning to identify and plan projects, regional collaboration to defray total project costs, obtaining the necessary personnel, training, and equipment to secure grant funds, potential implementation of state and federal recommendations, and developing expertise to obtain funds, information, and services from state and federal partners.

Counties should understand that these partnerships, especially those involving grant applications, may take many months or years to bear fruit. However, without this investment, counties may miss out on grant dollars, operate using dated information and policies, and fail to implement best practices to serve their residents. There are many examples of how partnerships can benefit county government and services.

The Nebraska TIA legislation allocated $450 million for infrastructure investment, including highways, bridges, and other transportation investment.

The Transportation Innovation Act (TIA), enacted in 2016, provided NDOT with new revenue, programs, and tools to increase mobility, freight, economic growth and safety in Nebraska.[xiii] The purpose of TIA is to accelerate highway capital improvement, promote innovative solutions for deficient county bridges, and help finance transportation improvements that connect new and growing businesses.

Broadband is another area likely requiring state partnerships. In May of 2021, legislators created the Nebraska Broadband Bridge Program (NBBP) to facilitate and fund the deployment of broadband networks in unserved and underserved areas of Nebraska.[xiv] The Nebraska Public Service Commission has the authority to award grants to assist applicants with eligible infrastructure installation costs. During the 2022 legislative session, $20 million was appropriated to this program to be distributed as grants through the program and to pay for administrative costs.

Nebraska Regional Interoperability Network (NRIN) is a regional and statewide wireless communications and data sharing network designed to connect Public Safety Answering Points (PSAPS) or 911 centers, enabling them to use statewide communications resources and new wireless technologies such as Next Generation 911.[xv] NRIN is funded by grant dollars awarded to local governments who own and operate the network. Some uses include connection of 911 Telephone Systems and connection of local dispatch centers to radio systems across the state.

Partnerships can also help improve county services and benefit county residents. The Nebraska Emergency Management Agency (NEMA), for instance, provides training (e.g., capstone courses) and grant funds (e.g., for disaster response equipment) to help prepare communities to respond to many different types of disasters. In 2022, NEMA helped conduct a dozen field exercises at fire school training in Grand Island. The agency also helped numerous counties plan and conduct a full-scale disaster exercise in Otoe County.

Checklist of Potential Actions Steps

- Identify, evaluate, and maintain a readily accessible record of existing state, federal, non-profit, and private partnerships, including the projects funded and the dollar amounts (included dollars saved). These records will demonstrate efficiency and collaboration to the public, help identify potential opportunities for future partnerships, and bolster the chances of obtaining state and federal dollars.

- Identify county needs including but not limited to infrastructure, public safety, housing, education, and transportation. Scan state and federal resources for opportunities to partner with agencies on grants, training, and projects.

- Identify training needs in county government and collaborate with surrounding county, state, and/or federal agencies to develop and share training. Some examples might include disaster preparation, public safety, behavioral health, agriculture, and human services, among many others.

- Identify potential funding sources for 911 and crisis centers.

Potential Resources

- Communications, broadband internet, and interoperability

  Nebraska Public Service Commission (Broadband Bridge Program & Guide):
  https://psc.nebraska.gov/telecommunications/nebraska-broadband-bridge-program-nbbp

  https://psc.nebraska.gov/sites/psc.nebraska.gov/files/doc/2022%20NBBP%20Program%20Guide.pdf

  Nebraska Regional Interoperability Network (NRIN):
  https://nrinpublic.info/

- Disaster preparation and planning

  Nebraska Emergency Management Agency (Grant Management & Monitoring):
  https://nema.nebraska.gov/agency-sections/preparedness-an-operations/grants

- Transportation Infrastructure

  Nebraska Department of Transportation (DOT):
  https://dot.nebraska.gov/projects/tia/

  Nebraska DOT Bridge Match Program:
  https://dot.nebraska.gov/projects/tia/bridge-match/

  U.S. DOT Bridges and Structures:
  https://www.fhwa.dot.gov/bridge/bripro.cfm

  U.S. DOT Bipartisan Infrastructure Law:
  https://www.transportation.gov/tags/bil

  U.S. Federal Highway Administration:
  https://www.fhwa.dot.gov/bipartisan-infrastructure-law/

Nebraska Legislative Study on State of Nebraska's Rural Bridges
https://nebraskalegislature.gov/pdf/reports/committee/transport/2014_lr528.pdf

COUNTY FUNCTIONS

Jails and Courts

Best Practice Recommendation: Counties should identify and implement more effective housing, treatment, and rehabilitation options in their jail and court systems while maintaining safe and secure communities.

Twenty-eight Nebraska counties rely on neighboring county jails for housing detainees. Construction for new jails is in progress or being planned in four other counties.

Public safety is a top priority for Nebraska counties, and incarceration is one way to protect residents from violent offenders. Nonetheless, there may be ways to more successfully rehabilitate offenders and reduce recidivism while still protecting residents. In addition, the cost to house offenders continues to increase, jails are becoming overcrowded, and facilities continue to experience severe staffing shortages. Notably, counties may have options to lower their jail population, reduce recidivism, and bring down overall costs to jails and courts. However, we recognize the logistical challenges of implementing alternative treatment in many counties and situations or cases. Some options may include expanding the use of house arrest, diversion, developing and/or participating in problem-solving courts (e.g., for veterans, the mentally ill, juveniles, and drug and alcohol offenders), maintaining and enhancing the use of video arraignments and other court appearances when possible, and implementing and expanding telehealth options.

Counties nationwide book an estimated 2 million people with serious mental illnesses. In 2015, NACo helped launch the Stepping Up Initiative to reduce mental illness in jails. Douglas County formed a Stepping Up team, began utilizing a behavioral health screening tool, worked to reduce barriers to behavioral health services, and began collecting data on individuals to reduce recidivism and improve their life outcomes. For these efforts, Douglas County was named a Stepping Up Innovator County in 2019. Notably, many other Nebraska counties participate in Stepping Up, including Scotts Bluff, Sheridan, Boone, Platte, Cuming, Dodge, Washington, Douglas, Sarpy, Lancaster, Saunders, Cass, and Otoe.

County attorneys act as major gatekeepers for the criminal justice system as they exercise the inherent power of prosecutorial discretion. Prosecutors can charge any crime that probable cause will support or can choose not to charge the accused at all. For lower-level misdemeanor offenses and violations of city or county ordinances, many bailable defendants can be released

The Lancaster County 24/7 Sobriety Program is an alternative to incarceration and an opportunity provided by the Lancaster County Department of Community Corrections. This program is specifically designed for defendants involved in the criminal justice system due to alcohol and/or drug use. The 24/7 Sobriety Program provides daily testing, monitoring, and sanctioning to promote accountability and abstinence. The24/7 Sobriety Program involves twice daily breathalyzer testing (365 days a year, including holidays and weekends), random drug screening, and immediate sanctions for program violations.

subject to supervision through a pre-trial service program, periodic alcohol or drug testing, electronic monitoring, or other conditions. Judges must consider the defendant's financial ability to pay the bond and impose the least onerous of the conditions that will reasonably assure the defendant's appearance or that will eliminate or minimize the risk of harm to others or the public at large. Although legislation has been introduced to eliminate cash bail and appearance bonds, no such bills have passed to date. Proponents argue that a cash bail system penalizes poor people whose jobs may be at risk if they are incarcerated and forces many defendants who cannot afford their bond to plead guilty to avoid more jail time, even if they have a valid defense.

In recent years, several bills have been proposed in the state legislature that would task county jails with housing individuals that are currently defined as state inmates. While such legislation might reduce the prison population, it very well may strain the jail population in numerous counties.

County officials should also remain up-to-date on case law or legislation that affects how they house and care for inmates. New state and federal legislation, rulings by the Nebraska State Supreme Court, and rulings by the U.S. Supreme Court might force jail personnel to revise their standards of care and re-write policies, such as those concerning the Health Insurance Portability and Accountability Act (HIPAA) and privacy rights concerning telephone and audiovisual visitation. These changes may be further complicated by the potential closing of detoxification centers that care for intoxicated individuals. Such closings may force jails to temporarily assume civil protective custody of individuals who are intoxicated but have committed no crime, a potentially serious liability.

Finally, county jails may be likely to encounter future personnel shortages. Already, prisons and law enforcement agencies are facing declines in applications and an increase in separations. The recruitment and retention crisis also extends to jails. Closing or consolidating jails may lead to additional costs for counties, not to mention housing individuals outside of their city or town of residence. County officials should consider creating or revising their current recruitment and retention plan.

Thirty-five of Nebraska's adult detention and holding facilities were built prior to August of 1980 and do not meet state or professionally recognized minimum standards related to facility design and housing capacities (Nebraska Crime Commission)

Legislative References

As offenders move through the judicial system, indigent defendants in felony cases and misdemeanor cases punishable by imprisonment of more than a year are provided legal counsel through a public defender or appointed or assigned counsel. A public defender must be elected in counties over 100,000 and in other counties as approved by the county board. Smaller counties may be able to control some daily costs by using appointed or contract counsel but must plan for the possibility of an unexpected—and potentially expensive—incident that requires counsel for one or more defendants. Fees for appointed counsel are set by the district court without input from counties and paid by counties.

The Legislature established the Commission on Public Advocacy (Commission) to help provide property tax relief to county residents for the mandated indigent defense of persons accused of violations of state laws.[xvi] Initially counties using the Commission's services were required to pay one-third of the actual costs. In 2003, the Commission became a cash-funded agency that is supported by a $3 indigent defense fee that is charged as court costs in cases filed in Nebraska courts[xvii]. Counties served by the Commission have saved significant property tax dollars. Since its creation, the Commission has handled over 1,550 cases in 72 counties. Services of the Commission may be used in any county when appointed by a judge.

Checklist of Potential Action Steps

- Evaluate current jail policies and practices to ensure they are up-to-date and are based on current legislation, current court rulings, and best practices.

- Assess jail inflows and outflows and staffing levels; conduct cost benefit analysis of retaining facility vs. outsourcing to another county.

- Identify potential court programs and partnerships that could possibly expand the use of house arrest, develop problem-solving courts, and maintain/expand video arraignments, as well as telehealth options.

- Create (or update) a recruitment and retention plan specific to jail correctional officers.

Potential Resources

- Standards, Policies, and Procedures

  National Institute for Jail Operations:
  https://jailtraining.org/accreditation/

  Nebraska Crime Commission Jail Standards Training Documents:

https://ncc.nebraska.gov/jail-standards
https://ncc.nebraska.gov/training-documents

- Alternatives to Incarceration

  Stepping Up Initiative:
  https://stepuptogether.org/#/

  Lancaster County's 24/7 Sobriety Program:
  https://www.lancaster.ne.gov/1023/247-Sobriety-Program#:~:text=The%20Lancaster%20County%2024%2F7,alcohol%20and%2For%20drug%20use

COUNTY FUNCTIONS

Juvenile Justice

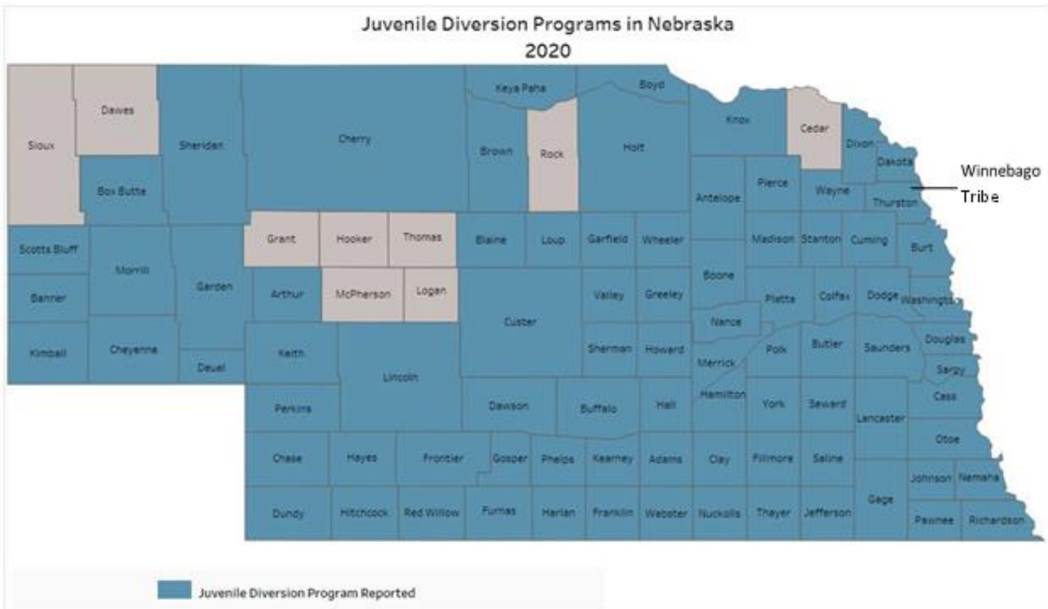
Best Practice Recommendation: Counties should provide, maintain, and enhance a continuum of juvenile programs and services to reduce recidivism, decrease future costs to counties, and improve life outcomes for all Nebraska juveniles.

It is essential that counties strive to continue to deliver, maintain, and enhance a continuum of programs and services available to juveniles across the State in order to reduce the needs for further system involvement and increased costs to counties. To do so, continued and additional federal and state assistance is supported. Continued and expanded provision of preventative programs such as diversion are encouraged, as is regional collaboration.

The Northeast Nebraska Juvenile Services, Inc. was established as a juvenile detention center for the benefit of the counties of northeast Nebraska. Presently, there is an interlocal agreement with thirteen Nebraska counties, each of whom have an appointed member on the Board of Directors, including Burt, Boone, Colfax, Cuming, Holt, Madison, Nance, Pierce, Platte, Saunders, Stanton, Washington and Wayne Counties. Also on the board are two Nebraska Sheriffs who are members of the Nebraska Sheriff's Association.

Many juvenile justice reform initiatives not only emphasize decarceration of children, youth, and young adults, but also prioritize improvements to confinement conditions and investing in community-based alternatives to youth confinement. Prior to receiving funding from the State of Nebraska under the Commission Grant Program or the Community-based Juvenile Services Aid Program, a comprehensive juvenile services plan must be developed. In fiscal year 2021, Community-based Juvenile Services Aid (CBA) funded 194 programs through 73 counties and one tribe, awarding 53 grants for $6,532,357.17 in total.[xviii]

The map on page 15 depicts counties and tribes with CBA funded programs during FY2021. Eighty-four counties and one tribe report having some form of juvenile pre-trial diversion services available to youth in their community during calendar year 2020. Of those 84 programs, 68 counties and the Winnebago Tribe reported referral data to the Crime Commission by January 30, 2021. Three additional counties also indicated they offer an informal diversion program with a desire to move to a formalized program. Strategic planning is in progress to assist areas of Nebraska with low juvenile population and few law enforcement referrals to county and city attorneys to have a juvenile diversion option without sustaining a formalized program.



In calendar year 2020, 3,003 youth were referred to a diversion program in Nebraska with 2,486 enrolling after referral. Of the youth discharged from a diversion program during CY2020, 84% of the youth were discharged as successful. The five most common reasons for referral to a diversion program in CY2020 were Minor in Possession of Alcohol, Shoplifting, Traffic Offense, Truancy, and Assault. Juvenile pretrial diversion is a voluntary program available to youth with a minor law violation or status offense. Generally, diversion is available pre-filing, diverting youth from involvement in the juvenile justice system and into a program offering a continuum of requirements and services. The end result of successful completion is dismissal, if filed, or non-filing of the diverted case. Pretrial diversion is a positive alternative to the juvenile justice system and can provide more appropriate methods of treating youth charged with an offense, providing better outcomes for youth.[xix]

Nebraska has only four county juvenile detention facilities (including secure and staff secure): Northeast Nebraska Juvenile Services (18 secure, 16 staff secure), Sarpy County (30 staff secure), Douglas County (144 secure), and Lancaster (61 secure) (Nebraska Crime Commission). “Secure” means detention in a highly structured, residential, hardware-secured facility designed to restrict a juvenile's movement, while “staff secure” does not include construction designed to physically restrict the movements and activities of juveniles in the facility; physical restriction of movement or activity of juveniles is provided solely through staff.

The State of Nebraska has identified four goals of a juvenile pretrial diversion program: 1) to provide eligible juvenile offenders with an alternative program in lieu of adjudication through the juvenile court; 2) to reduce recidivism among diverted juvenile offenders; 3) to reduce the costs and caseload burdens on the juvenile justice system and the criminal justice system; and 4) to promote the collection of restitution to the victim of the juvenile offender's crime.[xx]

Legislative References

"It is the intent of the Legislature that the juvenile justice system provide individualized accountability and individualized treatment for juveniles in a manner consistent with public safety to those juveniles who violate the law. The juvenile justice system shall also promote prevention efforts which are community-based and involve all sectors of the community. Prevention efforts shall be provided through the support of programs and services designed to meet the needs of those juveniles who are identified as being at risk of violating the law and those whose behavior is such that they endanger themselves or others."[xxi]

Statewide, 84% (2,309 youth) of the discharged cases successfully completed the diversion program, and 16% (428 youth) did not successfully complete the diversion program. The number of unsuccessful completions include situations such as: the youth had another law violation while in diversion, the youth did not comply with the diversion requirements, the youth was moved to a higher-level intervention, or other reason (moved away, deceased).

In conjunction with legislative intent promoting the development and implementation of community-based programs designed to prevent unlawful behavior and to effectively minimize the depth and duration of the juvenile's involvement in the juvenile justice system, counties, county board members, county attorneys, law enforcement and employees are integral stakeholders in the juvenile justice system and criminal justice system.

"The Legislature hereby finds that the incarceration of juveniles in adult jails, lockups, and correctional facilities is contrary to the best interests and well-being of juveniles and frequently inconsistent with state and federal law requiring intervention by the least restrictive method. The Legislature further finds that the lack of available alternatives within local communities is a significant factor in the incarceration of juveniles in such adult jails, lockups, and correctional facilities.[xxii]"

Over the course of several years, federal, state and local initiatives implemented by counties have resulted in reducing detaining youth in county juvenile detention facilities.

Checklist of Potential Action Steps

- Evaluate current juvenile detention policies and practices to ensure they are up-to-date and are based on current legislation, current court rulings, and best practices.

- Identify potential court programs and partnerships that could possibly expand the use of diversion programs, truancy courts, and community-based alternative programming for juveniles.

- Create (or update) a recruitment and retention plan specific to jail juvenile detention employees.

Potential Resources

- Services

  Community-based Juvenile Services Aid Program:
  https://ncc.nebraska.gov/juvenile-programs-and-interventions

  Juvenile Diversion Services:
  https://ncc.nebraska.gov/sites/ncc.nebraska.gov/files/pdf/juvenile_justice_materials/DiversionGuidelines.pdf

  Juvenile Justice Resources:
  https://ncc.nebraska.gov/juvenile-justice-resources

- Office of Juvenile Justice and Delinquency Prevention (OJJDP)

  OJJDP Evidence-based Programs:
  https://ojjdp.ojp.gov/evidence-based-programs

  OJJDP Field Resources
  https://ojjdp.ojp.gov/library/fact-sheets-fliers-and-resources#extended-nav-section-4

  OJJDP Grants:
  https://ojjdp.ojp.gov/funding

COUNTY FUNCTIONS

Behavioral Health

Best Practice Recommendation: Counties should develop resources and partnerships to aid residents before, during, and after a behavioral health crisis.

Mental illness and substance abuse disorders are serious behavioral health conditions that cause harm to tens of thousands of Nebraska residents and cost communities millions of dollars each year.[xxiii] [xxiv] [xxv] Behavioral health crises do not spontaneously occur, but rather, result from a complicated set of factors stretching back months, years, and even decades. The best way to respond, intervene, and assist individuals during a crisis (as well as prevent future crises) involves creating a continuum of community care before, during, and after an emergency.[xxvi]

257,000 adults in Nebraska have a mental health condition. 34,000 Nebraskans have an illicit drug use disorder. However, 53.2% did not receive behavioral health services (Behavioral Health Barometer, Nebraska, Volume 6).

Behavior health resources and professionals are scarce in many counties. In addition to building future behavior infrastructure, counties should also utilize existing resources and personnel. For example, some county residents may be more likely to interact with primary care physicians and/or teachers and counselors than behavioral health professions. Behavioral health professionals may need to work with physicians to ensure that annual physicals and/or doctor's appointments include a mental health component, including possible resources.

Counties should assess the availability of behavioral health treatment and services before individuals escalate into a crisis. Counties should also evaluate whether these treatment and service options meet the behavior and physical needs of residents, as well as assess whether technology can help mitigate the shortage of mental health professionals in rural areas. For instance, telehealth may broaden the reach of professionals across county borders. The Safe2HelpNE app is another example of a non-traditional service that may reach youth in parts of the state, not just rural areas. The Safe2HelpNE app allows people to report concerning behavior that may impact student and school safety, as well as seek mental health resources for family and friends.

Nebraska is split into six Behavioral Health and Substance Abuse regions. The state partners with these local units of government to plan and implement behavioral health services. The regions purchase services from their area and across the state.

88 of Nebraska's 93 counties are designated mental health shortage areas by U.S. Health Resources and Services Administration. 33 Nebraska counties do not have a psychiatrist, a psychologist, a nurse practitioner practicing mental health, a physician's assistant practicing mental health, a LIMHP/LMHP, or an addiction specialist within the county.

It is important to recognize that behavioral health crises do not always have a single cause. Instead, there are many be multiple factors that precipitate an emergency, including those concerning basic needs. Counties should ensure that their behavioral health programming is linked to meeting any food, housing, and unemployment challenges, as well as physical health needs.

In Nebraska, law enforcement officers frequently respond to people experiencing a mental health crisis. Counties must ensure that officers not only have proper mental health training, but a sufficient and wide range of resources to aid individuals in crisis. These resources include adequate stabilization and triage centers for serious incidents, "warm lines," peer support, and respite centers. Yet law enforcement is not the only option for aiding people experiencing a behavioral health crisis. Some agencies have employed a co-responder model in which police officers and a mental health professional respond to behavioral health calls for service. Other agencies have diverted these types of social service incidents to mobile crisis teams staffed by civilians who have greater expertise in mental health. These alternative response models have many potential benefits, including connecting people to long-term behavioral health resources, diverting individuals from the criminal justice system (especially jails), and reducing the economic costs of behavior health to counties. People who experience a behavior health emergency are more likely to succeed in recovery if communities provide a continuum of post-crisis support and services. These resources may include peer-support services, follow-up case management, and outpatient treatment services.

The Office of Community Oriented Policing Services (COPS) awarded the Buffalo County Sheriff's Office and the Kearney Police Department a $250,000 grant to develop and implement a co-responder program to assist individuals experiencing a mental health crisis. Region III Behavioral Health has partnered with the county and city to help develop this program. The grant will pay for a licensed mental health practitioner to respond with officers and deputies. Region III is also providing funds for an outreach coordinator who will help connect the individual to resources after the incident. Finally, the grant will fund crisis intervention training programs for local officers.

If counties want to better aid their residents who live with behavioral health conditions, as well as reduce the economic impact of behavior health on their communities, they must develop the necessary infrastructure, partnerships, resources, and training to assist residents before, during, and after a crisis. Behavioral health programming must also be linked to basic needs, including food, housing, and employment. Accomplishing these objectives may involve developing a county task force to assess existing and potential behavior health resources, identifying ways to divert residents from the criminal justice system into treatment, and partnering with surrounding counties to develop regional strategies and identify residents with the greatest behavioral health needs.

“Disaster responders and first responders serve on the front lines of disasters and other crises…. It is essential for responders to learn about and practice stress management strategies before a disaster, as part of their general preparedness, so they can respond effectively and sustain their own physical and mental health throughout their response. Stress prevention and management should address both the responder and the organization.”[xxvii]

Suicide Prevention

Suicide is the 2nd leading cause of death among Nebraskans aged 15-24 and the 10th leading cause of death overall in the state.

Counties may consider promoting and utilizing state and federal suicide prevention resources. As of July, 2022, 988 is the national three-digit dialing code to the National Suicide Prevention Lifeline. People may call or text 988 and be immediately connected to trained suicide prevention counselors. In addition, the Nebraska State Suicide Prevention Coalition launched a new app in February of 2022 designed to help prevent youth suicide. Called “My Companion,” this app has a variety of features designed to connect users to resources before, during, and after emergencies, as well as submit anonymous tips.

Nebraska’s Opioid Prevention and Treatment Act

In 2020, the Nebraska Legislature passed LB1124, the Opioid Prevention and Treatment Act,[xxviii] to distribute revenue from settlement agreements with a manufacturer and several distributors of prescription opioid drugs. The settlements, which were entered into by the Nebraska Attorney General, are intended to dedicate revenue to opioid disorder-related treatment and prevention.[xxix] All settlement monies received on behalf of the state are deposited in the Nebraska Opioid Recovery Fund and paid to counties in schedules ranging from five years to 18 years. Payments under other settlement agreements made be made directly to counties and states.

The Act conditions spending from the Opioid Recovery Fund upon the terms of the respective settlement agreements entered into by the Nebraska Attorney General. Two of the settlement agreements require each state to establish an opioid remediation advisory committee to provide recommendations for the use of monies from the Fund. The Department of Health and Human Services Division of Behavioral Health is the state’s point of contact with the national opioid settlement administrator and is responsible for accounting, administration, and distribution of monies from the Fund. The state’s six behavioral health regions will be used for regional allocation of Fund monies per the settlement agreements. The committee will seek public input and review proposals for expenditure of Opioid Recovery Fund monies.

Monies deposited into the Opioid Recovery Fund and directly with eligible cities and counties must be used in a manner approved under the settlement agreement for abatement of opioid use disorder and any co-occurring mental health or substance use disorders.[xxx] The first two annual payments to Nebraska and its eligible cities and counties were received from the national settlement administrator in mid-July, 2022.

Checklist of Potential Action Steps

- Assess current services and programming of behavioral health resources and personnel. Articulate goals for future behavioral health resources and programming. Compare current services and future goals to identify gaps in programming, training, and resources.

- Collaborate with local officials and researchers to obtain and evaluate scope of opioid abuse in county/region; inform advisory committee about how settlement money can address local needs.

- Develop or update recruitment and retention plan to attract and retain behavioral health specialists in county or region.

- Identify prospective state, federal, and private funding sources to pay for programs and services

- Expand telehealth resources for residents, especially in areas with mental health practitioner shortages.

Potential Resources

- General Behavioral Health Information

  Substance Abuse and Mental Health Services Administration:
  https://www.samhsa.gov/

  Mental Health Association of Nebraska
  https://mha-ne.org/

  DHHS Division of Behavioral Health:
  https://dhhs.ne.gov/Pages/Behavioral-Health.aspx

  Behavioral Health Regions:
  https://edn.ne.gov/cms/sites/default/files/u1/pdf/se10SE22%20Regional_Behavioral_Health_Authorities.pdf

  Nebraska Network of Care for Behavioral Health:
  https://portal.networkofcare.org/NebraskaBehavioralHealth

NACo Behavioral Health:
https://www.naco.org/topics/behavioral-health

- Aging Services

  Nebraska Aging & Disability Resource Center
  https://ne211.org/nebraska-aging-disability-resource-center/

- Developmental Disability Services

  Department of Health and Human Services—Division of Developmental Disabilities
  https://dhhs.ne.gov/pages/developmental-disabilities.aspx

  Provider Agencies—Home & Community-Based Developmental Disabilities Services
  https://dhhs.ne.gov/DD%20Documents/Agency%20Provider%20List.pdf

- Telehealth Information

  DHHS Statutes Relating to Nebraska Telehealth Act
  https://dhhs.ne.gov/licensure/Documents/NebraskaTelehealthAct.pdf

  Example of Provider Telehealth, including FAQs
  https://NebraskaBlue.com/Telehealth

- Suicide Prevention Resources

  National Suicide Prevention Information:
  https://www.samhsa.gov/find-help/988

  Nebraska State Suicide Prevention Coalition:
  https://www.nsspc.org/mycompanion-app/

- Opioid Settlement Information

  General Information:
  https://ago.nebraska.gov/nebraska-opioid-settlement-remediation-advisory-committee#:~:text=In%20February%202021%2C%20Nebraska%2C%20along,be%20made%20over%20five%20years.

  Remediation Advisory Committee
  https://dhhs.ne.gov/Pages/Opioid-Settlement-Workgroup.aspx

  https://www.naco.org/resources/opioid-solutions-center

COUNTY FUNCTIONS

Emergency Preparedness and Response

Best Practice Recommendation: Counties should assess their ability to prepare for, respond to, and recover from many different types of disaster.

Emergency Management helps communities identify and mitigate hazards, prepare individuals to respond to a disaster, coordinate activities during a disaster, and restore services following a disaster. Although many people first think of weather-related emergencies in Nebraska, counties must prepare for not only blizzards, tornadoes, and flooding, but also wildfires, ruptured pipelines, train derailments, hazardous materials (notably, farm chemicals), and disease outbreaks and pandemics.

In 2019, Nebraska suffered one of the worst floods in history, costing communities $173 million in housing damage and $2.6 billion overall. Twenty-seven communities were fully or partially evacuated, 200 schools were closed, over 50 public water systems were damaged, and one-third of the state's highway system was closed (Nebraska Today).

It is also imperative that counties ensure that authorized personnel have established proper channels to state and federal fundings sources, including grant opportunities. In some cases, obtaining federal funds requires an extensive registration process that could take several days (or weeks) to complete. Counties should complete such registrations before disasters occur and securely store these logins and passwords.

"You have to know the people you'll be working with ahead of time. You have to know what equipment and resources they have, and how you'll be communicating with them."

-Alma Beland, Director, Region 26 Emergency Management Council.

Counties should collaborate with neighboring counties to conduct some type of regional SWOT assessment (strengths, weakness, opportunities, and threats) concerning their emergency preparedness. Such an assessment may evaluate current emergency plans, identify possible disaster events, assess current and future training needs, inventory equipment and identify future equipment needs, and analyze interoperability communications. Counties also should review, amend, and update their local emergency operations plans (LEOPs), hazardous material plans, and any other standard operating procedures for disaster events.

Hall County Emergency Manager Jon Rosenlund provided two examples of how long-term planning, training, and organization paid enormous dividends during a disaster event. The first example involves developing and training personnel well in advance of an event. Rosenlund described how their Community Emergency Response Team (CERT) continued to train and prepare for several years, despite being generally used infrequently and for only minor events, such as traffic direction. However, Hall County was able to utilize their CERT team for important duties during the flood of 2019 (e.g., sandbag stations and damage assessment) and COVID-19 during 2020 (e.g., helping stockpile supplies and equipment, helping run vaccination clinics). Crucially, had the CERT team not been organized, trained, and prepared over the prior decade, Rosenlund said, they would not have been as effective (or perhaps even deployable) during these events.

The second example involves acquiring, testing, and maintaining technology prior to an event. Rosenlund said Hall County paid for a damage assessment tool for many years despite limited use of the tool. However, when the county had to evaluate hundreds of damaged homes during the flood of 2019, Rosenlund said the damage assessment tool (and the company's high-quality customer support) was critically important to efficiently evaluating and processing damaged homes. This system was also used extensively by the County in their efforts to receive reimbursement from FEMA for damages to county roads and bridges; the damage assessment tool helped gather necessary data for FEMA project reports, which sped up the reimbursement process. Rosenlund stressed that while both the CERT team and the damage assessment tool may have been underutilized at times prior to deployment, they proved invaluable during disaster events. This is a crucial theme in emergency management: successfully deploying personnel and equipment during an event may require years of prior preparation, collaboration, and training, even if personnel and equipment are infrequently utilized between events.

Successfully deploying personnel and equipment during an event may require years of prior preparation, collaboration, and training, even if personnel and equipment are infrequently utilized between events.

Teaching communities to prepare for emergencies may require a cultural change in some areas. University of Nebraska extension offices may offer resources in some areas, and counties may consider partnering with local and state USDA and 4-H officials to develop youth-based curriculum about emergency preparedness. In fact, emergency preparedness projects are common 4-H club projects in many states.

We recognize that emergency management practices, training, and resources vary across counties, due in large part to differences in funding and personnel. Many emergency managers are part-time or conduct planning for multiple counties using volunteer personnel. Shortages in personnel and funding further emphasize the need to collaboratively plan, train, and apply for grants on regional level whenever possible.

Legislative References

The Governor's Emergency Fund provides appropriations for the Governor during a state of emergency.[xxxi] The Governor may dispense these funds to political subdivisions that have sustained a severe financial cost due to a disaster or emergency designated a state of emergency by the Governor following notification of an event by a local emergency manager to NEMA.

Checklist of Potential Action Steps

- Coordinate with County Emergency Manager to:
    - evaluate and update county emergency management plan; conduct SWOT analysis;
    - identify any new risks and threats;
    - assess training and equipment needs;
    - collaborate with neighboring counties on possible training opportunities; collaborate with counties to develop mutual aid agreements;
    - assess whether counties are prepared to efficiently apply for state and federal funding before, during, and after a disaster;
    - establish an emergency operations center location and test if the location is sufficiently staffed and equipped for an incident; clearly establish how incident command structure with will interface with the emergency operations center.

- Explore ways to educate local residents about disaster preparation and real-time response, especially through the use of social media.

- Confirm that local officials have updated training and access concerning state and federal funding sources.

- Negotiate and sign contracts for debris removal and other disaster recovery services before events occur rather during or after events.

- Assess how existing distribution network can disseminate supplies before, during, and after an event (e.g., local food banks, faith-based organizations, non-profits, private companies).

Potential Resources

- General Information

    Preparing for disasters and emergencies:
    https://www.ready.gov/
    https://community.fema.gov

Training, especially for rural communities:
https://ruraltraining.org/

Federal Emergency Management Agency (FEMA):
https://www.fema.gov/

Federal Emergency Management Agency (FEMA) Emergency Management Performance Grant:
https://www.fema.gov/grants/preparedness/emergency-management-performance

Nebraska Emergency Management Agency:
https://nema.nebraska.gov/

- Emergency Management Guides

  NEMA Elected Officials Guide to Emergency Management:
  https://nema.nebraska.gov/sites/nema.nebraska.gov/files/doc/gov-guide.pdf

- Operations and Planning Information

  State and Local Emergency Operations Plan Information:
  https://nema.nebraska.gov/preparedness/nebraska-state-local-emergency-operations-plans

COUNTY FUNCTIONS

Planning & Zoning

Best Practice Recommendation: Identify residents' needs, formulate plans and strategies (in collaboration with stakeholders, legal counsel, and planning consultants), develop regulations to implement plans, identify necessary financing sources, and conduct ongoing evaluation of the process.

The future quality of life in counties, communities, and in the state overall depends on how well citizens and leaders make decisions that will affect the future. Through sound planning practice, the upcoming quality of life in our communities and rural areas can be ensured with a greater degree of certainty.

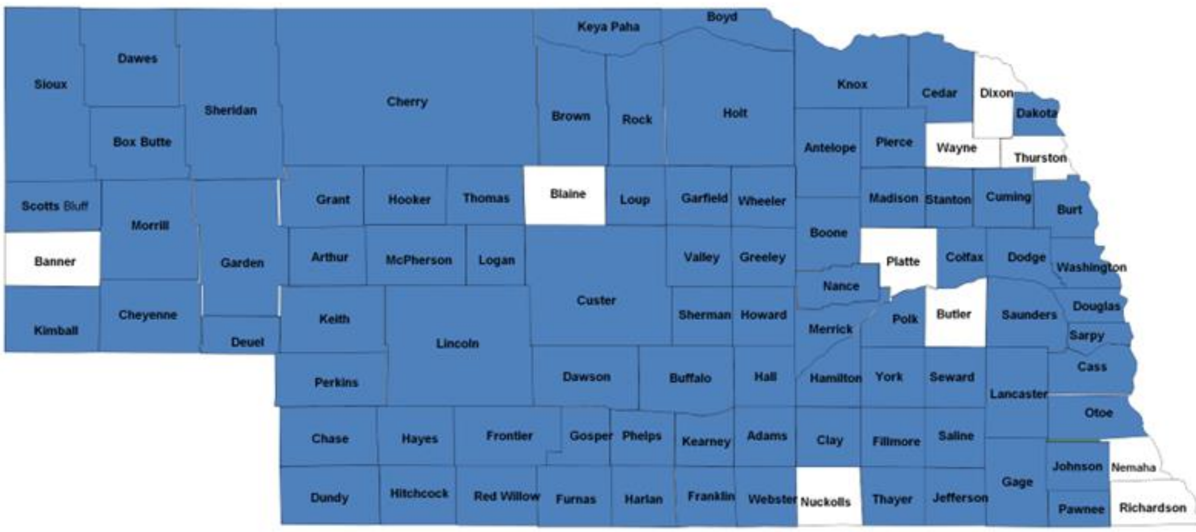
Zoning is public regulation of private land use according to a pre-determined plan. Counties are provided the authority to regulate the use of lands within their jurisdiction to promote the health, safety, and general welfare of citizens. This is broadly accomplished by separating land uses into compatible areas and providing development standards that preserve and protect the property tax base.

Currently 83 Nebraska counties are zoned, which equates to approximately 89% of Nebraska's counties having comprehensive development plans and zoning rules and regulations in place.

Planning and the Comprehensive Development Plan

For a county to have zoning in place, a first step requires a comprehensive development plan to be facilitated and adopted. The statutory language granting extensive powers to counties to regulate their lands are rooted in zoning, and zoning regulations can be enacted only after adoption of a comprehensive development plan by a county board. During the planning process, information is gathered and evaluated about existing physical, social, and economic conditions in a county. Trends are also projected and alternate courses of action are considered. Additionally, planning enables counties to manage and influence the quality of their future and a means of sensibly guiding the growth of a community or county, thereby protecting and optimizing environmental, physical, economic, and social benefits for the existing and future population of the area.

Zoning Status of Nebraska Counties



Legend

Counties with Zoning (compresensive development plan and zoning regulations (83)

Counties with no zoning (10)

Source: Legislative Research Office and updated by the Nebraska Association of County Officials - October 2022

For a summary of Nebraska Issues Pertaining to Nebraska County zoning -- go to www.nebraskacounties.org, Resources, Other Resources, Zoning

A comprehensive development plan can be viewed as a statement about how a county intends to use all its resources–human, economic, and physical—to achieve what it collectively wants to be in the future. Comprehensive planning is tied primarily to land use, public facilities, transportation, utilities, housing, and sometimes other subject areas. A large majority of the county's comprehensive development plans were adopted several years ago.

A comprehensive development plan may be amended or updated as the need arises. Amendments to the plan must be considered at a public hearing before the recommendation is submitted to the county board. It is essential for county boards and planning commissioners to recognize that the comprehensive planning process is an ongoing guide that needs to be responsive to changes that may not have been predicted in the community or county. Scheduled periodic reviews and updates of the plan will avert temptations of some individuals to amend and alter the comprehensive plan incrementally at every turn of events or in response to every special interest that seeks change.

Participants in the planning process or updating the comprehensive development plan should involve a number of different individuals with different backgrounds, viewpoints and responsibilities with regard to planning efforts. Participants should include: local citizens who may serve on the planning commission or other groups; local officials and staff (such as zoning administrators and county attorneys); other officials and staff employed by other local and non-local entities, government agencies and departments; local elected officials (county board members); and consultants who specialize in assisting local communities and counties in developing and implementing their planning efforts.

Completing and adopting a comprehensive plan usually takes 15 to 18 months. This is a typical timeline:

- Background analysis—months 1-4
- Community intake/survey—months 1-15
- Goals, policies, and action strategies—months 5-6
- Plan development—months 6-15
- Plan adoption—months 14-15

Most comprehensive plans forecast 10 to 20 years into the future. A planning period in this range normally provides an adequate and realistic time frame for achieving the various programs of economic and community development defined in the plan.

Zoning Regulations

Consideration and adoption of the zoning regulations is estimated to take an additional 6-8 months after adoption of the comprehensive plan.

Federal and state law and regulations impact many of the issues that counties deal with related to zoning issues. Counties have authority to regulate some of those issues through the adoption of a zoning resolution after a comprehensive development plan is adopted. The zoning resolution may regulate and restrict: (a) The location, height, bulk, number of stories, and size of buildings and other structures, including tents, cabins, house trailers, and automobile trailers; (b) the percentage of lot areas which may be occupied; (c) building setback lines; (d) sizes of yards, courts, and other open spaces; (e) the density of population; (f) the uses of buildings; and (g) the uses of land for agriculture, forestry, recreation, residence, industry, and trade, after considering factors relating to soil conservation, water supply conservation, surface water drainage and removal, or other uses in the unincorporated area of the county. Counties have recently considered modifications of their comprehensive plans or zoning regulations for livestock, wind and/or solar energy, oil pipelines, and carbon sequestration pipelines. Counties are generally authorized by state statute to consider such issues when adopting or amending zoning resolutions or regulations, but not required to do so. Express statutory intent is included to promote wind and solar energy. However, reasonable regulations of the height of structures and setbacks of these issues would be permissible under state statute as relevant.

Public Health, Safety, and Welfare Regulations

Additional powers provided to counties that are zoned include the ability to make regulations as may be necessary or expedient to promote the public health, safety, and welfare, including regulations to prevent the introduction or spread of contagious, infectious, or malignant diseases; to provide rules for the prevention, abatement, and removal of nuisances, including the pollution of air and water; and make and prescribe regulations for the construction, location, and keeping in order of all slaughterhouses, stockyards, warehouses, sheds, stables, barns, commercial feedlots, dairies, junk and salvage yards, or other places where offensive matter is kept, or is likely to accumulate.

Conservation or Preservation Easements

Further, in order to minimize conflicts with land-use planning, each conservation or preservation easement must be approved by the appropriate governing body (such as a county board) provided such approving body first refers the proposed acquisition to and receives comments from the local planning commission with jurisdiction over such property. Evaluation of such easements includes reviews of the comprehensive plans adopted and in force.

Moratoriums Strongly Discouraged

It is not clear whether a moratorium on development is permissible in Nebraska, but a shorter timeframe of a year or less is more likely permissible for a moratorium than a lengthy one. In some situations, a moratorium essentially equates to the amount of time a planning commission and county board require to consider revisions or additions to their zoning regulations.

A Nebraska Attorney General's Opinion notes that a variety of potential constitutional claims could be implicated in the event a moratorium or ban were implemented in a county regarding livestock, wind or solar energy, carbon sequestration or other similar issues related to county zoning regulations, for example: (1) Contract Clause Issues, (2) the Commerce Clause, (3) Due Process, and (4) Equal Protection.

One primary factor in a review of the constitutionality of any such legislation is whether it addresses a legitimate state interest. It is therefore important to identify and articulate the State's interest and purpose justifying the legislation.

Another principle to consider is that legislation enacted pursuant to the state's police powers must have a real and substantial relation to a legitimate state purpose, and the means of enforcement must be reasonable.

Although the foregoing discussion addresses several issues which have been raised by parties challenging statutory moratoriums, it is probably not a complete list of all bases upon which a moratorium might be challenged.

In consideration of these potential challenges to a moratorium, the enactment of moratoriums for county zoning-related issues is strongly discouraged, in particular for a timeframe exceeding six months to one year.

Checklist of Potential Action Steps

- Consult with county attorney and/or a planning consultant prior to making modifications to comprehensive development plans and zoning regulations.
- Identify emerging needs of residents, businesses, and other interested parties.
- Formulate plans and strategies to address those needs.
- Develop regulations to assist with the implementation of plans and strategies.
- Design plans and identify funding sources necessary for implementation.

Potential Resources

Nebraska Planning and Zoning
https://npza.org/

Nebraska Planning Handbook
https://npza.org/wp-content/uploads/2008/09/NebrPlanningHndbk.pdf

Nebraska County Planning and Zoning Statutes
https://nebraskacounties.org/file_download/inline/38c7c5e7-2a42-4503-9ba0-abf0dbf4cc4b

Livestock Friendly Counties (Nebraska Department of Agriculture)
https://nda.nebraska.gov/promotion/livestock_friendly/index.html

Livestock Siting Assessment Matrix (Nebraska Department of Agriculture)
https://nda.nebraska.gov/promotion/livestock_matrix/index.html

American Planning Association
https://www.planning.org/chapters/Nebraska/

Planners Web
https://plannersweb.com/

WORKFORCE DEVELOPMENT

Recruitment

Best Practice Recommendation: Counties should develop and implement a recruitment plan that identifies specific employment objectives, articulates hiring strategies, evaluates progress, and works in conjunction with other aspects of workforce development, namely, childcare, housing, and broadband.

As of August 2022, Nebraska's unemployment rate was 2%, lower than the national unemployment rate of 3.6%. The unemployment rate for counties ranged from 1.7% to 3.2%.

For the last decade, there has been a scarcity of workers in many Nebraska counties. This shortage has been compounded in recent years by COVID-19, with many former workers choosing to retire or selecting occupations outside of the public sector. Even among counties with an abundant labor force, there is still tremendous competition for employees.

To attract and retain the best possible workforce, counties should develop a recruitment plan that articulates specific objectives and strategies. Moreover, counties should ensure that their strategies are working in conjunction with the other pillars of workforce development, namely, childcare, housing, and broadband. Research indicates that well-paying jobs are what attract employees, but available childcare, sufficient housing options, and broadband capabilities are what retain and grow a county's workforce.

According to the Society for Human Resource Management (SHRM), "Employee recruiting is the activity of identifying and soliciting individuals—either from within or outside an organization—to fill job vacancies or staff for growth. Recruitment is a key role for human resource professionals, as because new talent is essential for an organization to meet its goals and to succeed in a rapidly changing marketplace."[xxxii]

SHRM also recommends that employers consider the primary purpose of the position, the financial and operational reasons for creating or refilling a vacant position, and whether the duties of the job could be absorbed within existing staff.[xxxiii] Job descriptions should accurately reflect the counties' needs and position duties. Hence, before the recruitment process begins, employers should first conduct a job analysis to determine the elements of the job and then develop a job description that defines the job responsibilities and the requisite knowledge, skills, and abilities.

To reduce “brain drain” as college students consider several career options, counties can advertise the variety of jobs in county government. For example, in addition to hiring students for seasonal positions in the road department or buildings and grounds, students could be hired in non-traditional areas, such as assisting with property measurements in the county assessor’s office. Evolving technology needs might also create opportunities for GIS and networking.

Social media is an indispensable but often underutilized recruiting tool. There are a variety of platforms that counties can use to advertise job openings, attract a large pool of diverse and qualified candidates, and showcase the most engaging aspects of an organization. Counties and departments should establish their presence on social media and claim their county’s page on various platforms, especially job sites.

Over 20 counties have unions in road departments, law enforcement and/or other departments.[xxxiv] “The Industrial Relations Act requires parties to negotiate only mandatory subjects of bargaining. Mandatory subjects of bargaining are set forth in Nebraska statute and include the scale of wages, hours of labor, or conditions of employment. Management prerogatives, such as the right to hire, to maintain order and efficiency, to schedule work, and to control transfers and assignments, are not mandatory subjects of bargaining.”[xxxv]

Terms of collective bargaining agreements should be reviewed and considered for purposes of recruiting, onboarding, and retention issues. The Commission of Industrial Relations (CIR) is a state agency designed to resolve public sector labor controversies with jurisdiction over state and local government employees, including county employees.

Furthermore, organizations should update and advertise positions across many different mediums with compelling job descriptions. These job descriptions should list specific titles, make potential applicants excited about the position and the organization, and clearly articulate the position’s desired knowledge, skills, and abilities. Counties should also consider using sponsored jobs to ensure that their position posting appears more often in search results; some sponsored job benefits include being immediately notified with a list of candidates whose resumes match the job description.

In conjunction with adhering to various federal laws that prohibit employment discrimination (age, disability, equal pay/compensation, genetic information, harassment, national origin, pregnancy, race/color, religion, retaliation, sex, sexual harassment, and sexual orientation and gender identity), employers may be more open to considering nontraditional candidates and hiring under-recruited talent such as veterans, individuals with criminal histories, individuals without college degrees, older workers, and former employees. Although an important part of the hiring process is conducting pre-employment background checks and verifying references, counties should avoid discriminating against candidates based on the results of the background checks.

Counties can showcase the benefits of public service through career events, such as County Government Day, job shadowing, and recruiting high school students to be election workers. Virtual hiring, job fairs, and partnering with other government and community-based programs and services (education counselors, teachers, third-party recruiters, temporary firms/placements) may also increase the quantity and quality of applicants.

Counties should also consider utilizing the University of Nebraska programs and extension offices to help recruit. The RLOP (Rural Law Opportunities Program) AND RHOP (Rural Health Opportunities Program) are two examples of how the University of Nebraska is working to attract, educate, and train the future workers of Nebraska communities, with an emphasis on rural communities. Counties may be able to partner with these and other programs to develop internships and part-time jobs, as well as potentially build a pipeline of student-to-worker positions.

The Colfax County Attorney's Office extends paid internship opportunities to college and law students. Interns help research cases, review case law, draft briefs, study legislative changes, and develop educational materials. Interns also accompany county attorneys to court to gain professional experience. Acting County Attorney Tonia Soukup said the internship program is designed to not only help educate and train prospective lawyers, but also specifically recruit and retain future attorneys for more rural areas.

Counties may also consider implementing an employee referral program, rewarding employees with cash or additional leave time for successfully recruiting employees. Hiring bonuses are another option. For example, the State of Nebraska was prompted by the number of vacancies in certain positions and agencies to offer new and more generous hiring and retention incentives for jobs at prisons, veterans' homes and other facilities that require around the clock staffing. The move is anticipated to be a short-term step to remain competitive while "holistic" longer term solutions are explored. In a July 30, 2021, press release, Governor Pete Ricketts stated, "With one of the lowest unemployment rates in the nation and a strong and talented workforce in Nebraska, we want to ensure that we continue to attract and retain talent at the state. New employees hired between February 1, 2022 and June 30, 2022 will be eligible for a $3,000 hiring bonus to be distributed in two increments. Installment one of $1,500 will be included in the new employee's first paycheck. A second $1,500 installment will be distributed in the first paycheck subsequent to the employee's one-year anniversary."[xxxvi]

In addition to bonuses, counties can directly enhance their recruitment process by simply increasing the pay of positions to compete with the private sector. If counties cannot directly compete with private sector wages, perhaps counties can offer alternative benefits such as flexible scheduling, remote work, and additional leave time. The workplace is no longer a rigid 9-5 cubicle—today's job applicants desire not only competitive pay and benefits, but the flexibility of working remotely (if possible) and greater leave time. If counties wish to recruit top candidates, they must consider how to offer benefits beyond pay.

A county's reputation can substantially impact its ability to recruit and retain candidates. Some reputational aspects include the ease of applying (is the submission process user-friendly, can the online and offline processes be combined?), timely and authentic communication with candidates, interviewer interactions, and organizational culture, among others. This may require a shift in mindset. Recruiting is less like searching for a new employee and more like recruiting for a sports team. Coaches identify needed positions on the team, identify recruits, actively communicate with recruits, and then use the program's reputation, past success, and future plans to sign them. This mindset will likely need to be the perspective for recruiting employees over the next many years.

Finally, counties should conduct an ongoing assessment of their recruiting efforts. The goals and objectives should not only be specific and measurable, but also realistic. Each county has different strengths and challenges, and thus, each county has different recruitment goals.

Checklist of Potential Action Steps

- Develop and implement a recruitment plan that identifies specific employment objectives, articulates hiring strategies, and evaluates progress towards goals.
- Build a strong brand that highlights an organization's prior success, current attractive qualities and benefits, culture, and future plans.
- Commit to building a diverse workforce that attracts candidates of all ages, races, religions, genders, LGBTQ+ status, socioeconomic background, and employment history.
- Assess whether the retention plan works in conjunction with other aspects of workforce development, namely, childcare, housing, and broadband; build collaborative relationships with other organizations involved in these areas.
- Identify potential partners to help showcase benefits of the public service profession; assess how these partners can assist the county in recruitment.
- Utilize social media as a critical tool for recruiting and branding (and re-branding, if appropriate)
- When posting positions, use compelling job descriptions that accurately reflect titles and duties, but also showcase the best parts of the position and organization.
- Identify and offer non-salary benefits, if possible, such as working from home and flexible scheduling.
- Considering hiring a county recruiter or paying a talent acquisition consultant.

Potential Resources

- NACo Labor and Employment Resources:
  https://www.naco.org/topics/labor-employment

- UNL Rural Prosperity Nebraska:
  https://ruralprosperityne.unl.edu/rural-fellowship
  https://ruralprosperityne.unl.edu/community-fellows

- U.S. Department of Labor: State and Local Governments under the Fair Labor Standards Act (FLSA):
  https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs7.pdf

- University of Nebraska Extension Office:
  https://extension.unl.edu/

- Nebraska Commissions of Industrial Relations (CIR)
  https://ncir.nebraska.gov

- Nebraska Works
  https://neworks.nebraska.gov

WORKFORCE DEVELOPMENT

Onboarding

Best Practice Recommendation: Counties should develop an employee handbook and implement an onboarding process that provides new hires with the necessary skills, knowledge, training, and expectations to become (and remain) successful employees.

Onboarding

Counties should develop (or update) their employee handbook and assess their employee onboarding process. According to SHRM, "'Onboarding' refers to the processes in which new hires are integrated into the organization. It includes activities that allow new employees to complete an initial new-hire orientation process, as well as learn about the organization and its structure, culture, vision, mission and values."[xxxvii] The goal of the onboarding process is to provide new hires with the necessary information, training, and information to become successful, long-term employees. An efficient, informative, and employee-oriented onboarding process is critical to establishing a firm career foundation and healthy work relationships for new hires.

Although the onboarding process should last a year to fully acquaint employees with policies, practices, and organizational culture,[xxxviii] counties should prepare for new employees well in advance of their arrival through the "preboarding" process. Security logins, name tags, badges, and any access keys should be procured and ready on the first day. The designated workspace and any associated electronic infrastructure should also be in place. Assigning a peer support person to new employees might be useful should the employee have any routine, non-supervisory questions about the organization or its culture and processes.

Orientation is a more formal process when the new employee reviews the county's employee handbook, reads policies and procedures, signs required paperwork (such as benefits) and completes mandatory training. County agencies should develop a process for efficiently completing paperwork instead of stretching out the process days or weeks; electronic acceptance and digital onboarding can help speed up the process. In addition, offering online orientation activities streamlines the process, promotes paperless documentation, and allows employees to access and review forms/benefits/company information at any time, as well as to privately make decisions with family members about benefits. Online onboarding activities also allow new hires to complete necessary steps and training modules at their own pace.

In addition, immersing new employees in the organization's culture is critical. Some activities might include a welcome message from the director, team introductions, and social events or group functions. Counties should strive to maintain positive messaging throughout the onboarding process and connect with the employee personally and professionally. Gallup has discovered that there are five main questions employees ask during the first year (which should be a measured process of pre-boarding, onboarding, orientation, and training). These five questions include:

1. What do we believe in?
2. What are my strengths?
3. What is my role?
4. Who are my partners?
5. What does my future here look like?

When organizations address these questions, employees are more likely to receive a high-quality onboarding experience. In turn, the employee is more likely to be successful and remain at an organization.

Once a new employee begins work, organizations should avoid overwhelming the person with too many duties and responsibilities. Instead, supervisors should gradually increase tasks and duties so employees can develop competence and confidence in their new role.

Employee Handbook

Counties should draft employee handbooks according to their particular needs, but also in accordance with state and federal laws. Critically, counties should have county attorneys review the employee handbook to ensure compliance with labor and employment laws.[xxxix] It is possible that the employee handbook may be later reviewed in court during litigation, hence the need to ensure up-to-date and correct information. Having every employee read and sign the same handbook helps counter claims about differential or preferential treatment, working conditions, and assigned duties. An employment handbook with outdated, incorrect, or vague policies may lead to litigation and potential liability. In addition, counties are legally required to post information about federal and state labor laws. The U.S. Department of Labor (DOL) and the Nebraska Department of Labor (NDOL) offer free copies on their websites.

There are many different possible components of an employee handbook. Many employee handbooks include a mission statement that explains the organization's culture, values, and ethics. Other core elements may include information about general policies and procedures, the employee assistance program (EAP), Americans with Disability Act (ADA) information, pay policies, leave policies (including Family and Medical Leave Act [FMLA]), Equal Employment Opportunity (EEO) information, and anti-harassment policies. In general, the employee handbook should establish clear expectations for employees, articulate their rights, demonstrate compliance with state and federal laws, and equally important, illustrate an organization's culture and values.

Checklist of Potential Action Steps

- Review website for accuracy, clarity, and tone.
  - is information about the agency and position accurate (e.g., job description, salary, benefits)?
  - is the application process clearly described?
  - does the tone and appearance of the website project a culture that will attract quality applicants from many diverse backgrounds?

- Develop/update employee handbook.
  - county attorney should review onboarding process and employee handbook.
  - every employee should sign handbook; employees should also re-sign updated handbooks.

- Develop efficient and employee-centered onboarding process that:
  - prepares an organization for new employees prior to arrival;
  - efficiently completes all paperwork; consider electronic acceptance and other digital means to process paperwork, such as email and instant messaging;
  - creates onboarding activities that immerse new employees in the organization's culture and educate them about processes, terminology, and expectations;
  - features a peer program which gives new employees a specific person to answer non-supervisor questions about the organization;
  - establishes a gradual work incline to avoid overwhelming new employees with task and responsibilities; provides a schedule of the first or second week of objectives and assignments.

- Schedule first office visit to:
  - show employee their workspace and equipment;
  - provide tour of the office;
  - introduce new employee to county board members/county officials and co-workers; review organizational chart;
  - familiarize employee with the break and meal rooms, if applicable;
  - introduce employee to key resources, such as websites, acronyms, and terminology involving their duties and/or used by county officials.

- Transparently communicate about county employee policies and procedures, including scheduling, remote work policies, vacation and sick leave, and dress codes, for example.

- Arrange meeting with co-workers to integrate employee into their team/department.

- Schedule regular check-ins with employee (e.g., one week, 30-day, 60-day)

Potential Resources

- Onboarding:
  https://www.shrm.org/resourcesandtools/hr-topics/talent-acquisition/pages/new-employee-onboarding-guide.aspx

- Employee Handbooks:
  https://www.blr.com/HR-Employment/HR-Administration/Employee-Handbooks-in-Nebraska
  https://www.shrm.org/resourcesandtools/tools-and-samples/how-to-guides/pages/developemployeehandbook.aspx

- Workplace posters:
  https://www.dol.gov/general/topics/posters
  https://www.dol.nebraska.gov/LaborStandards/Compliance/RequiredPosters

- Legal:
  ADA: Americans with Disabilities Act
  https://www.ada.gov

  Equal Employment Opportunity
  https://www.eeoc.gov

  U.S. Department of Labor
  https://www.dol.gov

  Nebraska Department of Labor
  https://www.dol.nebraska.gov

WORKFORCE DEVELOPMENT

Retention

Best Practice Recommendation: Counties should develop and implement a plan to reduce attrition, improve retention, and foster employee engagement and professional development.

Employees leave organizations for many reasons. Some of the often-cited reasons include an organization's toxic culture, poor management and supervision, lack of healthy work-life boundaries, and lack of opportunities for advancement or growth. A retention plan—working in tandem with a recruitment plan—can help reduce employee turnover, enhance employee engagement, and facilitate the professional development of employees. Retention is an especially important workforce development issue given the rise of the "Great Resignation" or "Great Re-shuffling" over the last year, a trend marked by large numbers of employees leaving their jobs.

There are many monetary and non-monetary costs of employee turnover: lower employee morale, decreased productivity, lost institutional knowledge, loss of organizational culture, and budget implications, including financial costs of recruiting, onboarding, training, and employee errors.

Retention starts with hiring—the majority of turnover results from poor hiring decisions.[xl] After hiring, however, counties can invest in several proven retention strategies, including adding monetary incentives, highlighting the organization's purpose and culture, providing better benefits for employees and their families, increasing the quantity and quality of career opportunities, and implementing flexible work conditions.

The National Council for Mental Wellbeing and NACo recently announced recently a new partnership to make Mental Health First Aid (MHFA) training available to county employees across the country. MHFA at Work is a skills-based training that teaches participants to identify, understand, and respond to mental health and substance use challenges their colleagues and others may be facing. While one in five adults in the U.S. report living with a mental health challenge, only 10% of employees feel their workplace is free of stigmas about mental health. With counties employing 3.6 million individuals, or 1% of the U.S. population, MHFA at Work will help county employees assist during a crisis or until professional treatment is obtained. Douglas County recently adopted a resolution to provide MHFA to every county employee.

Additional retention strategies involve the implementation or enhancement of health benefits, employee assistance programs, holistic wellness programs, remote work, education assistance, and enhanced deferred compensation benefits. Employees entering the workforce for the first time are prioritizing mental health and wellness, meaning that employers should have such programs or resources in place, such as Mental Health First Aid.

Retaining employees also involves investing in their training and education, which not only improves their competency and confidence regarding current duties, but also may prepare them for future career opportunities within the organization, including promotions. Counties should update job descriptions and regularly identify training needs for all positions. Counties should also consider conducting professional development courses for employees seeking to specialize or promote within an organization. NACO offers the COOL network, Institute for Excellence, and workshops and trainings (both online and in person) to promote professional development.

LB1241 (2022) established the Law Enforcement Attraction and Retention Act for six years. The Act is intended to appropriate $5 million to be used in part for grants from the Nebraska Police Standards Advisory Council for hiring bonuses to newly hired full-time law enforcement officers if the law enforcement agency employs less than 150 full-time officers and the agency is not at the recommended level of staffing under council standards.

Checklist of Potential Action Steps

- Improve hiring process by assessing retention-related factors during the recruitment and interviewing phase; hire the right employee the first time.

- Ensure that position salaries and benefits are competitive.

- Support all pillars of wellbeing: physical (nutrition, exercise, sleep), mental (stress and burnout), financial (financial coaching and planning), social (building work relationships and a sense of organizational purpose), dependent care (for children and other relatives, including aging relatives), and work-life balance (adequate leave policies, especially for new employees).

- Find ways to accommodate the increased desire for a stronger work/life balance, such as more leave time and work from home options.

- Invest in supervisor and management training/leadership education; create clear paths for career and advancement opportunities; at minimum, help employees find new ways to grow even if they remain in their current position.

- Establish clear job roles, responsibilities, and work objectives for employees.

- Design calendar of professional development training for all employees; collaborate with outside experts for training, if necessary.

- Develop and/or enhance Employee Assistance Plan (EAP) plan:
    - provide Mental Health First Aid for employees;
    - develop networks of providers that can provide 24/7 phone response;
    - develop network of licensed, professional counselors that can provide confidential services;
    - establish protocols for providing long-term or specialized care for employees following initial EAP assistance;
    - consider implementing peer support program.

- Foster work relationships among employees of all ranks and teams through organizational events and outings.

- Create and maintain an employee-centric organization that trains personnel for success, celebrates the accomplishments of all employees.

Potential Resources

- Mental Health First Aid:
  https://www.thenationalcouncil.org/news/naco/
  https://www.mentalhealthfirstaid.org/NACo/

- NACo Behavioral Health Resources:
  https://www.naco.org/topics/behavioral-health

- Employee Assistance Plans:
  https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/managing employeeassistanceprograms.aspx

ECONOMIC DEVELOPMENT

Tourism

Best Practice Recommendation: Officials should work to advertise the unique qualities, events, attractions, and experiences in their counties to increase tourism.

In 2019, Nebraska tourism helped create $3.5 billion in spending, sustained over 40,000 jobs, generated $769 million in direct earnings, and brough in $442 million in tax receipts. There were also an estimated 6.5 million overnight person-trips in the state.

Tourism may be an overlooked source of revenue for many Nebraska counties. However, tourism is not limited to the more populous counties. Every Nebraska county has something to offer tourists, and there are many different types of tourism (e.g., wildlife, cultural, culinary, educational, and yes, rural tourism). Counties should identify and market their outstanding qualities—tourism is often about the experience, not simply the place. History, peace, solitude, and nature are all qualities that attract tourists, but each county is responsible for capturing and presenting the experience to visitors.

It can take three years before seeing a return on investment in tourism, according to Lisa Burke, the Executive Director of Visit North Platte. She encourages counties to be patient when conducting marketing campaigns, noting that an area's attractions and events may take time to grow. "You have to plant a seed," she said, which requires a long-term commitment. Burke also said that a successful approach requires people who have marketing and advertising skills and experience, as well as access to up-to-date educational training and annual tourism conferences. She also stressed the importance of educating public officials about the duties of tourism personnel and their value to the community. Tourism is sometimes seen as an intangible commodity, Burke explained, meaning tourism personnel must educate their local leaders and residents about its direct economic impact upon the community.

For some counties, tourism may be a new business venture. If so, counties should consider focus on accentuating and advertising what they have. For example, if counties can't sell the buzz of a city, perhaps considering advertising peace and solitude. If counties can't sell megaplex shopping, then promote nature and wildlife. It's not about the place, it's about the experience. Counties may consider reaching out to the Nebraska Tourism Commission for guidance or seeking guidance from a tourism consultant.

Rural counties are promoting events that make use of natural beauty and terrain, such as star parties for stargazing, birdwatching for the sandhill crane migration, and athletic events, including marathons, bike races, and baseball tournaments.

There are many examples of communities marketing tourism around their unique features. Otoe County, for example, is home to an Arbor Celebration in April, complete with a parade and live entertainment. Native Americans (and many non-Native Americans) gather in Dawes County in June for a festival that celebrates traditional Native American heritage and raises cultural awareness across the state. In Adams County, Hastings celebrates Kool-Aid Days which attracts 20,000 visitors. In Cherry County, tourists converge for a star-gazing party near Merritt Reservoir that features educational activities, physical activities, and a beach party.

The Nebraska State Fair is held annually in Grand Island, but it is not supported by tax dollars. Instead, 10% of net funds from the Nebraska Lottery support the fair's operations. The state fair generates $38 million annually to Hall County, including hotel rooms, seasonal employment, printing and apparel, waste hauling, IT support, and fuel.[xli]

Lodging Tax

To encourage visitors to come to Nebraska and improve attractions, counties can enact a sales tax of up to four percent on overnight accommodations. Up to two percent can be directed to a County Visitors Promotion Fund to "promote, encourage, and attract visitors to come to the county and use the travel and tourism facilities within the county."[xlii] After that fund is enacted, a county can adopt a County Visitors Improvement Fund of up to an additional two percent. The fund can be used to improve visitor attractions and facilities in the county and, if the facilities are deemed adequate, can be used to make grants to organizations to promote, encourage, and attract visitors to the county to use the county's travel and tourism facilities.

Publicity Campaigns

Counties can also enact a levy of up to four-tenths of one percent of the taxable value of the county to encourage immigration, new industries, and investment and to carry out a publicity campaign to advertise the resources of the county. The funds can be spent by the county or paid to a chamber of commerce, other commercial organization, or economic development corporation.[xliii] This amount must be set at the time the budget is made and must be included in the budget.

In August, 15,000 people gathered in Scotts Bluff County for the Old West Balloon Fest. The festival has also hosted the U.S. National Hot Air Balloon Championship, which brings in $2.56 million each year. During the 2022 balloon festival, hotels in Scotts Bluff County were booked at 98% capacity, drawing tourists from 18 states and Canada.

Lottery and Gaming

If voters approve, counties can conduct a lottery in the form of keno or a traditional ticket drawing with funds earmarked for community betterment purposes including public works and public structures, supplementing government services, tax relief, and educational advancement.[xliv] Counties may also benefit from taxes imposed upon gaming revenues generated from games of chance located within licensed racetrack enclosures. Seventy percent of the revenue is allocated to the Property Tax Credit Cash Fund that provides reductions in property taxes owed on real estate. Twenty-five percent of the revenue is remitted to county treasurers for distributions to the county or city and county where the racetrack is located.[xlv] See also the subsection on Permissive Taxes and Fees under Taxing Authority.

LB406—Statewide Tourism and Recreational Water Access and Resource

In LB406 (2022), the Executive Board of the Legislative Council for the State of Nebraska advanced a plan to study tourism, water access, and economic development. The study's final plan identified strategies to promote statewide opportunities for tourism, economic development, population retention and growth, and job growth. Some examples include building tourism infrastructure near the lower Platte River corridor, Lake McConaughy, and the Niobrara River area.

<u>Potential Action Steps and Resources</u>

- Identify attributes, events, and attractions that are unique to the county; design events, festivals, and gatherings around these unique features.

- Collaborate with Nebraska Tourism Commission and/or advertising/tourism consultant for guidance.

- Collaborate with local internet service and telecommunications providers and the Nebraska Tourism Commission to accommodate digital needs of tourists.

- Collaborate with local stakeholders to assess the need to support electrical vehicles beyond the I-80 corridor.

<u>Potential Resources</u>

- LB406—Statewide Tourism and Recreation Water Access and Resource Sustainability (STAR WARS):
  https://planpreserveplayne.com

- Nebraska Chamber of Commerce
  https://planpreserveplayne.com

- Nebraska Tourism Commission
  https://visitnebraska.com

- Nebraska Game & Parks
  http://outdoornebraska.gov

- Nebraska Department of Economic Development
  https://opportunity.nebraska.gov

ECONOMIC DEVELOPMENT

Housing

Best Practice Recommendation: Counties should conduct a housing needs assessment and develop a plan to create safe, attainable, and accessible housing for all residents.

In 2020, Cuming County conducted a housing study (under the direction of the Cuming County Economic Development, Inc.) that evaluated the housing demand, proposed specific goals, and outlined an action plan. The County then created a partnership of housing stakeholders, local government, and funding sources. In 2021, Cuming County Economic Development, Inc. won a $500,000 Nebraska Rural Workforce Housing grant that will be used to maintain a revolving loan fund for the county's housing projects.

Each Nebraska county has unique housing needs. Some counties may need single family dwellings, while others are in greater need of multi-family units. Counties should first assess their respective housing needs and identify which populations are currently seeking which types of housing (and are projected to seek). Populations can range from young adults to seniors, single individuals to families, and renters to owners, among others. It's important to identify what types of housing people are interested in renting or purchasing, such as multi-family buildings, small homes, duplexes, and expandable homes. Counties should strive to provide a wide range of housing options to accommodate projected changes in population and workforce.

Counties should also survey their communities for nuisance properties, brownfields, and potential rehabilitation sites. Improving or renovating blighted properties will improve the value of nearby properties, while increasing the housing supply will help stabilize housing prices.

Because counties only have the power authorized by the Legislature, many efforts by counties to meet their housing needs must be performed in conjunction with a development corporation or foundation, through block grants or other indirect means.

Multi-unit housing

Along with authority to build a hospital, nursing home, public health center and other facilities, counties over 3,600 population and $28.6 million in valuation can levy property taxes and issue bonds to build multiunit housing to "protect the health and welfare of the people."[xlvi]

Giltner Public Schools (Hamilton County) maintains two rental properties reserved specifically for public school personnel. Superintendent Dr. Nick Mumm says the goal is to offer affordable, well-maintained family housing for teachers and staff until they can secure long-term housing in the area. These rentals feature multiple bedrooms and bathrooms, garage parking, and a storage shed in the backyard. The rental money gained from the properties is reinvested in property maintenance and upgrades (e.g., radon systems, water softener systems, groundskeeping). By maintaining attractive and affordable rental properties, Giltner hopes to recruit and retain public school employees, thereby further enhancing the quality of its public education.

In 1983, the Legislature authorized counties, cities and villages to apply for, receive, or expend federal funds for the eligible activities under the Housing and Community Development Act of 1974 (HCD) as amended by the Housing and Community Development Amendments of 1981. The HCD Act provides a block of flexible community development block grants (CDBG) that are distributed annually through a formula that considers population and measures of distress including poverty, age of housing, housing overcrowding, and growth lag.

Land Banks

Municipalities can use land banks to facilitate the return of vacant, abandoned, and tax-delinquent properties to productive use. Although land banks cannot own or hold property outside of the boundaries of the municipality, they can serve as a catalyst to transform these properties and return them to the tax rolls. Land banks can acquire real property by purchase, gift or other means. In some instances, they are given priority to obtain property through automatically accepted bids when it is sold for delinquent taxes or in foreclosure proceedings.

Workforce Housing

The Legislature has enacted provisions for the development of workforce housing for urban areas through the Middle Income Workforce Housing Investment Act[xlvii] and rural communities of less than 100,000 through the Rural Workforce Housing Investment Act.[xlviii] The programs provide grants to nonprofit development organizations in eligible communities for the construction of workforce housing. Recent amendments reduced the required matching grant from a one-to-one match to a 50% match.

Counties may also consider supporting downtown revitalization that accompanies rehabilitating property, housing developments, and preservation initiatives. Such efforts will likely require partnerships between counties and cities that identity and capitalize on opportunities for revitalization.

In addition, while affordable, well-maintained housing is often the most common development route, counties can also help residents find housing in other ways. For example, counties could develop public-private partnerships to support housing development and educate current and prospective residents about possible grants, loans, and tax credits.

Phelps County Development Corporation (PCDC) has designed several incentives to increase the number of county residents, including a home down payment assistance grant, a county employer relocation reimbursement program, and a public employee down payment assistance grant. These programs are designed to bring new residents to Phelps County and convert commuters employed locally but who live in other counties.

There is no one-size-fits all approach because each county is unique. Counties are encouraged to identify and implement programs that have been successful in similarly situated counties. Finally, any housing initiative must be tied to the three other major needs articulated by Nebraska residents: childcare, employment opportunities, and reliable internet (ideally, broadband). Research and data indicate that housing, employment, childcare, and broadband internet will strongly determine how communities grow over the next several decades.

Intersection of Housing and Other County Issues

Solving the housing issue will require addressing many other economic issues, such as business development and transportation. Counties may also consider utilizing the resources of the Nebraska Regional Officials Council (NROC) to help enhance job creation efforts, increase private investment, and boost support for public projects. NROC is the statewide organization of Nebraska's eight Economic Development Districts (EDD). These professional organizations represent the entire state and are committed to enhancing the communities and businesses within each region. Economic Development Districts are engaged in a variety of activities including: community development, business development, housing development, and transportation planning.

Checklist of Potential Action Steps

- Assess respective housing needs and identify which populations are currently seeking which types of housing (and are projected to seek).
- Survey communities for nuisance properties, brownfields, and potential rehabilitation sites.
- Identify collaborative partners, such as a development corporation or foundation.

Potential Resources

- Nebraska Department of Economic Development
  https://opportunity.nebraska.gov/programs/housing

- Housing & Urban Development
  https://www.hudexchange.info/resource/2184/housing-and-community-development-hcd-act-of-1974

- Omaha Land Bank
  https://omahalandbank.org

- Housing Solutions:
  https://localhousingsolutions.org

- Housing Solutions Matchmaker Tool:
  https://www.naco.org/resources/housing-solutions-matchmaker-tool

- Nebraska Regional Officials Council
  https://www.nrocne.com

- Omaha Community Foundation—Front Porch Investments
  https://omahafoundation.org/about/supporting-organizations-and-affiliates/front-porch-investments

ECONOMIC DEVELOPMENT

Tax-Increment Financing (TIF)

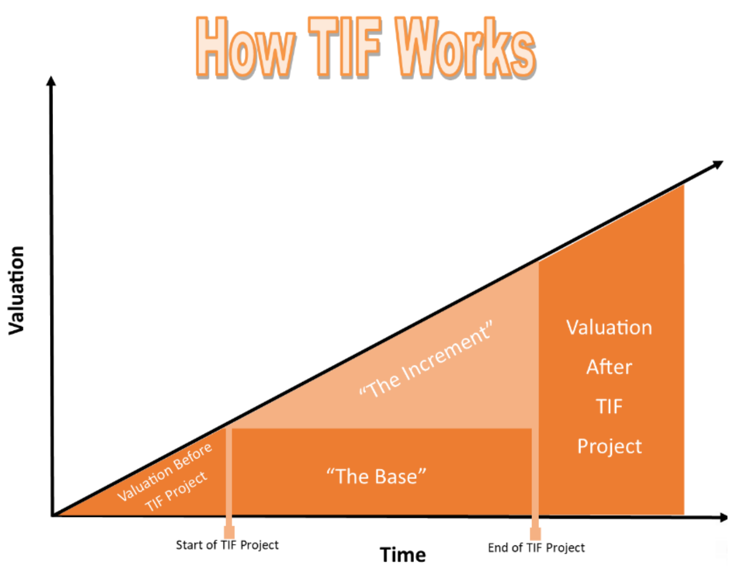
Best Practice Recommendation: Counties should examine whether tax-increment financing (TIF) is an appropriate tool to finance redevelopment areas.

Tax-increment financing (TIF) is an infrastructure finance tool used by cities and villages to finance redevelopment in areas that have been designated as "substandard and blighted."[1]

Substandard: Dilapidation; Deterioration; Age or Obsolescence; Inadequate provision for ventilation, light, air, sanitation, or open spaces; High density of population and overcrowding and Existence of conditions which endanger life or property by fire and other causes

Blighted Area: Defined as an area, due to the existence of certain factors or any combination of such factors, substantially impairs or arrests the sound growth of the community, retards the provision of housing accommodations, or constitutes an economic or social liability and is detrimental to the public health, safety, morals, or welfare in its present condition and use.

TIF allows municipalities to issue bonds (or other forms of indebtedness) to pay the costs of a redevelopment project based on the projected increase in property tax revenues that the new development creates.



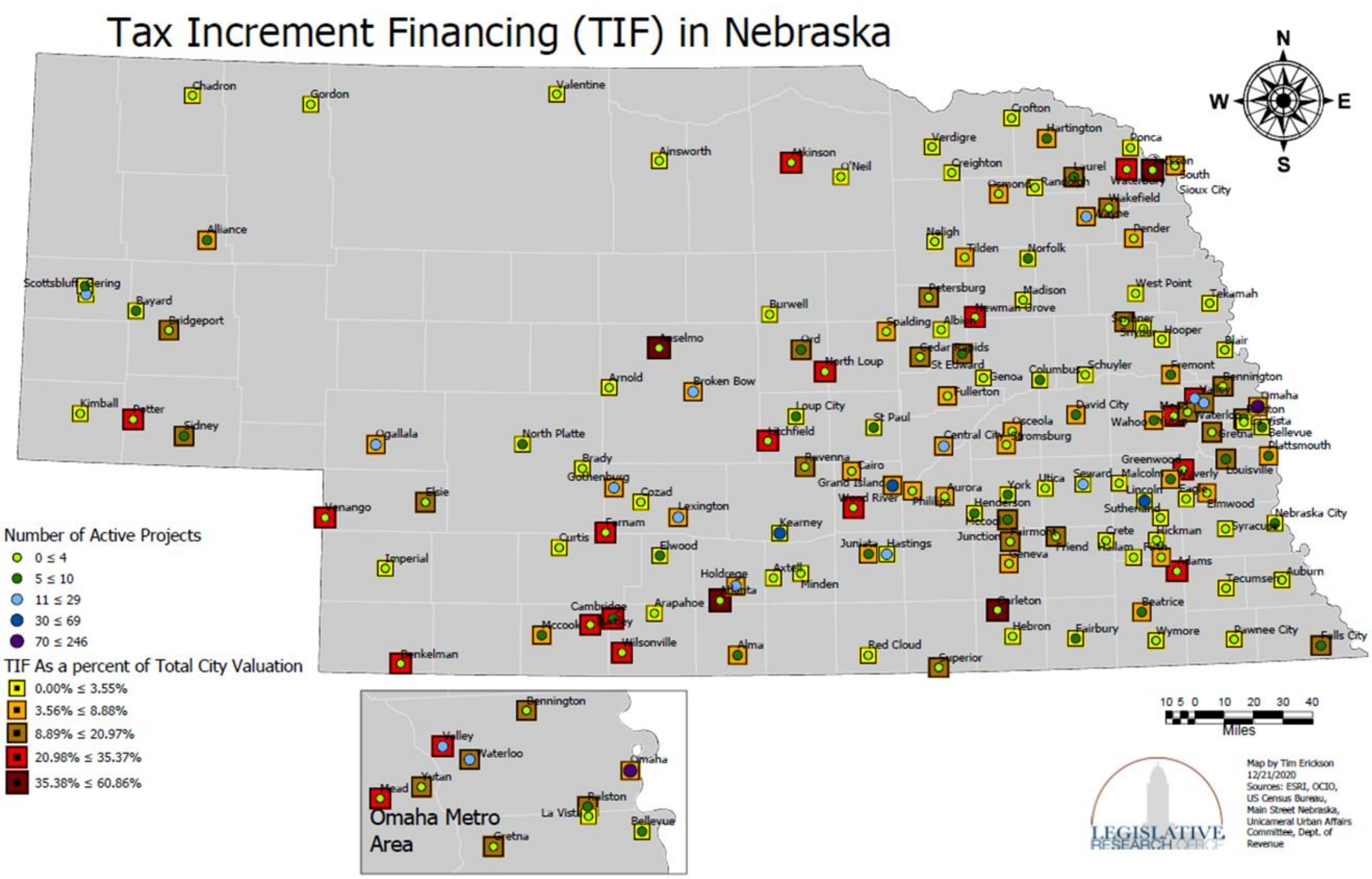
Property tax revenues based on the value of the property prior to the redevelopment (the "base") continue to flow to political subdivisions (cities, counties, school districts) that have a property tax levy on property within the redevelopment area. Any property value added after the redevelopment begins is called "excess."

Any increased property tax revenues (the "increment") generated by the project from levies against the excess value are dedicated to paying off the TIF bonds.

[1] NACO would like to thank Trevor Fitzgerald (Legal Counsel for the Nebraska Legislature's Urban Affairs Committee) for providing considerable background information on this topic.

Generally, financing for most TIF projects must be repaid after 15 years. In the event that the bonds are paid off early, the increased property tax revenues will revert to political subdivisions with a property tax levy on the property within the redevelopment area at that time and the city must notify the county.

In addition, legislation passed in 2020 allows individual municipalities to elect to allow the use of an expedited review process for certain smaller TIF projects, also referred to as Micro TIF. At least six municipalities have authorized the use of "Micro-TIF": Beatrice, McCook, Norfolk, North Platte, Tilden, & Utica.



Legislation

The process for utilizing TIF in Nebraska is outlined in the Community Development Law in Nebraska Revised Statute § 18-2101 through §18-2155.

<u>Checklist of Potential Action Steps</u>

- Promote and support a constitutional amendment to allow counties to use TIF.

- Annually request the status of each TIF project to review the status of the bonds, payment history, and anticipated completion. If a refund is issued due to excess collection on a TIF, the treasurer will distribute it to the political subdivision based on the tax year the TIF collected excess funds.

Potential Resources

- Economic Development

  Nebraska Regional Officials Council:
  https://www.nrocne.com/

- Micro-TIF and economic development for municipalities

  League of Municipalities:
  https://www.lonm.org/

- Tax Increment Financing Annual Reports to the Legislature
  https://revenue.nebraska.gov/PAD/research-statistical-reports/tax-increment-financing-annual-reports-legislature

REVENUE & TAXATION

Best Practice Recommendation: With levy and budget limits in mind, counties should review statutory options to increase taxes and user fees to offset costs for performing services while adopting taxes and user fees at levels most appropriate for their county.

As creatures of the state subject to Dillon's Rule[2], counties cannot impose taxes or fees other than those approved by the Legislature. The Nebraska Constitution limits county real property taxes to 50 cents per one hundred dollars of taxable value unless authorized by a vote of the people of the county.[xlix] The Legislature has enacted laws addressing how these property taxes can be allocated, as well as imposing budget caps, levy limits, and restrictions on growth.

Budgets are limited to spending growth by governmental units based on the last prior year's restricted funds. Counties, as political subdivisions with authority to levy a property tax, are subject to these limits. A 2.5 percent budget increase for inflation is authorized, with annual rate adjustments by the Legislature. A one percent increase upon a 75 percent vote of the county board is allowed, as well as additional increases through an election. Increases in taxable valuation due to improvements to real property as a result of new construction, additions to existing buildings, annexation, and other improvements are considered allowable growth for purposes of available budgetary authority.

Of the 50 cents of levy authority available to counties, five cents may only be levied for the county's share of an interlocal agreement or joint public agency, effectively limiting individual county levies to 45 cents. Of that, up to 15 cents can be allocated to miscellaneous districts such as townships and fire districts. Exemptions are provided for bonded indebtedness, certain judgments, and other items. Counties can exceed levy limits for up to five years with approval by voters at a primary, general, or special election.

It is important that counties conduct periodic budget reviews to ensure county officials are practicing generally accepted accounting principles (GAAP). These principles help ensure that budgets are responsibly and fairly designed, financial information is consistently and accurately reported across time periods, and counties are spending taxpayer money is the most cost-effective manner possible.

In addition, counties should strongly consider maintaining some type of cash or fund reserve to manage risk and provide a buffer against unexpected economic shocks. Reserves should be measured as a percent of regular revenues or regular expenditures (whichever is more predictable). The Government Finance Officer Association (GFOA) recommends that

[2] Dillon's Rule stipulates that local governments may only exercise powers explicitly granted to them by the state. Dillon's rule can be extended to all or only certain types of municipalities, such as counties or cities.

organizations maintain reserve of at least 16% of regular operating revenues or two months of regularly operating expenditures. The Standard & Poor's 500 (S&P) views a reserve of 4-8% percent as good, 8-15% as strong, and anything above 15% as very strong. GFOA also recommends that reserves may need to be adjusted based on local conditions, not simply the state or national economic forecast. An analysis of current major factors and past factors may be necessary, including vulnerability to extreme events, the stability of revenue sources, expenditure volatility, budget practices, size of jurisdiction and government, borrowing capacity, labor issues, and political support, among others. Establishing, using, and replenishing the reserve should also articulated in the budget policy. Building and maintaining a cash reserve is not simply about saving money—county officials should consult with experts and seek information from organizations such as GFOA to design their fund reserve policies and practices.

Permissive Taxes and Fees

As counties consider how to accommodate increased costs for products, labor and services, they may want to examine areas where the Legislature has granted flexibility in rates of taxes and user fees.

County Sales Taxes: With voter approval, counties can enact local option sales and use taxes of a half-cent, one-cent, or one-and-a-half cents in areas not subject to municipal sales tax. County sales taxes can only be used to finance public safety services such as crime prevention, offender detention, and emergency services. A county sales tax may also be enacted for up to seven years to help pay for a federal judgment for a violation of federal law.

Because counties can only implement a sales tax in areas of the county that are not already covered by a municipal sales tax, the ability to generate revenue through a county sales tax is limited in many areas of the state. For example, in Saline County, the cities of Crete, DeWitt, Dorchester, Friend, and Wilber, have implemented a municipal sales tax. If Saline County chose to put the issue of a county sales tax on the ballot under existing law and voters approved it, it would only be collected on sales outside of those areas.

In general, the cities that have not enacted a sales tax are small and do not generate many sales. In some instances, businesses in rural areas, such as truck stops at interstate exchanges, have been annexed because of their value as a generator of sales tax. Counties in which municipalities do not have a sales tax or that have businesses outside of city limits may consider enacting a sales tax.

Lodging Tax: Counties can enact a lodging tax of up to four percent on overnight accommodations to help attract visitors to the county. Because short-term rentals, including bed and breakfasts, campgrounds, tourist homes and inns are subject to lodging taxes, counties without a traditional hotel or motel may still be able to generate funds to promote the county.

Publicity Campaign: Counties may also enact a levy of up to four-tenths of one percent of the taxable value of the county to encourage immigration, new industries and advertise the resources of the county. Expenditures can be made directly by the county or to a chamber of conference or economic development corporation.

Lotteries: Counties can conduct lotteries by ticket drawings or keno (with voter approval) to generate funds for community betterment purposes including public works, government services and tax relief.

Occupation Taxes: Counties that are the site of recreational, cultural, entertainment or concert events that are held outside of city limits can raise revenue by collecting a license or occupation tax on a percentage of the gross receipts from sales. The issue is placed before voters through a county board action or by a petition brought to the county board.

Counties can impose occupation taxes of up to twice the statutory amount charged for liquor licenses for catering, retail, bottle clubs, craft breweries located outside of municipal boundaries.

In addition, counties can charge occupation taxes and permit fees on the installation and operation of community antenna television service.

Fees and Surcharges: Although limited, the Legislature has given counties authority to set rates for certain governmental and proprietary functions. For example, the county board may set reasonable fees for zoning permits and fines for ordinance violations. Counties may set the rate for surcharge or convenience fees to use credit cards for payments. After making a deduction for staff time, counties can determine the actual cost for making copies of public records or can charge a reasonable amount for transmitting records by modem.

Although the amount of revenue that can be generated is declining due to decreasing landline usage, all counties except Douglas County can impose a surcharge on landline telephones of up to one dollar to help pay for 911 services. The surcharge in Douglas County is capped at 50 cents.

Revenue Sources

Some taxes and fees are set in statute and can only be changed by the Legislature. The following are some of the statutory taxes and fees, as well as state and federal distributions, that appear as line items on county budgets:

Property Taxes: County property taxes are based on a formula of property valuation and levy rates. Valuations are set annually based on sales, income and cost approaches and must meet certain statistical measures. Because valuations typically increase each year, with careful planning, counties are able to remain within the constitutional 50-cent levy limit.

Motor Vehicle Taxes, Fees, Registration, Titling and License Plate Fees: County treasurers, as agents of the state, issue motor vehicle titles, register vehicles, distribute license plates, and collect taxes and fees. Counties receive a portion of the receipts as a commission for performing these services and a percentage distribution of motor vehicle taxes. Counties also receive a commission for collecting motor vehicle, boat, and ATV sales taxes.

Commissions on Collections for Other Taxing Entities: Counties send tax statements and collect taxes for other political subdivisions. When the laws do not otherwise provide for counties to receive payment for collecting taxes for other entities, the Nebraska Legislature sets commissions in rates ranging from one to two percent. Counties also receive a commission for the disbursement of homestead exemptions and property tax credits.

User Fees for County Services: Fees for issuing marriage licenses, serving process, recording documents and other county functions are set in statute. Marriage license fees were increased from $15 to $25 in 2015 and some fees for serving process were increased in 2009. In each instance, county officials were able to support the need for a user fee increase by documenting actual costs and tying them directly to the users.

Highway Allocation Fund: In FY2020-21, counties received more than $170 million[l] in transportation funding through the Highway Allocation Fund. This fund includes shares of state motor vehicle fuel taxes, state and motor vehicle sales taxes, and motor vehicle registrations. Some of these are first deposited in the State Highway Trust Fund, which is then distributed to state and local transportation funds. Counties also receive federal motor fuel taxes through the Federal Highway Trust Fund.

Federal Funds: Counties receive federal funds directly and indirectly through numerous programs, most recently including the American Rescue Plan Act (ARPA) and the Infrastructure Investment and Jobs Act (BIL). Distribution amounts can be based on various factors, such as population or the number of acres of federal land in a county for Payment in Lieu of Taxes (PILT) and Secure Rural Schools (SRS). Some law enforcement and Federal Emergency Management Agency (FEMA) grants require counties to provide matching funds, and others, like the Federal Funds Purchase Program (FFPP) for transportation funds, require state participation.

Inheritance Tax: In 1901, Nebraska became one of the first states to enact an inheritance tax by imposing a tax on transfers of property to beneficiaries. Nebraska continues to be one of only six states with an inheritance tax. Twelve other states impose an estate tax.[li]

In FY2020-21, counties collected a total of $76,829,595 in inheritance taxes, although the average varied considerably depending generally or in part on county population. Counties with a population over 50,000 people collected an average of approximately $5.8 million, while counties with a population between 5,000 and 50,000 people collected an average of approximately $805,000 and counties with a population less 5,000 collected an average of approximately $202,000. It’s important to note that this is only cross-sectional data, meaning that counties cannot easily extrapolate future inheritance tax funds based on this information.

Counties use inheritance taxes in many different ways. Some counties use these funds as cash reserves while others use them to offset property taxes and keep down the levy. Still others transfer inheritance money to pay for unforeseen costs or planned capital outlay projects. Specifically, counties have used inheritance funds to help renovate courthouses (e.g., install and/or upgrade handicap accessible services, including, elevators, and upgrade security), fund historical societies, build critical infrastructure for communications (e.g., 911 towers), fund hospitals, nursing homes, ambulances and health centers, update county technology, and finance veterans' memorial funds.

Nebraska is the only state where inheritance tax money goes directly to counties. Counties regularly use this revenue stream to build infrastructure, especially after disaster events. For example, Cuming County drew from inheritance tax money to fix roads and bridges following the 2019 flood. Although FEMA reimbursed the county, this money expedited repairs and major projects.

Documentary Stamp Tax: Documentary stamp taxes are charged when real property is transferred. When a deed is offered for filing, the register of deeds collects $2.25 per $1,000 of value or fraction thereof. Fifty cents of each $2.25 is placed in the county general fund and the rest is submitted to the State Treasurer for distribution to the Affordable Housing Trust Fund ($0.95), Site and Building Development Fund ($0.25), Homeless Shelter Assistance Trust Fund ($0.25), and Behavioral Health Services Fund ($0.30). [lii] The county portion of this fund has not been increased since 1993.

Filing Fees: A filing fee of $10 for the first page and $6 for each additional page is required for recording a deed, mortgage or release, recording an indexing a will, recording and indexing a decree in a testate estate, recording proof of publication, or recording any other instrument. Of that, $2.50 of the fee for the first page and 50 cents for other pages is used exclusively for preserving and maintaining public records in the office of the register of deeds and for modernization and technology relating to such records. These funds cannot be substituted for other allocations of general funds for records preservation and technology purposes.

Insurance Premium Tax: All domestic and foreign insurance companies pay a tax of 1% of the gross amount of direct writing premiums for business done in Nebraska, with lower rates for captive insurers and group sickness and accident insurance. Forty percent of the tax collected is deposited to the state's General Fund and 10% is placed in the Mutual Finance Assistance Fund.

The Mutual Finance Assistance Fund provides aid to rural and suburban fire districts and mutual finance organizations (MFOs) to help fund operational and equipment needs for fire protection, emergency response, and training. Funds are distributed through a formula based upon population and valuation. Although counties do not receive funding, fire districts and MFOs provide an essential service to local residents.[liii]

Counties receive 10% of the remaining 50% of the insurance premium tax. Distributions are based upon the proportion that the population of each county bears in relation to the entire state.

Central Assessment: The Property Tax Administrator is responsible for assessing all property of the railroads and railroad corporations and public service entities (waterworks, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, steam, or any substance to be used for lighting, heating, or power and pipelines). County treasurers collect these taxes.

Air Carrier: These taxes are distributed to the credit of the county's general fund proportionate to the amount the total property taxes levied in the county bears to the total property taxes levied in the state as a whole.

Car Line: Car line taxes are distributed to the various political subdivisions based upon the ratio of railroad taxes levied in the county or subdivision compared to the state's total railroad taxes levied.

Nameplate Capacity: The nameplate capacity tax was enacted as an alternative to central assessment and taxation of the tangible personal property of renewable energy generation facilities using wind, solar, biomass, and landfill gas as the fuel source. The nameplate capacity, or maximum electrical power output, is multiplied by a statutory rate per megawatt to determine the amount of tax. Each facility's real property is assessed by county assessors at the same classification as it was prior to the facility being built. Taxes are collected by the county treasurer and distributed to the same taxing subdivisions that receive personal property taxes using the same proportion.

Checklist of Potential Action Steps

- Conduct a semi-annual budget analysis to include a review of:
  - historical planned vs. actual spending;
  - new revenue streams and expenses;
  - financial goals;
  - potential modifications;
  - potential budget leaks;
  - cash reserves;
  - actual costs for performing functions on behalf of the state and other taxing entities;
  - potentially unfunded mandates to ensure that emerging issues have proper funding source(s).

- Consult with county officials and experts to analyze the following questions about fund reserves:
  - what is the right level of reserve for the county?
  - what local factors may influence the necessary level of reserve?
  - what is the county's financial strategy for developing, using, and replenishing fund reserves?

    - do the county's budget strategies comply with the generally accepted accounting principles?

- Analyze whether the county is maximizing opportunities for user fees that are otherwise subsidized by property taxes. This may include a review of:
    - county sales taxes;
    - county lodging taxes;
    - gambling;
    - occupation taxes;
    - fees and surcharges;
    - interlocal agreements.

<u>Potential Resources</u>

- Nebraska Department of Revenue: https://revenue.nebraska.gov

- Department of Revenue—Charitable Gaming Division: https://revenue.nebraska.gov/gaming

- Department of Revenue—Centrally Assessed Property: https://revenue.nebraska.gov/PAD/state-assessed-property

- Department of Revenue—Local Sales and Use Tax Rates https://revenue.nebraska.gov/businesses/local-sales-and-use-tax-rates

- Nebraska State Auditor: https://auditors.nebraska.gov

- Nebraska Sales and Use Tax https://revenue.nebraska.gov/businesses/sales-and-use-tax

- County Lodging Tax https://revenue.nebraska.gov/government/nebraska-and-county-lodging-tax

- Gaming:

  Nebraska Gaming Commission: http://nebraskagamingcommission.org

  Keno and Gaming https://revenue.nebraska.gov/gaming/keno

- Government Finance Officers Association:
  https://www.gfoa.org

  Fund Reserve Guidelines:
  https://cdn.ymaws.com/www.gfoa-mo.org/resource/resmgr/handouts/reserves.pdf

Technology

Network Security

Best Practice Recommendation: Counties should develop (or update) a unified, comprehensive cybersecurity plan that protects against network security threats, educates employees about network security, outlines a response plan for when threat events occur, and identifies ways to remain up-to-date on current technology and practices.

Cybersecurity threats are abundant. About 1 in 6,000 emails contains suspicious URL's, including ransomware (Fortinet, 2020).

Cybersecurity threats have surged against local governments (including counties) which are often unprepared for such attacks. Hackers attempt to compromise county systems every day by sending phishing emails to employees, probing for vulnerabilities in the digital infrastructure, and trying to gain access to county software and data. There are many different types of cyberattacks, but the main goals generally include exploiting the weaknesses in an organization's cybersecurity system, assuming control of data and software, and holding them ransom for payment. The consequences can be devastating to government and communities. Cyberattacks can cost hundreds of thousands of dollars, destroy data and software systems, and compromise residents' identity data, and erode public trust in county government.

For example, in 2021, a Nebraska county suffered a ransomware attack that compromised the information of residents and vendors, which later appeared on the dark web. The county responded by seeking legal counsel, engaging a digital forensics company, containing the threat, identifying and assisting individuals whose information was compromised. On average, the total actual cost of suffering a ransomware attack is approximately $1.9 million, including the ransom demands, downtime, personnel hours, implementing stronger cybersecurity measures, higher insurance premiums, legal counsel, lost reputation, and lost business. Since 2018, at least twelve government authorities or agencies in Nebraska have suffered cyberattacks, including public safety agencies, local governments, municipal agencies, and medical facilities. County leaders must have a basic understanding of cybersecurity to prepare the county to prevent, detect, and respond to threats.

The average ransom fee requested is around $200,000 (National Security Institute, 2021). However, the total actual cost of suffering a ransomware attack totals in the millions. No county, political subdivision, or organization is immune.

> The average downtime suffered by an organization after a ransomware attack is 21 days (Coveware, 2021).

Cybersecurity is about culture as much as it is about technology. Most organizations fall into the trap of thinking the Information Technology (IT) team alone is responsible for security. In reality, most security events occur because a member of the organization (unknowingly) caused or contributed to the security breach (e.g., clicked on a malicious link, revealed their password, downloaded infected software). County officials play a critical role in not only implementing sound cybersecurity practices, but also creating a culture that guards against cyberattacks. We acknowledge that many counties may not have an IT team, but rather a single employee who is responsible for network security. Nonetheless, this person must have the knowledge, skills, training, and opportunities to integrate with neighboring IT teams, including other counties and state/federal authorities.

HIPAA, Gramm-Leach-Bliley Act, and the Homeland Security Act are the three most crucial federal cybersecurity laws in effect today. These three requirements mandate that healthcare, financial, and government entities ensure the security of their systems and data. The Federal Information Security Modernization Act (FISMA) mandates that all federal agencies implement information security policies, concepts, and standards.

Nearly all county services today rely on information technology systems to serve citizens and run the day-to-day operations of the county offices. County boards and officials should consider creating a unified cybersecurity program across all departments that articulates how counties will manage cyberthreats. Cybersecurity plans should include (but are not limited to) the following areas:

Countywide actions: A county's cybersecurity plan should identify and specify IT roles and responsibilities, as well as establish how county IT personnel interface with neighboring counties and agencies. This section should also outline the process for conducting an asset inventory of hardware, software, and network infrastructure. The plan should mandate how counties periodically review their cyber insurance, conduct cyber education, and establish and performance metrics.

Event Recovery and Continuity of Operations: The plan should identify potential cybersecurity threats and situations, including the chain the command and their responsibilities. This section should also detail the county's risk assessment of cyberattacks, mitigation measures, communication channels during an event, and logistical support (including equipment, technology, and facilities).

Cybersecurity Policies: The cybersecurity plan should articulate policies related to acceptable use of technology resources, patch management, access control, information security, remote access, and email. These policies should become part of annual education or in-service sessions for county employees.

Cyber Incident Response Plan: This section of the plan should explain the roles and responsibilities of every employee involved in mitigating, responding to, and recovering from a cyberthreat event, as well as the chain of command for notification and decision-making. In addition, this section should outline how to properly notify local, state and federal authorities, the public, and any specific individuals or organizations affected by the event; the response plan should also specify the role of and notification process concerning legal counsel and insurance representatives. Counties should also explain how they will document the incident and debrief once the event has been mitigated.

We emphasize that although state and federal agencies may have cybersecurity technology and response plans, counties are still responsible for their own cybersecurity, including personnel, training, technology, and response plans.

Checklist of Potential Action Steps

- Collaborate with county IT personnel to develop or update a unified, county-wide cybersecurity plan.

- Consider enlisting a consulting IT firm to review or perform the following functions:
  - Cyber Hygiene Scanning—scans of Internet Protocol (IP) addresses for accessible services and vulnerabilities;
  - Web Application Scanning—evaluates websites for potential bugs and weak configurations;
  - Phishing assessment—ascertains susceptibility of personnel to phishing attacks;
  - Remote penetration testing—tests perimeter defenses, security of externally available applications, and potential for exploitation of open-source information;
  - Cybersecurity resilience review—assesses organization's operation resilience and cybersecurity practices;
  - Cyber Infrastructure Survey—evaluates efficacy of organization's security controls, preparedness, and overall resilience.

- Consider purchasing cyber insurance.

- Use "dot.gov" (maintained by Cybersecurity & Infrastructure Security Agency [CISA]) for email and websites. Doing so increases security by enforcing multi-factor authentication, pre-loading all new domains, potentially adds a security contact for domain, and helps the public identify trusted websites.

Potential Resources

- Cybersecurity & Infrastructure Security Agency (CISA)
  https://www.cisa.gov/
  https://www.cisa.gov/cisa-cybersecurity-awareness-program

- (Free) Cybersecurity Services and Tools (CISA)
  https://www.cisa.gov/free-cybersecurity-services-and-tools

- STOP Ransomware (CISA)
  https://www.cisa.gov/stopransomware
  https://www.cisa.gov/stopransomware/ransomware-guide
  https://home.dotgov.gov/

- CISA Resources and Tools
  https://www.cisa.gov/cisa-cybersecurity-resources
  https://niccs.cisa.gov/cybersecurity-career-resources/resources
  https://www.cisa.gov/sites/default/files/publications/FCC%20Cybersecurity%20Planning%20Guide.pdf

- Free Training
  https://fedvte.usalearning.gov/public_fedvte.php

Technology

Social Media & Online Presence

Best Practice Recommendation: Counties should establish themselves on social media platforms to better communicate with residents and more efficiently deliver information about services, functions, and events.

Social Media

According to the Pew Research Center, 70% of Americans used social media for some reason in 2021, compared to only 5% in 2005. The reasons include news media consumption, sharing information, and entertainment.

County officials are increasingly using websites and social media to share information with residents about their programs, activities, services, and events. Consequently, many people expect to be able to access a county's digital information at any time. There are five types of social media: social networking (Facebook, Twitter, LinkedIn), photo sharing (Instagram, Pinterest), video sharing (YouTube, Vimeo), interactive media (Snapchat, Tiktok), and Blogging/Community (Tumblr, Reddit). Counties need to decide which type of social media and which platform is effective for them. We recommend hiring or training an employee to become proficient at communicating through various forms of social media. We also stress that counties should not build out a particular social media platform if they do not have the personnel, training, and expertise to maintain it.

Nearly 40% of Gen Z use TikTok and Instagram to search for information instead of a traditional search engine like Google (Business Insider, 2022).

Social media used for county business is governed by the Nebraska Public Records Statutes. County officials should not use their personal social media accounts for official county business as they may become subject to disclosure as a public record. If a county office chooses to set up a social media account for official county business, it is recommended that the county adopt a social media policy and have the policy available to the public. The policy should articulate the general purposes of the account, identify limitations on what content users may post, and the process for handling violations. Limitations should be reasonable and consistent.

Online Presence and User Interface

As citizens have become more accustomed to an online experience, there is an expectation that county government provide online services (e.g., online payments) and information that is user-friendly and accessible. A county can use the website to streamline services to redirect routine phone calls and court house visits. A well-maintained website can also provide a higher level of transparency for citizens and better connectivity in emergency situations. Citizens rely on websites like never before for all aspects of daily living. For example, accessing voting information, finding up-to-date health and safety resources, and looking up mass transit schedules and fare information increasingly depend on having access to websites. It is important that a county website should enable citizens to find the service or information they are looking for quickly and to easily access the services they need. A website should be responsive to all devices as mobiles devices accounted for 54% of all website traffic in 2021. Citizen-centric websites that provide live help, feature notification sign-up for emergency events, and feedback tools greatly enhance citizen engagement. County websites may also help respond to public records requests. The custodian of a public record is not required to provide copies of any public record that is available to the requester on the custodian's website on the Internet, unless the requester does not have reasonable access to the Internet due to the lack of a computer, lack of internet availability, or inability to use a computer or the internet.

Furthermore, the Open Meetings Act requires counties with populations greater than 25,000 to make the agenda and minutes of any meeting of the governing body available on such entity's public website. The agenda must be placed on the website at least twenty-four hours before the meeting of the governing body. Minutes must be placed on the website at such time as the minutes are available for inspection. This information must be available on the public website for at least six months.

County websites and other social media should be accessible to persons with disabilities. Title II of the Americans with Disabilities Act (ADA) protects qualified individuals with disabilities from discrimination by state and local government entities. Inaccessible web content means that people with disabilities are denied equal access to information. An inaccessible website can exclude people just as much as steps at an entrance to a physical location. Examples of website accessibility barriers include poor color contrast, use of color alone to give information, lack of text alternatives ("alt text") on images, no captions on videos, inaccessible online forms, and mouse-only navigation (lack of keyboard navigation). Counties should consider following the Web Content Accessibility Guidelines (WCAG) when designing online services.

Checklist of Potential Action Steps

- Develop/enhance county website that complies with Title II, is user-friendly, accessible, and streamlines services and information. Many state and local government services, programs, and activities are now being offered on the web, including:
    - Applying for an early voting ballot;
    - Paying tickets or fees;

- Filing a police report;
- Attending a virtual meeting;
- Filing tax documents;
- Applying for benefits programs.

- Assess current level of social media expertise and training among employees whose job descriptions may fulfil this responsibility; if none exists, consider hiring an employee who specializes in social media.

- Identify which social media platforms may be most useful to county agencies.

- Create/update a policy that articulates the purpose of official social media accounts, identifies limitations on what content may be posted, and outlines the process for moderating content and handling violations.

- Designate person(s) to use the county's official social media platforms.

- Ensure that designee has knowledge, skills, and training to communicate using social media; identify ongoing training to help designee become more proficient across multiple platforms.

- Ensure that social media platforms and websites are ADA compliant.

Potential Resources

- General Government Website Guidelines: https://govos.com/blog/importance-of-an-effective-government-website/

- Social Media for Public Officials: https://knightcolumbia.org/blog/social-media-for-public-officials-101

- Website Accessibility Under Title II of the ADA: https://www.ada.gov/pcatoolkit/chap5toolkit.htm

- Web Content Accessibility Guidelines: https://www.w3.org/TR/WCAG21

Technology

Public Records and Paper Reduction

Best Practice Recommendation: To reduce paper and physical storage space, counties should (continue to) transition to digital recordkeeping while adhering to record retention schedules and public records laws.

Public Record & Records Retention

Neb. Rev. Stat. § 84-712.01 defines public records: "Except when any other statute expressly provides that particular information or records shall not be made public, public records shall include all records and documents, regardless of physical form, of or belonging to this state, any county, city, village, political subdivision, or tax-supported district in this state, or any agency, branch, department, board, bureau, commission, council, subunit, or committee of any of the foregoing. Data which is a public record in its original form shall remain a public record when maintained in computer files."[liv]

Certain information within various county records is confidential. For example, "Unless requested in writing, the county assessor and register of deeds shall withhold from the public the residential address of a law enforcement officer, a member of the Nebraska National Guard acting pursuant to subdivision (3) of section 55-182, or a judge who applies to the county assessor in the county of his or her residence."[lv]

Online Information and Services

New recordkeeping technology (i.e., digitization) has improved the potential efficiency of county storage operations, benefitting officials and residents in many ways. Moving towards a paperless system may improve turnaround time for requests and processing, save money on paper, toner, and associated products, enhance employee efficiency, and better safeguard paper files from destruction (although digital files face their own set of risks in the form of cyberattacks).

However, while county government offices may have different storage demands, technologies, and procedures, each county must still abide by record retention schedules and public records laws. County government must continue to keep citizens' information safe and secure, and thus, it is imperative that counties practice secure recordkeeping.

In 2017, Merrick County began posting their 521 forms (Real Estate Transfer Statement) online. County Assessor Jennifer Myers said the initial goal was simply to make this information more transparent and accessible to the public (e.g., residents, appraisers, lending institutions), but posting electronic records has also reduced foot traffic in her office. Previously, the public had to obtain a physical copy of a 521 in her office, but now, residents can access these records online. Providing electronic access to these forms has saved residents time and transportation costs, as well as improved the efficiency of Myers' office.

County officials should understand that paper records stored as electronic records are vulnerable to unauthorized access, loss, deletion, or tampering (see the discussion concerning cybersecurity within the Technology—Network Security subsection of this report). Proper storage of electronic records should be maintained with authorized access and backup systems.

Nonetheless, there is a growing societal expectation regarding the increased digitization of records and a decreased reliance on paper-based recordkeeping. Instead of rapidly transitioning to a digital system, there are several small ways counties can reduce their reliance on paper-based recordkeeping.

For example, counties can use existing (often free or low-cost) resources. Instead of completing and disseminating paper memos, schedules, or reports, counties can use email (which is readily searchable and can be archived according to retention standards). Counties can also utilize file-sharing platforms to store documents, such as Dropbox, Google Docs, or OneDrive.

Counties may also consider digitizing the process for as many form submissions as possible. Residents can submit employment applications, permits, and other requests for county services electronically. These records may be stored in a cloud-based system, complete with cybersecurity safeguards and backup systems. Often, backup servers are located offsite to reduce the threat of a single event destroying paper, digital, and backup system information.

Residents pay for many county services, so officials may consider promoting electronic payment options (e.g., debit and credit cards) rather than cash or checks. Receipts can be emailed to residents following payment. Moreover, counties may implement a software system that allows residents to create a profile from which they can submit applications and permits, make payments, and store the receipts of submission and payments. Counties may also need to implement minor accompanying frees for providing electronic services, i.e., credit and debit card transaction fees.

Records Retention

Despite the move towards digitization in county processes, it is important to note that microfilm remains a critical durable medium and is required for certain documents. Microfilm is used to back up paper documents and even digital scans. Counties should not abandon microfilm, but rather, they should view microfilm as a reliable medium for paperless recordkeeping until digitization is approved as a durable medium.

A county or agency administrator must periodically review, including at least once a year, the program for the selection and preservation of essential records. An administrator's records retention and disposition schedule must be reviewed by the state Archivist.[lvi]

The advance of digital archiving technology, combined with society's expectations for electronic processes and transactions, means that counties may have to upgrade their recordkeeping systems and processes. However, the transfer to a more durable medium still requires adherence to Nebraska record retention schedules and public records laws. We recommend that whenever technologically and legally possible, counties should consider using electronic processing and digital formats to receive and store information.

Checklist of Potential Action Steps

- Review processes of document storage regularly (annually) to ensure compliance with records retention schedules established by the Secretary of State's Records Management Division.

- Consider building in redundancy among different durable mediums. For example, files should be saved both digitally and in microfilm.

- Review documents, including applications to withhold information, with parcel information (assessor and register of deeds) to ensure compliance for withholding documents from the public.

- Review statutes/regulations concerning requirements about how specific mediums must be maintained (e.g., paper or microfilm) before making any changes.

- Utilize (or expand the use of) existing digital tools to send and store documents.

- Digitize the process for as many form submissions as possible, including employment applications, permits, and other county applications.

- In conjunction with digitizing the submission process, consider moving to a cloud-based system, complete with backup systems (located offsite).

- Encourage processing of payments using debit or credit cards through marketing efforts; email receipts instead of printing them.

- Create a county customer portal where residents can access their records (e.g., applications, permits, training), as well as submit future forms and requests.

- Whenever possible, receive/send/store/archive any forms of payment/request/permit in an electronic format to reduce printing and paper costs.

Potential Resources

- Nebraska Attorney General's Office (Outline of Nebraska Public Records Statutes)
  https://ago.nebraska.gov/public-records

- Nebraska Secretary of State (Records Management)
  https://sos.nebraska.gov/records-management/records-management-division

Emerging Issues

This document has outlined a variety of issues in Nebraska that broadly apply in some way to almost every county. This section, however, describes several emerging issues in Nebraska that may or not may apply to all counties. Nonetheless, we encourage every county official to review these emerging issues and evaluate potential action steps applicable to their jurisdictions.

Growth in and Declining Population Factors

The University of Nebraska at Omaha Center for Public Affairs Research has documented Nebraska's county population changes from 1980 to 2020.[lvii] Although the initial reaction to a population loss in some counties would be a reduction in services required for county residents and others, this committee recognized and acknowledged that despite the decline or potential decline in the population in counties, duties and responsibilities of some of the county's elected officials would remain the same. For example, the same quantity in the miles of roads would exist to maintain, the same number of parcels of land would exist to value and assess and other similar items. Only 17 counties had more than a 20,000 population, and 26 counties had more than 10,000 population based on the 2020 Census.

Horse Racing and Gaming

In 2020, Nebraska voters passed two initiatives to legalize casino gaming at licensed horse racing tracks and another to create a formula to distribute the proceeds. Legislation adopted in 2021 and 2022 further developed a framework for the State Racing and Gaming Commission to regulate the new gaming. The development of new casinos was prohibited until the commission conducted an analysis of the socio-economic impacts, racing markets and casino gaming markets in Adams, Dakota, Douglas, Hall, Lancaster and Platte counties.[lviii]

A 20 percent tax is imposed upon the gross revenues generated by gaming within licensed racetrack enclosures. Of this, 75 percent is allocated to the State Treasurer for credit as follows: 2.5 percent to the State Compulsive Gamblers Assistance Fund, 2.5 percent to the State General Fund, and 70 percent to the State Property Tax Credit Cash Fund. The remaining 25 percent of the tax on gross revenues is remitted to the county treasurer of the county in which the licensed racetrack is located. If the licensed racetrack enclosure is located at least partially within the city limits of a city or village, the remaining 25 percent is divided equally between the city and the county.[lix]

Casinos at horse racing tracks may affect county keno revenues. With the approval of voters, counties and cities can conduct a lottery in the form of keno or a traditional ticket drawing with the proceeds earmarked for community betterment purposes including public works and public structures, supplementing government services, tax relief, and educational advancement. At least 65 percent of the gross proceeds must be used for prize payouts, not more than 14 percent for operational expenses, and two percent to the state for the lottery tax.[lx] A city of the metropolitan or primary class or a county with a city of the metropolitan class may use a portion of the gross proceeds for the acquisition, purchase, and maintenance of a professional baseball organization.[lxi]

Gaming is a multi-faceted issue, and counties must evaluate the impact of several complex factors. For instance, counties may enjoy an additional revenue stream and potential property tax relief, but may also see a rise in crime, substance and gambling addictions, and overall costs related to criminal justice and health and human services.

Transportation Development

The Nebraska Legislature recently enacted two economic development initiatives intended to take advantage of Nebraska's central location as a transportation hub. Counties over 20,000, larger cities, or a combination of these cities and counties can cooperate to apply for designation as one of five inland port authorities. The designation is intended to help develop large-scale commercial and industrial sites throughout the state by focusing on "shovel-ready" project sites located near a combination of major rail lines, interstate highways, airports, or navigable rivers.

Under the Nebraska Rural Projects Act, state matching funds are available for nonprofit development corporations to build new rail access to business parks in counties under 100,000.

Marijuana

Medical use update: as of February 3, 2022, 37 states, three territories and the District of Columbia allow the medical use of cannabis products.[lxii]

Non-medical/Adult use update (also known as "recreational use"): as of May 27, 2022, 19 states, two territories and the District of Columbia have enacted measures to regulate cannabis for adult non-medical use.

LB657 (2019) and LB1152 (2020), passed by the Legislature and signed into law by Governor Pete Ricketts, adopted the Nebraska Hemp Farming Act and amended existing statutes to establish a state hemp program within the Nebraska Department of Agriculture (NDA). The legislation gave NDA the authority to regulate the growing, processing, handling and brokering of hemp in Nebraska. To legally grow hemp in Nebraska, interested parties must receive a license from NDA, regardless of the size or purpose for cultivation. Growing, processing, handling, and/or brokering hemp without a license from NDA or a Tribe with a USDA-approved hemp plan is illegal in Nebraska.[lxiii]

Hemp (Cannabis *sativa*) has been a major crop globally for centuries, used for the production of fiber, medicine, and other products. Its production has been regulated since 1937, along with other psychoactive substances such as marijuana, cocaine, and opiates. Hemp is differentiated from marijuana by its lower levels of THC (tetrahydrocannabinol), the psychoactive chemical in the plant. The dry weight of the hemp flower—or any other plant part—must be less than 0.3% Delta-9 THC.[lxiv]

Although Nebraska has not authorized medical-use or non-medical/adult-use of cannabis, it is foreseeably an issue that policymakers will continue to be faced with due to the number of states and particularly surrounding states (in fact all the surrounding states but Kansas authorize the use of cannabis in some manner) that permit medical-use or non-medical/adult use of cannabis. If Nebraska enacts policies legislatively or through the initiative process related to cannabis, various other factors will need to be considered, such as:

- Law enforcement impact (crimes, enforcement, education);
- Providing substance abuse services/public health services and other considerations;
- Employment laws/policies;
- Taxation implications and possibly opportunities for additional revenue or offsetting additional possible costs to counties for providing law enforcement, jails, public health and social programs; and
- Methods for increasing necessary services and offsetting such costs.

Minimum Wage Increase

Thirteen states will be increasing their minimum wage in in 2023, and Nebraskans are set to vote on a petition in November of 2022 that might make Nebraska the fourteenth state. At the time of this document's printing, voters had not yet voted on the proposition. Proponents argue that raising Nebraska's minimum wage will provide a fair and decent wage to thousands of workers, as well as increase overall household incomes. Opponents argue that raising minimum wage may hurt or even bankrupt some businesses, especially businesses in the restaurant industry or those who employ teenagers. Regardless of the outcome, counties should prepare for a possible mandatory wage increase for some workers by analyzing their current and future budgets. Regardless of what voters decide, counties are likely to encounter this issue over many years, especially with concerns over inflation and a decline in applicants for positions. Instead of waiting for the state to raise minimum wage, counties may decide to enhance job postings by increasing wages to attract the most qualified applicants.

Nursing Homes and County Hospitals

More than 65 nursing home facilities in the state have closed their doors in the last ten years.[lxv] "The closure of nursing homes/assisted-living facilities may occur, in part, due to staff shortages, ability to pay staff a competitive wage, Medicaid reimbursement. Long-term care is a necessary service, and having fewer long-term care options creates a strain on Nebraskans. Folks may have to move farther from home than they would like and therefore be farther from their families."[lxvi] Further, closures may have a ripple impact upon other county-related issues, such as population shifts and employment opportunities for residents. Also, counties that operate nursing homes may be impacted by an increase in demand for usage by displaced residents or increases in the same constraints that nursing homes that closed did prior to their closures, such as employee shortages and increased wages, as well as Medicaid reimbursement rates.

Conclusion

Nebraska's 93 counties provide a wide range of services to residents across a diverse geographic landscape. Although counties face many similar issues, they also experience issues unique to their regions and populations. County officials are singularly positioned to identify these challenges, implement local solutions, and evaluate progress. We believe this toolkit highlights many critical topics that counties will encounter in some form over the next several decades, and we encourage county officials to utilize the action steps and resources.

We also stress that while this toolkit offers links to specific sites and organizations, NACO does not attest to the suitability or effectiveness of any services and tools, nor does it endorse any commercial product or service. Any reference to specific commercial products, processes, or services by service mark, trademark, manufacturer, or otherwise, does not constitute or imply their endorsement, recommendation, or favoring by NACO.

The future of tomorrow's county residents depends on the preparations made by today's county leaders. Collaborative planning, creative problem-solving, and the use of local knowledge and resources will help ensure the stability and growth of communities. While county officials cannot foresee every possible challenge, we hope they use this toolkit to prepare their communities for the issues most likely to directly impact them in the coming years.

Glossary of Terms

A

ADA: Americans with Disabilities Act
https://www.ada.gov

ARPA: American Rescue Plan Act of 2021
https://www.naco.org/resources/featured/naco-recovery-fund-faqs

B

BIL: Bipartisan Infrastructure Law
https://www.transit.dot.gov/BIL

BIP: Bridge Investment Program
https://www.fhwa.dot.gov/bridge/bip

C

CBA: Community-based Juvenile Services Aid
https://ncc.nebraska.gov/sites/ncc.nebraska.gov/files/doc/FY20-21%20CBA%20Annual%20Report.pdf

CERT: Community Emergency Response Team
https://www.ready.gov/cert

CISA: Cybersecurity & Infrastructure Security Agency
https://www.cisa.gov/cisa-cybersecurity-resources
https://niccs.cisa.gov/cybersecurity-career-resources/resources

CDBG: Community Development Block Grants
https://www.hudexchange.info/programs/cdbg

D

DOL: Department of Labor
https://www.dol.gov

DHHS: Department of Health and Human Services
https://dhhs.ne.gov/Pages/default.aspx

E

EAP: Employee Assistance Program

EDD: Economic Development Districts
https://www.nrocne.com/wp-content/uploads/2021/07/NROC-Impact-Report.pdf

EEO: Equal Employment Opportunity
https://www.eeoc.gov

ESU: Educational Service Unit
https://www.education.ne.gov/comm/esu-district-resources

F

FEMA: Federal Emergency Management Agency
https://www.fema.gov

FFPP: Federal Funds Purchase Program
https://dot.nebraska.gov/business-center/lpa/projects/programs/ffpp

FHA: United States Department of Transportation Federal Highway Administration
https://highways.dot.gov/

FISMA: Federal Information Security Modernization Act
https://www.cisa.gov/federal-information-security-modernization-act

FLMA: Family and Medical Leave Act
https://www.dol.gov/agencies/whd/fmla

FLSA: Fair Labor Standards Act
https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/whdfs7.pdf

G

GAAP: Generally Accepted Accounting Principles
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/GAAP_Guide_Sheet_508.pdf

GFOA: Government Finance Officers Association
https://www.gfoa.org

H

HCD: Housing and Community Development Act of 1974
https://files.hudexchange.info/resources/documents/Housing-and-Community-Development-Act-1974.pdf

HIPAA: Health Insurance Portability and Accountability Act (HIPAA)
https://www.hhs.gov/hipaa/index.html

HUD: Housing & Urban Development
https://www.hudexchange.info/resource/2184/housing-and-community-development-hcd-act-of-1974

I

IT: Information Technology

J

JPA: Joint Public Agencies
Neb. Rev. Stat. § 13-2501

K

L

LEOP: Local Emergency Operations Plan

M

MFO: Mutual Finance Organization

MHFA: Mental Health First Aid (MHFA)
https://www.mentalhealthfirstaid.org

MOU: Memorandum of Understanding

N

NACO: Nebraska Association of County Officials
1335 H Street
Lincoln, NE 68508
402-434-5660
https://nebraskacounties.org

NACo: National Association of Counties
660 North Capitol Street NW, Suite 400
Washington, D.C. 20001
202-393-6226
membership@naco.org

NBBP: Nebraska Broadband Bridge Program
https://psc.nebraska.gov/telecommunications/nebraska-broadband-bridge-program-nbbp

NDOL: Nebraska Department of Labor
https://www.dol.nebraska.gov

NEMA: Nebraska Emergency Management Agency
https://nema.nebraska.gov

NCC: Nebraska Crime Commission:
https://ncc.nebraska.gov

NDA: Nebraska Department of Agriculture
https://nda.nebraska.gov

NDOT: Nebraska Department of Transportation
https://dot.nebraska.gov

NPSC: Nebraska Public Service Commission
https://psc.nebraska.gov

NRD: Natural Resource District
https://www.nrdnet.org

NRIN: Nebraska Regional Interoperability Network
https://nrinpublic.info

NROC: Nebraska Regional Officials Council
https://www.nrocne.com

NRS: Nebraska Revised Statute
https://nebraskalegislature.gov/laws/browse-statutes.php

O

OLB: Omaha Land Bank
https://omahalandbank.org

OJJDP: Office of Juvenile Justice and Delinquency Prevention
https://ojjdp.ojp.gov

P

PILT: Payment in Lieu of Taxes
https://www.doi.gov/pilt

PSAPs: Public Safety Answering Points
https://psc.nebraska.gov/state-911/public-safety-answering-points-psaps

Q

R

RLOP: Rural Law Opportunities Program
https://law.unl.edu/RLOP

RHOP: Rural Health Opportunities Program
https://www.csc.edu/academics/sci/pre-health-professions/rhop

S

SAMHSA: Substance Abuse and Mental Health Services Administration
https://www.samhsa.gov

SHRM: Society for Human Resource Management
https://www.shrm.org

S&P 500: Standard & Poor's 500
https://www.spglobal.com/spdji/en/indices/equity/sp-500/#overview

SRS: Secure Rural Schools
https://www.fs.usda.gov/pts

SWOT: Strengths, Weaknesses, Opportunities, and Threats

T

TIA: Transportation Innovation Act
https://dot.nebraska.gov/projects/tia

TIF: Tax-increment financing
https://revenue.nebraska.gov/PAD/research-statistical-reports/tax-increment-financing-annual-reports-legislature

U

URL: Uniform Resource Locator

USDOT: United States Department of Transportation
https://www.transportation.gov

V

VSO: Veteran Services Office
https://www.va.gov/vso

W

WCAG: Web Content Accessibility Guidelines
https://www.w3.org/TR/WCAG21

X Y Z

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