

**MEETING MINUTES
LANCASTER COUNTY 101
LANCASTER COUNTY BOARD OF COMMISSIONERS
THURSDAY, DECEMBER 5, 2023 AT 3:00
1335 H STREET LINCOLN, NE
NEBRASKA ASSOCIATION OF COUNTY OFFICIALS (NACO) CONFERENCE ROOM**

**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 and the Lancaster County, Nebraska website, emailed to the media and published in the Lincoln Journal Star print and digital editions on December 1, 2023.

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

Others present: Camdyn Kavan, Senator George Dungan's Office; Senator Danielle Conrad; Senator Tom Brandt; David Derbin, County Chief Administrative Officer; Brennen Miller, Joe Kohout, and Sarah Wagelie, Kissel Kohout ES Associates; Senator Carolyn Bosn; Dennis Meyer, County Budget and Fiscal Officer; Senator Beau Ballard; Senator Robert Clements; Senator Myron Dorn; Carter Thiele, Lincoln Independent Business Association; Courtney Lyons, County Deputy Clerk; and Senator Jane Raybould

Yoakum called the meeting to order at 3:07 p.m. and announced the location of the Nebraska Open Meetings Act.

1) INTRODUCTIONS & WELCOME – Commissioner Christa Yoakum

Yoakum thanked everyone for attending. She noted this meeting would usually be only every other year, but Board members decided to offer a meeting this year due to two new Lincoln senators. She provided an overview of the agenda.

2) UPDATE ON COUNTY FINANCE – Dennis Meyer, Budget and Fiscal Officer

Meyer gave a presentation on County finance issues (Exhibit 1). Topics discussed included: property tax levies, property valuations, bonded debt, the gaming tax, and the inheritance tax.

Meyer noted the County's levy has dropped in recent years. Lancaster County is about 12.5 percent of levied property taxes. Valuations rose this past year. Meyer displayed a postcard that was sent to County residents regarding property tax hearings but noted Lancaster County did not have to take part in the hearings (Exhibit 2).

Meyer discussed the County's growth and how that should be factored into any caps. He discussed bonded debt and how it can be beneficial. He reviewed services the County provides at no cost to the State and said that should be considered if revenue caps are implemented.

Meyer reviewed the County's new gaming tax, which brings a revenue of about \$100,000 per month. Some of it is being used as a match for Federal infrastructure projects. He said Keno revenues have dropped slightly.

Meyer explained how the County uses the inheritance tax and that it results in about \$9 million per year. If the inheritance tax is repealed, that amount would need to be incorporated into other property taxes.

He explained the County's online financial transparency portal. He discussed budget issues and challenges, including increasing salaries and benefits, housing inmates outside the County, roads and bridge projects, and American Rescue Plan Act (ARPA) funding.

Meyer answered questions from senators. Senator Clements noted he will introduce a bill to phase out the inheritance tax over five years.

Conrad asked Meyer to discuss how the County was allocating increased funds due to increased property valuations and Meyer discussed infrastructure needs. Meyer stated the biggest County expenses are the County Engineer's budget, County Corrections, and the County Sheriff's Office. Commissioners noted how legislation has increased the County jail population. Flowerday said corrections and law enforcement pay has increased and construction costs have increased, which both affect the County budget.

Flowerday said the Board decreased its levy, which was a large portion of increased valuations.

3) COUNTY LEGISLATIVE PRIORITIES

A. Standing Priorities and Existing Legislation – Commissioner Christa Yoakum

Yoakum discussed County legislative priorities (see agenda packet), including construction of the East Beltway, securing a second water supply, the ability to create public building agencies, juvenile justice reform, protecting property and inheritance taxes, and long wait times for beds at the Lincoln Regional Center.

Senator Conrad gave an update on LB368, which would allocate \$2.1 million to the County for corrections reform focusing on community corrections programs. The bill is currently pending in the Judiciary Committee.

Vest left the meeting at 3:46 p.m.

B. Rent Restricted Housing – Commissioner Flowerday

Flowerday described the problem of equalization issues valuing rent-restricted housing (see agenda packet). He requested a legislative solution to ensure fair valuations while also ensuring continued expansion of affordable housing projects.

Vest returned at 3:49 p.m.

Board members answered questions from senators on the issue and how legislation would be drafted. Derbin stated the Supreme Court case could take up to a year to be decided. Meyer stated the effect on the County's budget would be minimal.

C. County Veterans Aid – Commissioner Amundson

Amundson summarized Board members' legislative priority of expanding those eligible for County Veterans Aid to include all active-duty service members, including those who served in the National Guard (see agenda packet).

Vest noted the issue was brought to the Board by the County Director of Veterans Affairs and provided additional background information. Flowerday said Senator Bostar planned to introduce the bill. Kohout gave additional context for the source of the funding, which comes from the County.

D. Rural Fire Department Radios – Commissioner Schulte

Schulte provided a summary of the proposed policy and the proposed grant program to upgrade rural fire department radios and equipment (see agenda packet). The Board funded a study which found that implementing a radio system that works across agencies would cost between \$3 million and \$9 million.

Senators and Board members discussed cost, and Schulte said the County estimates a cost of \$4 million for devices and up to \$9 million for hardware and equipment. The goal would be for new radios to be capable of communicating across all agencies, not just County agencies.

E. House Arrest for Work Release – Commissioner Vest

Vest described the legislative priority of alleviating crowding at the County jail and lowering administrative burden by transitioning work release inmates to house arrest (see agenda packet). The Board is working to get consensus among County officials. Yoakum further explained the benefits.

Bosn stated some offenses are not eligible for house arrest. Vest explained how the monitoring equipment works for those on house arrest.

4) SENATORS PRIORITIES

Each senator in attendance was given an opportunity to discuss legislative efforts for the upcoming session.

Raybould discussed affordable housing, tax credits, affordable childcare, the Earned Income Tax Credit, and parking.

Camdyn Kavan, Senator Dungan's office, discussed implementing a prenatal plus program with DHHS and a tuition reimbursement program for special education teachers.

Bosn discussed holding fentanyl dealers accountable, problem solving courts and reentry programming, and supporting the East Beltway.

Ballard discussed construction of the East Beltway, addressing Waverly's water issues, and workforce housing.

Dorn discussed supporting the East Beltway, funding for weather systems, and staffing for long term care facilities.

Clements discussed long term care facilities, evaluating unused American Rescue Plan Act (ARPA) funds, examining state revenue projections, agency budget requests, budget adjustments, and phasing out the inheritance tax.

Senators discussed oversight of ARPA funds spending and options for enforcing the spend down or transferring of funds.

Brandt discussed a bill on bridges, a bill to change purchasing provisions for county commissioners, and County Bridge Match Program updates.

5) QUESTIONS

Ballard asked for an update on the County broadband project, and Yoakum and Flowerday gave an update on its progress. Board members and senators discussed connectivity for different portions of the County.

6) ADJOURNMENT

Board members agreed to adjourn at 4:42 p.m.

Matt Hansen

Matt Hansen
Lancaster County Clerk

