

**MINUTES  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
BUDGET MEETING  
COUNTY-CITY BUILDING, ROOM 112  
TUESDAY, AUGUST 29, 2023  
IMMEDIATELY FOLLOWING THE BOARD OF COMMISSIONERS MEETING**

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

*Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board, the Lancaster County, Nebraska, website, emailed to the media on August 25, 2023 and published in the Lincoln Journal Star print edition and website on August 21, 2023.*

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

Others present: David Derbin, Chief Administrative Officer; Kristy Bauer, Deputy Chief Administrative Officer; Candace Berens and John Ward, Deputy County Attorneys; Dennis Meyer, Budget and Fiscal Director; Matt Hansen, County Clerk; Meggan Reppert-Funke, County Clerk's Office

Yoakum called the meeting to order at 9:44 a.m. and announced the location of the Nebraska Open Meetings Act.

**1) PUBLIC HEARING:**

- A.** Lancaster County's Proposed Budget for Fiscal Year 2023-24. (To access budget reports, click on Lancaster County Budget Reports.)

Dennis Meyer, Budget and Fiscal Director, was administered the oath and provided an overview of the proposed budget (see agenda packet).

He noted the budget of expenditures is \$280,982,415 which is .9% higher than the previous fiscal year's budget. The Grants Fund decreased by \$14.5 million due to the spend down of American Rescue Plan Act (ARPA) funds. The General Fund increased by \$6.9 million due to personnel costs, housing of inmates outside of Lancaster County and transfers (see agenda packet).

Meyer highlighted revenue sources, full-time equivalent (FTE) positions and fund balances, including the cash reserve (see agenda packet).

The proposed budget uses a property tax dollar increase of 4%. The county tax levy will be \$.222347. The resolution to be presented at the Board of Commissioners meeting will show a decrease from the proposed budget to \$.38467. He noted the County will not have to participate in the public hearing required under LB644 (Adopt the Property Tax Request Act, change dates relating to tax levies, and change provisions relating to property tax refunds).

Schulte inquired about the County Engineer's budget and if it included roads and infrastructure. Meyer stated the \$37,569,682 is the allocated spending budget and includes infrastructure costs.

Vest inquired if the information was on the County website. Meyers stated the proposed budget information and Lancaster County Budget reports are available on the County website.

Meyer noted the resolution to adopt the budget will be on a future agenda.

The Chair closed the public hearing.

## 2) ADJOURNMENT

**MOTION:** Vest moved and Amundson seconded to adjourn at 10:05 a.m. Vest, Amundson, Schulte, Flowerday and Yoakum voted yes. Motion carried 5-0.



Matt Hansen  
Lancaster County Clerk

