

**MEETING MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
BUDGET MEETING
TUESDAY, JULY 18, 2023
IMMEDIATELY FOLLOWING THE BOARD OF EQUALIZATION MEETING
COUNTY CITY BUILDING, ROOM 112**

Advanced public notice of the meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, website and emailed to the media and published in the Lincoln Journal Star print and digital editions on July 14, 2023.

Commissioners present: Christa Yoakum, Chair; Sean Flowerday, Vice Chair; Roma Amundson, Matt Schulte and Rick Vest

Others Present: David Derbin, Chief Administrative Officer; Dennis Meyer, Budget and Fiscal Officer; and Courtney Lyons, Deputy County Clerk

Yoakum called the meeting to order at 12:12 p.m. and announced the location of the Nebraska Open Meetings Act.

AGENDA ITEM

1) APPROVAL OF BUDGET MEETING MINUTES FOR JULY 11, 2023

MOTION: Vest moved and Amundson seconded approval of the minutes. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.

2) BUDGET OVERVIEW – Dennis Meyer, Budget and Fiscal Officer

Meyer stated he emailed to Board members a one-page summary of fund balances and a document on fund activities in fiscal year 2023.

Meyer discussed the General Fund balance, which was \$29 million at the end of June. That reflects an increase of \$4.8 million. He stated he will be able to balance the General Fund with a four percent increase in the property tax. Meyer and Board members discussed the growth percentage and how that amount interacts with the County budget when determining if the County will fall under requirements of LB644 from 2021. Schulte asked how that affects the levy, and Meyer said it would be about a three and a half cent levy decrease.

Schulte stated a four percent increase in growth is reasonable. Flowerday agreed, especially with the growth of the County. Schulte stated he supports the proposed budget because of its expansion of funding for roads and bridges. Meyer and Board members discussed the proposed budget for Community Corrections. Amundson stated the new director of Community Corrections will have new ideas for Department spending. Flowerday and Vest said additional programming will have an impact.

Meyer listed what the General Fund balance will allow, including transferring funding to the County Engineer. Meyer stated interest rates and inheritance tax revenues were higher than projected and

that the County saved money due to staff vacancies.

Meyer said expenditures will grow at about 4.89 percent and that he will move \$2.1 million to the cash reserve fund. Meyer discussed the cash reserve amount. Schulte stated he was comfortable with that amount due to stable revenues. Flowerday agreed. Meyer said funds can run low in February when waiting on the second payment of property taxes. Meyer discussed Fund 14, which the County uses to pay health and dental insurance.

Meyer reviewed the upcoming schedule for reviewing and finalizing the budget. The Youth Services Center will provide an update to the Board before the budget is finalized. The Clerk of the District Court will also present before the budget is finalized to further explain a planned microfilm project. Meyer said the Board will need to schedule the budget hearing.

Schulte asked what the levy rate would be, and Meyer answered it depends. Meyer explained the levy rate setting process for the County and other County government entities.

Meyer provided an overview of past transfers to the Veterans Aid Fund and discussed potential amounts to transfer this year. Amundson stated she supports increasing the amount. Flowerday agreed. Schulte asked what the Fund is used for, and Meyer answered various supports for veterans. Meyer stated he would move an additional \$10,000 from the General Fund to the Veterans Aid Fund.

3) **ADJOURNMENT**

MOTION: Amundson moved and Flowerday seconded to adjourn at 12:39. Flowerday, Vest, Amundson, Schulte and Yoakum voted yes. Motion carried 5-0.



Matt Hansen
Lancaster County Clerk

