

MCCOOK CITY COUNCIL

REGULAR MEETING

**Monday, August 30, 2021
6:00 PM - City Council Chambers**

**THE SPECIAL MEETING WILL START IMMEDIATELY
FOLLOWING THE CONCLUSION OF THE BUDGET HEARING**

Call to Order and Roll Call.

Open Meetings Act Announcement.

Items.

1. Announcements & Recognitions.
2. Public Hearings.
 - A. Public Hearing - Set Final Tax Request at a different amount than the prior year.
 1. Adjourn Public Hearing.
3. Regular Agenda.
 - A. Ordinance No. 2021-3019 providing for the adoption of the budget for FY 2021/2022.
 1. Chairperson asks Clerk to read Ordinance by title.
 2. Consider approval of Ordinance No. 2021-3019 upon its second reading.
 - B. Ordinance No. 2021-3020 providing for the adoption of the FY 2021/2022 Fiscal Year Employee Classification Pay Plan.
 1. Chairperson asks Clerk to read Ordinance by title.
 2. Consider approval of Ordinance No. 2021-3020 upon its second reading.
 - C. Approve increase of Restricted Funds Limit by an additional 1% for Unused Restricted Funds Authority.
 - D. Council Comments.

Adjournment.

**CITY MANAGER'S REPORT
SEPTEMBER 8, 2020 CITY COUNCIL MEETING**

ITEM: 2.A. Public Hearing - Set Final Tax Request at a different amount than the prior year

BACKGROUND:

Public Hearing - Set Final Tax Request at a different amount than the prior year

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization, unless the governing body passes by a majority vote a resolution or ordinance setting the tax request at a different amount. The resolution to set this amount will be considered after final approval of the budget and must be forwarded to the County Clerk by October 13. The levy generates a different amount as the assessed valuation changes from year to year. The County Assessor must certify assessed value on all taxable property by August 20. The levy amount is subject to change upon approval by the Council.

**FISCAL
IMPACT:** None.

APPROVALS:



Lea Ann Doak, City Clerk

August 25, 2021



Nathan A. Schneider, City Manager

August 25, 2021

EXHIBIT #1

PAGE - 1

City of McCook
IN
Red Willow County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 30th day of August 2021, at 6:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	\$ 23,524,634.00
2020-2021 Actual/Estimated Disbursements & Transfers	\$ 21,136,529.00
2021-2022 Proposed Budget of Disbursements & Transfers	\$ 42,922,834.00
2021-2022 Necessary Cash Reserve	\$ 59,053.00
2021-2022 Total Resources Available	\$ 42,981,887.00
Total 2021-2022 Personal & Real Property Tax Requirement	\$ 1,594,761.00
Unused Budget Authority Created For Next Year	\$ 705,419.61

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,594,761.00
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 30th day of August 2021, at 6:00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020	2021	Change
Operating Budget	34,516,234.00	42,922,834.00	24%
Property Tax Request	\$ 1,517,151.00	\$ 1,594,761.00	5%
Valuation	434,658,825	456,893,949	5%
Tax Rate	0.349044	0.349044	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.332058		

EXHIBIT #2

PAGE - 1

**CITY MANAGER'S REPORT
AUGUST 30, 2021 CITY COUNCIL MEETING**

ITEM: 3.A.

Approve Ordinance No. 2021-3019 providing for the adoption of the budget for FY 2021/2022 on its second reading.

BACKGROUND:

Ordinance No. 2021-3019 provides for the adoption of the budget for Fiscal Year 2021/2022 after discussion and consideration by the Council.

**FISCAL
IMPACT:** None.

APPROVALS:



Lea Ann Doak, City Clerk

August 25, 2021



Nathan A. Schneider, City Manager

August 25, 2021

ORDINANCE NO. 2021-3019

AN ORDINANCE TO ADOPT THE BUDGET STATEMENT TO BE TERMED THE ANNUAL APPROPRIATION BILL; TO APPROPRIATE SUMS FOR NECESSARY EXPENSES AND LIABILITIES; TO PROVIDE FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MCCOOK, NEBRASKA:

Section 1. That after complying with all procedures required by law, the budget presented and set forth in the budget statement is hereby approved as the Annual Appropriation Bill for the fiscal year beginning October 1, 2021, through September 30, 2022. All sums of money contained in the budget statement are hereby appropriated for the necessary expenses and liabilities of the City of McCook. A copy of the budget document shall be forwarded as provided by law to the Auditor of Public Accounts, State Capitol, Lincoln, Nebraska, and the County Clerk of Red Willow County, Nebraska, for use by the levying authority.

Section 2. This ordinance shall take effect and be in full force from and after its passage, approval, and publication or posting as required by law.

PASSED AND APPROVED THIS _____ day of _____, 2021.

-s- Michael D. Gonzales
Mayor

ATTEST:

-s- Lea Ann Doak
City Clerk

**CITY MANAGER'S REPORT
AUGUST 30, 2021 CITY COUNCIL MEETING**

ITEM: 3.B.

Approve Ordinance No. 2021-3020 providing for the adoption of the FY 2021/2022 Fiscal Year Employee Classification Pay Plan under suspension of the rule on its second reading.

BACKGROUND:

The attached ordinance provides for the adoption of the Employee Classification and Pay Plan for Fiscal Year 2021/2022.

After further review by staff a couple of corrections were made to tie Job Titles Job Descriptions with the Wage Study. The changes are highlighted on the attached sheets.

**FISCAL
IMPACT:** None.

APPROVALS:



Lea Ann Doak, City Clerk

August 25, 2021



Nathan A. Schneider, City Manager

August 25, 2021

**CITY OF MCCOOK
CLASSIFICATION AND PAY PLAN
FY 2021-2022**

<u>(PAY GRADE)</u>	<u>POSITION</u>	<u>HOURLY/MONTHLY RATE</u>	<u>12-MONTH ANNUAL RANGE</u>
(S1)	Pool Basket Help	6.750 6.750	
(S2T)	Temporary Seasonal - work less than 90-Days Part-Time Laborer Maintenance Man Part-Time Clerical	10.000 - 11.000	
(S4)	Pool Seasonal/Seasonal II Pool Manager Seasonal II Assistant Pool Manager Pool Guard	10.500 - 13.000 9.000 - 11.000 9.000 - 11.000	
(3P)	Permanent Part-Time (No annual range adjustment - employees eligible for annual COLA & merit) Part-Time Clerical Part-Time Transit Driver Senior Center Aide Part-Time Maintenance	10.500 - 15.500	
(100)	Public Transportation Driver	12.909 - 18.262	26,851 - 37,985
(105)	Full-Time Custodial/Maintenance	13.317 - 19.998	27,699 - 41,596
(110)	Assistant Cook	13.619 - 17.905	28,328 - 37,242
(115)	Clerk II (Public Transit Dispatcher)	14.498 - 19.944	30,156 - 41,484

<u>(PAY GRADE)</u>	<u>POSITION</u>	<u>HOURLY/MONTHLY RATE</u>	<u>12-MONTH ANNUAL RANGE</u>
(120)	Head Cook	14.670 - 21.828	30,514 - 45,402
(125)	Laborer I Equipment Operator I	15.013 - 21.328	31,227 - 44,362
(130)	Transfer Station Assistant	15.262 - 19.820	31,745 - 41,226
(135)	Circulation Librarian	15.554 - 20.464	32,352 - 42,565
(140)	Public Safety Office Assistant Office Assistant	15.430 - 20.776	32,094 - 43,214
(145)	Disposal Plant Operator I	16.084 - 22.087	33,455 - 45,941
(150)	Catalogue/Media Librarian	16.269 - 21.369	33,840 - 44,448
(155)	Administrative Assistant	15.975 - 21.627	33,228 - 44,984
(160)	Laborer II	16.563 - 21.848	34,451 - 45,444
(165)	Equipment Operator II	16.511 - 22.098	34,343 - 45,964
(170)	Refuse Collection Driver	16.542 - 22.047	34,407 - 45,858
(175)	Utility Service Technician I (Meters)	16.615 - 22.441	34,559 - 46,677
(180)	Juvenile Services Librarian	16.615 - 22.951	34,559 - 47,738
(185)	Disposal Plant Operator II	17.682 - 22.961	36,779 - 47,759
(190)	Assistant Mechanic	18.071 - 25.417	37,588 - 52,867
(195)	Chief Dispatcher	18.269 - 23.305	38,000 - 48,474

<u>(PAY GRADE)</u>	<u>POSITION</u>	<u>HOURLY/MONTHLY RATE</u>	<u>12-MONTH ANNUAL RANGE</u>
(200)	Equipment Operator III Tractor-Trailer Operator Financial Administrative Assistant E911 Office Coordinator	17.863 - 24.086	37,155 - 50,099
(205)	Utility Service Technician II	18.665 - 25.209	38,823 - 52,435
(210)	Cemetery Sexton	19.872 - 25.802	41,334 - 53,668
(215)	Disposal Plant Operator III Water Plant Operator I	19.279 - 25.834	40,100 - 53,735
(220)	Equipment Operator/Groundskeeper II - Parks Equipment Operator/Groundskeeper II - Street	19.268 - 26.228	40,077 - 54,554
(225)	Mechanic	19.050 - 26.634	39,624 - 55,399
(230)	Airport Maintenance Operator	23.000 - 29.586	47,840 - 61,539
(235)	Deputy City Clerk Human Resource Coordinator	19.955 - 30.618	41,506 - 64,031
(240)	Water Plant Operator II	22.244 - 29.880	46,268 - 62,150
(245)	Laborer Foreman	23.399 - 30.178	48,670 - 62,770
(250)	Building Inspector/Code Compliance Officer	24.377 - 32.105	50,704 - 66,779
(255)	Police Sergeant (42 hour) Sergeant/Patrol Supervisor	24.866 - 33.147	54,307 - 72,393

<u>(PAY GRADE)</u>	<u>POSITION</u>	<u>HOURLY/MONTHLY RATE</u>	<u>12-MONTH ANNUAL RANGE</u>
(260)	Library Director Senior Services Director Public Works Superintendent Solid Waste Superintendent Wastewater Superintendent Water Superintendent	27.539 - 35.738	57,281 - 74,335
(265)	City Clerk/Treasurer	30.213 - 43.125	62,843 - 89,700
(270)	Utilities Director	33.917 - 45.590	70,547 - 94,827
(275)	Public Works Director	34.749 - 47.702	72,278 - 99,220
(280)	Fire Chief Chief of Police	34.989 - 47.244	72,777 - 98,268

NOTE: 20 hour/week = 1,040 hour/year
30 hour/week = 1,560 hour/year
40 hour/week = 2,080 hour/year
42 hour/week = 2,184 hour/year
56 hour/week = 2,912 hour/year

Firefighter/Paramedic - Union Contract

Contract Year	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
10/1/2021 - 9/30/2022	\$ 16.306	\$ 16.985	\$ 17.470	\$ 18.086	\$ 18.734	\$ 19.371	\$ 20.053	\$ 20.751	\$ 21.476	\$ 22.223	\$ 23.002

The pay grid above is for firefighters/paramedics. Firefighters/paramedics/lieutenants will receive 15% more than the salaries shown on this grid. New employees hired as firefighters/EMT-1 will receive 7.5% less than the salaries shown on this grid. New employees hired as firefighters/EMT-B will receive 12.5% less than the salaries shown on this pay grid.

Firefighter/Paramedic (40 hour work week) - Union Contract

Contract Year	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11
10/1/2021 - 9/30/2022	\$ 22.825	\$ 23.780	\$ 24.455	\$ 25.319	\$ 26.228	\$ 27.119	\$ 28.075	\$ 29.051	\$ 30.063	\$ 31.115	\$ 32.203

The pay grid above is for firefighters/paramedics. New employees hired as firefighters/EMT-1 will receive 7.5% less than the salaries shown on this grid. New employees hired as firefighters/EMT-B will receive 12.5% less than the salaries shown on this pay grid.

Police Officers/Detectives/Dispatchers - Union Contract

Contract Year	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
10/1/2020 - 9/30/2021								
Police Officers	\$ 20.247	\$ 21.108	\$ 22.058	\$ 23.050	\$ 24.087	\$ 25.292	\$ 26.557	\$ 27.885
Detectives	\$ 23.011	\$ 23.931	\$ 24.888	\$ 25.884	\$ 26.919	\$ 27.996	\$ 29.256	\$ 30.645
Dispatchers	\$ 15.310	\$ 15.877	\$ 16.464	\$ 17.073	\$ 17.704	\$ 18.377	\$ 19.076	\$ 19.839

**CITY MANAGER'S REPORT
AUGUST 30, 2021 CITY COUNCIL MEETING**

ITEM: 3.C.

Approve increase of Restricted Funds Limit by an additional 1% for Unused Restricted Funds Authority.

BACKGROUND:

State law states no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable increases.

Restricted funds are defined as:

1. Property Tax (includes Real Estate and Personal Property)
2. Payments in Lieu of Property Tax
3. Local Option Sales Tax
4. Motor Vehicle Tax
5. State Aid (Pro-Rate Motor Vehicle, Homestead Exemption, Municipal Infrastructure Redevelopment Fund or MIRF, Highway Allocation and Incentive Payments, Motor Vehicle Fees, State Aid to Cities, Municipal Equalization Aid, and insurance premium tax)
6. Surplus Fees (Transfers of surpluses from any user fee, permit fee, or regulatory fee if the fee surplus is used to fund a service or function not directly related to the fee and the costs of the activity funded from the fee)
7. Prior Year Budgeted Capital Improvements Amount that was used as a lid exception, but was not spent or is not expected to be spent for capital improvements.

Allowable Increases:

- ✓ Base Limitation - All political subdivisions have the ability to increase their base of restricted funds by 2.5%.
- ✓ Allowable Growth - If a political subdivision had allowable growth due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property and any increase in valuation due to annexation and any personal property valuation over the prior year above the 2.5%, we can use the amount over the 2.5% to increase the base of restricted funds.
- ✓ Special Election - A governmental unit may exceed the applicable allowable growth percentage by an amount approved by a majority of legal voters on the issue at a special election called for such purpose.
- ✓ Additional 1% - An additional 1% is allowed if at least 75% of the governing body votes to approve the increase. There is no special hearing or notice required to consider the additional 1% increase.
- ✓ A vote for the increase has no effect on the tax dollars, just allows for future growth in restricted funds. For example, if it would become necessary to increase our levy to the maximum of \$.45 to maintain services, we may not be able to do so if we did not have any Unused Restricted Funds Authority available.

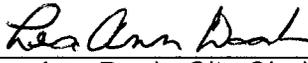
**CITY MANAGER'S REPORT
AUGUST 30, 2021 CITY COUNCIL MEETING
Page - 2**

Attachment #1 is a copy of form LC-3 Supporting Schedule which shows the preliminary Calculation of Restricted Funds and the Total Unused Restricted Funds Authority (page 10),

Attachment #2 is a copy of the instructions for completing this schedule, which is a part of the budget document as prepared for the State Auditor's Office.

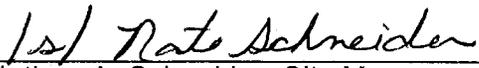
**FISCAL
IMPACT:** None.

APPROVALS:



Lea Ann Doak, City Clerk

August 25, 2021



Nathan A. Schneider, City Manager

August 25, 2021

ATTACHMENT

#1

City of McCook in Red Willow County

2021-2022 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,594,761.00
Motor Vehicle Pro-Rate	(2)	\$	4,000.00
In-Lieu of Tax Payments	(3)	\$	115,000.00
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))		\$	607,000.00
LESS: Amount Spent During 2020-2021	(4)	\$	607,000.00
LESS: Amount Expected to be Spent in Future Budget Years	(5)	\$	-
Amount to be included as Restricted Funds (<i>Cannot Be A Negative Number</i>)	(6)	\$	-
Motor Vehicle Tax	(7)	\$	170,000.00
Local Option Sales Tax	(8)	\$	2,700,000.00
Transfers of Surplus Fees	(9)	\$	955,000.00
Highway Allocation and Incentives	(10)	\$	966,000.00
Motor Vehicle Fee	(11)	\$	70,000.00
Municipal Equalization Fund	(12)	\$	569,000.00
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-

TOTAL RESTRICTED FUNDS (A)	(15a)	\$	7,143,761.00
-----------------------------------	-------	----	---------------------

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	640,000.00	(17)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)				
Agrees to Line (6).		\$	-	(18)
Allowable Capital Improvements	(19)	\$	640,000.00	
Bonded Indebtedness	(20)			
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)			
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	173,620.00	
Public Safety Communication Project (Statute 86-416)	(23)			
Benefits Paid Under the Firefighter Cancer Benefits Act	(23a)			
Payments to Retire Interest-Free Loans from the Department of Aeronautics (Public Airports Only)	(24)			
Judgments	(25)			
Refund of Property Taxes to Taxpayers	(26)			
Repairs to Infrastructure Damaged by a Natural Disaster	(27)			

TOTAL LID EXCEPTIONS (B)	(28)	\$	813,620.00
---------------------------------	------	----	-------------------

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)		\$	6,330,141.00
<i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i>			

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of McCook
IN
Red Willow County

LID COMPUTATION FORM FOR FISCAL YEAR 2021-2022

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

2020-2021 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 6,797,643.10
Option 1 - (Line 1)

OPTION 2

Only use if a vote was taken at a townhall meeting to exceed Lid for one year

Line (1) of Prior Year Lid Computation Form Option 2 - (A)

Allowable Percent Increase Less Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) %

Dollar Amount of Allowable Increase Excluding the vote taken Line (A) times Line (B) Option 2 - (B)

Calculated 2020-2021 Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) -

Option 2 - (Line 1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%) 2.50 %

(2)

2 ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5% - %

(3)

$\frac{2,806,103.00}{2021 \text{ Growth per Assessor}} \div \frac{434,658,825.00}{2020 \text{ Valuation}} = 0.65 \text{ Multiply times } 100 \text{ To get } \%$

3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %

(4)

$\frac{5}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{5}{\text{Total \# of Members in Governing Body at Meeting}} = 100.00 \text{ \%}$
Must be at least 75% (.75) of the Governing Body

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %

(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %

(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 237,917.51

(7)

Total Restricted Funds Authority = Line (1) + Line (7) 7,035,560.61

(8)

Less: Restricted Funds from Lid Supporting Schedule 6,330,141.00

(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 705,419.61

(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

ATTACHMENT

#2

Budget Form Instructions

10. Page 2-A

- Levy Setting Purposes
 - Used to break down the property tax request between levying funds.
 - This page assists the County Clerk in setting levies for individual funds of the subdivision.
- Documentation of Transfers
 - Indicate what fund the monies were transferred from, what fund they were transferred to, amount of the transfer, and the reason for the transfer.

11. Correspondence Information

E-Mail Addresses – The Auditor of Public Accounts communicates with political subdivisions by e-mail whenever possible. Please provide an e-mail address whenever available.

Board Chairperson – Include name of the Board Chairperson of the governing board. NOTE: If Budget Document is to be used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included for the Board Chairperson, notification will be mailed via the US Mail to the entity address.

Preparer – Include the name, phone number, and e-mail address of the individual who prepared the budget document.

Who To Contact with Questions – Please indicate whether questions regarding the Budget Document and/or Audit Waiver should be directed to the Board Chairperson, Preparer, or Other Contact.

Other Contact – If you would like to have someone other than the Board Chairperson or Preparer contacted with questions regarding the Budget Document and/or Audit Waiver complete the “Other Contact” area.

Changes in Contact Information – If there is a change in any of the Correspondence Information or you obtain a new e-mail address after submitting your budget form, please contact our office so we can maintain the most current information.

12. Lid Supporting Schedule

The budget limitations have been incorporated into State Statute Sections 13-518 through 13-522. The Lid Supporting Schedule is used to calculate restricted funds applicable to the lid limitation.

Restricted Funds

- As the limitation is on “budgeted” restricted funds, you need to compare the current budgeted amount to the prior year actual amount when budgeting these receipts on page 2.
- State Statute Section 13-518 defines restricted funds as:
 - Property Tax – Includes Real Estate and Personal Property
 - Payments In Lieu of Property Tax
 - Local Option Sales Tax
 - Motor Vehicle Tax
 - State Aid

Budget Form Instructions

- All governmental units - aid paid pursuant to section 60-3,202 (Pro-Rate Motor Vehicle) and 77-3523 (Homestead Exemption). *Note: Homestead Exemption should not be budgeted as a separate line item. It is included within Property Tax.*
 - Community Colleges - aid paid pursuant to section 90-517.
 - Educational Service Units - State aid appropriated under section 79-1241 (Aid for Core Services and Technology Infrastructure).
 - Local Public Health Departments - aid as distributed under section 71-1628.08 (County Public Health Aid).
 - Municipalities – aid paid pursuant to sections 39-2501 through 39-2520 (Highway Allocation and Incentive Payments), 60-3,190 (Motor Vehicle Fee), 77-27,139.04 (Municipal Equalization Aid), and insurance premium tax.
 - Counties - aid paid pursuant to sections 60-3,190 (Motor Vehicle Fee), 77-27,223 through 77-27,227 (License or Occupation Tax), 29-3933 (Indigent Defense Services), and insurance premium tax.
 - Surplus Fees
 - The transfer of a user fee, permit fee or regulatory fee which is used to fund a service or function not directly related to the earning of that fee. *Surplus Fees can be used for other functions without being transferred to another fund.*
 - Prior Year Budgeted Capital Improvements that was used as a lid exception on LID Supporting Schedule, but was not spent or is not expected to be spent for capital improvements.
- All amounts should agree to the amounts budgeted to be received on page 2.

Lid Exceptions

If budgeted to be paid for with restricted funds the following items are lid exceptions:

Capital Improvements – Must include listing of projects. Defined as follows:

- i. Acquisition of real property.
- ii. Improvements on real property.

Retirement of Bonded Debt

Retirement of bank loans and other financial instruments entered into before July 1, 1999, for *Fire Districts* only.

Retirement of interest-free loans from the Department of Aeronautics for *public airports* only.

Interlocal Agreement(s)/Joint Public Agency Agreement(s).

Repairs to infrastructure damaged by a natural disaster. The disaster must have been declared a disaster pursuant to the Emergency Management Act.

Judgments. Except judgments or orders from the Commission of Industrial Relations, and only to the extent that such judgment is not covered by liability insurance.

Property Tax Refunds