



City of O'Neill
2023-2024
Budget



**2023-2024
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM**

City of O'Neill
TO THE COUNTY BOARD AND COUNTY CLERK OF
Holt County

This budget is for the Period October 1, 2023 through September 30, 2024

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:

\$	723,160.00	Property Taxes for Non-Bond Purposes
\$	196,950.00	Principal and Interest on Bonds
\$	920,110.00	Total Personal and Real Property Tax Required

\$ 213,312,071
(Certification of Valuation(s) from County Assessor MUST be attached)

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2023
(As of the Beginning of the Budget Year)

Principal	\$	3,685,000.00
Interest	\$	491,759.00
Total Bonded Indebtedness	\$	4,176,759.00

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2022 through June 30, 2023?

YES NO

If YES, Please submit Interlocal Agreement Report by September 30th.

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2022 through June 30, 2023?

YES NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509
Telephone: (402) 471-2111 FAX: (402) 471-3301
Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2023

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

City of O'Neill in Holt County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2021 - 2022 (Column 1)	Actual/Estimated 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Net Cash Balance	\$ 6,717,432.00	\$ 5,302,593.00	\$ 2,950,382.11
2	Investments	\$ -		
3	County Treasurer's Balance	\$ 57,583.00	\$ 47,808.00	\$ 50,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			
5	Subtotal of Beginning Balances (Lines 1 thru 4)	\$ 6,775,015.00	\$ 5,350,401.00	\$ 3,000,382.11
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 808,145.00	\$ 806,179.00	\$ 911,000.00
7	Federal Receipts	\$ 316,720.00	\$ 7,000.00	\$ 1,976,376.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 1,867.00	\$ 1,881.00	\$ 1,825.00
9				
10	State Receipts: Highway Allocation and Incentives	\$ 485,223.00	\$ 523,121.00	\$ 549,181.00
11	State Receipts: Motor Vehicle Fee	\$ 35,670.00	\$ 35,600.00	\$ 35,000.00
12	State Receipts: State Aid	\$ -	\$ -	
13	State Receipts: Municipal Equalization Aid	\$ 304,005.00	\$ 298,000.00	\$ 315,572.00
14	State Receipts: Other	\$ 37,436.00	\$ 39,205.00	\$ 1,000.00
15	State Receipts: Property Tax Credit	\$ 45,261.00	\$ 45,000.00	
16	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	
17	Local Receipts: Motor Vehicle Tax	\$ 88,775.00	\$ 87,635.00	\$ 87,000.00
18	Local Receipts: Local Option Sales Tax	\$ 1,373,446.00	\$ 1,368,909.11	\$ 1,330,000.00
19	Local Receipts: In Lieu of Tax	\$ 61,719.00	\$ 63,248.00	\$ 70,000.00
20	Local Receipts: Other	\$ 6,810,755.00	\$ 5,202,138.00	\$ 5,570,688.00
21	Transfers In of Surplus Fees	\$ 150,000.00	\$ 150,000.00	\$ 30,000.00
22	Transfers In Other Than Surplus Fees	\$ 546,254.00	\$ 80,000.00	\$ 80,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)	\$ -		
24	Total Resources Available (Lines 5 thru 23)	\$ 17,840,291.00	\$ 14,058,317.11	\$ 13,958,024.11
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	\$ 12,489,890.00	\$ 11,057,935.00	\$ 12,757,887.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	\$ 5,350,401.00	\$ 3,000,382.11	\$ 1,200,137.11
27	Cash Reserve Percentage			14%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission at 1%		
		Total Property Tax Requirement		
		\$	\$	\$
		\$	\$	\$
		\$	\$	\$

City of O'Neill in Holt County

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 723,160.00
Bond Fund	\$ 196,950.00
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 920,110.00

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 1,200,137.11
Remaining Cash Reserve	\$ 1,200,137.11
Remaining Cash Reserve %	14%

Documentation of Transfers of Surplus Fees:
(Only complete if Transfers of Surplus Fees Were Budgeted)

Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____
 Solid Waste _____ Street _____
 Amount: \$ 30,000.00
 Operations _____

Transfer From: _____ Transfer To: _____
 Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____
 Amount: _____

Reason: _____

City of O'Neill in Holt County

Line No.	2023-2024 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 706,546.00	\$ -	\$ 12,000.00	\$ -	\$ -	\$ 80,000.00	\$ 798,546.00
3	Public Safety - Police and Fire	\$ 1,184,364.00	\$ -	\$ 398,410.00	\$ -	\$ -	\$ -	\$ 1,582,774.00
4	Public Safety - Other	\$ 196,750.00	\$ -	\$ 51,932.00	\$ -	\$ -	\$ -	\$ 248,682.00
5	Public Works - Streets	\$ 875,840.00	\$ 481,184.00	\$ 170,829.00	\$ 977,676.00	\$ -	\$ -	\$ 2,505,529.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 135,379.00	\$ -	\$ 35,000.00	\$ -	\$ -	\$ -	\$ 170,379.00
8	Culture and Recreation	\$ 518,497.00	\$ 16,000.00	\$ 80,500.00	\$ -	\$ -	\$ -	\$ 614,997.00
9	Community Development	\$ 12,028.00	\$ 246,206.00	\$ -	\$ 40,982.00	\$ -	\$ -	\$ 299,216.00
10	Miscellaneous	\$ 1,149,046.00	\$ -	\$ 6,252.00	\$ 246,330.00	\$ -	\$ -	\$ 1,401,628.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ 1,277,627.00	\$ -	\$ 81,304.00	\$ -	\$ -	\$ 30,000.00	\$ 1,388,931.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 585,484.00	\$ -	\$ 702,714.00	\$ -	\$ -	\$ -	\$ 1,288,198.00
19	Water	\$ 521,371.00	\$ 500,000.00	\$ 1,206,944.00	\$ 230,692.00	\$ -	\$ -	\$ 2,459,007.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds (page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	\$ 7,162,932.00	\$ 1,243,390.00	\$ 2,745,885.00	\$ 1,495,680.00	\$ -	\$ 110,000.00	\$ 12,757,887.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

City of O'Neill in Holt County

Line No.	2022-2023 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 631,485.00	\$ -	\$ 1,258.00	\$ -	\$ -	\$ 80,000.00	\$ 712,743.00
3	Public Safety - Police and Fire	\$ 1,004,965.00	\$ -	\$ 117,379.00	\$ -	\$ -	\$ -	\$ 1,122,344.00
4	Public Safety - Other	\$ 189,012.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 214,012.00
5	Public Works - Streets	\$ 697,486.00	\$ 1,734,832.00	\$ 123,790.00	\$ 165,238.00	\$ -	\$ -	\$ 2,721,346.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 119,063.00	\$ -	\$ 28,400.00	\$ -	\$ -	\$ -	\$ 147,463.00
8	Culture and Recreation	\$ 465,367.00	\$ -	\$ 57,659.00	\$ -	\$ -	\$ -	\$ 523,026.00
9	Community Development	\$ 750.00	\$ 147,507.00	\$ -	\$ 35,399.00	\$ -	\$ -	\$ 183,656.00
10	Miscellaneous	\$ 1,228,307.00	\$ -	\$ 494,474.00	\$ 244,631.00	\$ -	\$ -	\$ 1,967,412.00
11	Business-Type Activities:							
12	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Nursing Home	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Hospital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Electric Utility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	Solid Waste	\$ 1,125,744.00	\$ -	\$ 79,768.00	\$ -	\$ -	\$ 150,000.00	\$ 1,355,512.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 469,580.00	\$ 154,954.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 724,534.00
19	Water	\$ 351,815.00	\$ -	\$ 843,890.00	\$ 190,182.00	\$ -	\$ -	\$ 1,385,887.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 6,283,574.00	\$ 2,037,293.00	\$ 1,871,618.00	\$ 635,450.00	\$ -	\$ 230,000.00	\$ 11,057,935.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

City of O'Neill in Holt County

Line No.	2021-2022 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	\$ 547,446.00	\$ -	\$ 6,861.00	\$ -	\$ -	\$ 546,254.00	\$ 1,100,561.00
3	Public Safety - Police and Fire	\$ 844,306.00	\$ -	\$ 166,004.00	\$ -	\$ -	\$ -	\$ 1,010,310.00
4	Public Safety - Other	\$ 120,149.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 145,149.00
5	Public Works - Streets	\$ 516,454.00	\$ 3,292,849.00	\$ 892,049.00	\$ 202,132.00	\$ -	\$ -	\$ 4,903,484.00
6	Public Works - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Public Health and Social Services	\$ 111,763.00	\$ -	\$ 30,612.00	\$ -	\$ -	\$ -	\$ 142,375.00
8	Culture and Recreation	\$ 490,759.00	\$ 3,908.00	\$ 65,269.00	\$ -	\$ -	\$ -	\$ 559,936.00
9	Community Development	\$ 84,601.00	\$ -	\$ -	\$ 35,563.00	\$ -	\$ -	\$ 120,164.00
10	Miscellaneous	\$ 288,497.00	\$ -	\$ -	\$ 243,627.00	\$ -	\$ -	\$ 532,124.00
11	Business-Type Activities:							
12	Airport							\$ -
13	Nursing Home							\$ -
14	Hospital							\$ -
15	Electric Utility							\$ -
16	Solid Waste	\$ 1,020,849.00	\$ -	\$ 42,300.00	\$ 79,357.00	\$ -	\$ 150,000.00	\$ 1,292,506.00
17	Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Wastewater	\$ 547,622.00	\$ 568,905.00	\$ -	\$ -	\$ -	\$ -	\$ 1,116,527.00
19	Water	\$ 291,337.00	\$ 1,157,833.00	\$ -	\$ 117,584.00	\$ -	\$ -	\$ 1,566,754.00
20	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Proprietary Function Funds							\$ -
22	Total Disbursements & Transfers (Ln 2 thru 21)	\$ 4,863,783.00	\$ 5,023,495.00	\$ 1,228,095.00	\$ 678,263.00	\$ -	\$ 696,254.00	\$ 12,489,890.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

2023-2024 SUMMARY OF PROPRIETARY FUNCTION FUNDS

NOTE: COMPLETE THIS PAGE ONLY IF A SEPARATE PROPRIETARY FUNCTION FUND BUDGET IS FILED WITH THE CLERK OF THE MUNICIPALITY.

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

Funds (List)	Beginning Balance	Total Budget of Receipts	Total Budget of Disbursements	Cash Reserve
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
				\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -
	(Forward to Page 2, Line 4)	(Forward to Page 2, Line 23)	(Forward to Page 3, Line 21)	

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME City of O'Neill
 ADDRESS 401 E. Fremont St
 CITY & ZIP CODE O'Neill, 68763
 TELEPHONE 402-336-3640
 WEBSITE www.cityofoneillnebraska.com

BOARD CHAIRPERSON CLERK/TREASURER/SUPERINTENDENT/OTHER

NAME	<u>Scott Menish</u>	PREPARER	<u>See Accountants' Compilation Report</u>
TITLE /FIRM NAME	<u>Mayor</u>		<u>Dana F. Cole & Company, LLP</u>
TELEPHONE	<u>402-336-3640</u>		<u>402-336-2030</u>
EMAIL ADDRESS	<u>ssidak@cityofoneill.com</u>		<u>olson@danacole.com</u>

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

Board Chairperson

Clerk / Treasurer / Superintendent / Other

Preparer

City of O'Neill in Holt County

2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	920,110.00
Motor Vehicle Pro-Rate	(2)	\$	1,825.00
In-Lieu of Tax Payments	(3)	\$	70,000.00
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))		\$	223,432.00
LESS: Amount Spent During 2022-2023	(4)	\$	223,432.00
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)	\$	87,000.00
Local Option Sales Tax	(8)	\$	1,330,000.00
Transfers of Surplus Fees	(9)	\$	30,000.00
Highway Allocation and Incentives	(10)	\$	549,181.00
Motor Vehicle Fee	(11)	\$	35,000.00
Municipal Equalization Fund	(12)	\$	315,572.00
Insurance Premium Tax	(13)	\$	-
Nameplate Capacity Tax	(14)	\$	-

TOTAL RESTRICTED FUNDS (A)	(15a)	\$	3,338,688.00
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	201,000.00
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>)	(17)		
Agrees to Line (6).	(18)	\$	-
Allowable Capital Improvements	(19)	\$	201,000.00
Bonded Indebtedness	(20)	\$	428,333.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(21)		
Interlocal Agreements/Joint Public Agency Agreements	(22)	\$	917,850.00
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)	\$	1,547,183.00
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<p>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28</i></p>	\$	1,791,505.00
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.

City of O'Neill

IN

Holt County

LID COMPUTATION FORM FOR FISCAL YEAR 2023-2024

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 1,874,729.44
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)) %
Option 2 - (B)

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

Calculated Prior Year 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)

$\frac{2,676,414.00}{2023 \text{ Value Attributable to Growth per Assessor}} \div \frac{197,717,919.00}{2022 \text{ Valuation}} = \frac{1.35}{\text{Multiply times 100 To get \%}}$ %

3 ADDITIONAL ONE PERCENT COUNCIL/BOARD APPROVED INCREASE 1.00 %
(4)

$\frac{6}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{6}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least 75\% (.75) of the Governing Body}}$ %

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) 65,615.53
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 1,940,344.97
(8)

Less: Restricted Funds from Lid Supporting Schedule 1,791,505.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 148,839.97
(10)

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

City of O'Neill in Holt County

2023-2024 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted	
Street Improvements (from CI Fund - sales tax)	\$	201,000.00

Total - Must agree to Line 17 on Lid Support Page 8

\$	201,000.00
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Municipality Levy Limit Form

City of O'Neill in Holt County

Municipality Levy

Personal and Real Property Tax Request	(1)		920,110.00
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	196,950.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	<u>0.00</u>	
Total Levy Exemptions	(7)		<u>196,950.00</u>
Tax Request Subject to Levy Limit	(8)		723,160.00
Valuation	(9)		<u>213,312,071</u>
Municipality Levy Subject to Levy Authority	(10)		0.339015
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.046718
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		<u>0.000000</u>
Total Levy for Compliance Purposes	(17)		<u><u>0.385733</u></u> (A)

Levy Authority

Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		<u><u>0.450000</u></u> (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). **If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted.** Please refer to the statutes to ensure all requirements are met.

City of O'Neill in Holt County

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 893,729.81
(Total Personal and Real Property Tax Required from prior year budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{1,819,384.00}{2023 \text{ Real Growth Value per Assessor}} \div \frac{188,850,013.00}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{0.96} \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.96 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 26,454.40

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 920,184.21

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 920,110.00
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023

City of O'Neill

Holt County

SUBDIVISION NAME			COUNTY
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
City of O'Neill and Holt County Rural Fire Board	9-17-1993 to present	Fire and Ambulance Emergency Services	\$ 248,168.00
Boyd County Municipalities & Holt County Municipalities	2-27-1998 to present	911 Emergency Communications Dispatch System	\$ 179,050.00
City of O'Neill and Holt County	8-20-2001 to present	Joint Law Enforcements Jurisdiction within an area of two miles outside municipal limits	\$ 465,219.00
City of O'Neill & Holt County Economic Development	7-13-2009 to present	Economic Development Services	\$ 25,413.00
Total Amount used as Lid Exemption			<u>\$ 917,850.00</u>

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2022 THROUGH JUNE 30, 2023**

City of O'Neill

Holt County

SUBDIVISION NAME

COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

City of O'Neill Leasing Corporation

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2023

{certification required on or before August 20th of each year}

To: O'NEILL VILLAGE

TAXABLE VALUE LOCATED IN THE COUNTY OF HOLT COUNTY

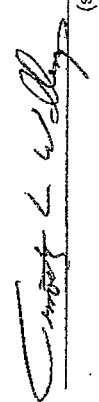
Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
O'NEILL GEN	City	\$2,676,414	\$213,312,071	\$1,819,384	\$188,850,013	0.96340%
O'NEILL BOND FUND	City	\$2,676,414	\$213,312,071	\$1,819,384	\$188,850,013	0.96340%
O'NEILL STREET	City	\$2,676,414	\$213,312,071	\$1,819,384	\$188,850,013	0.96340%

* Value attributable to growth is determined pursuant to Neb. Rev. Stat. § 13-518 which includes real and personal property and annexation, if applicable.

a) Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

b) Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Real Growth Value divided by the political subdivision's total real property valuation from the prior year.

I Timothy L Wallinger, Holt County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509 and § 13-518.



(signature of county assessor)

08/17/2023
(date)

CC: County Clerk, Holt County County

CC: County Clerk where district is headquartered, if different county, Holt County County

Note to Political Subdivisions: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

City of O'Neill Tax Request and Levy Summary 23-24

	(Proposed)	(Actual)		
General levy	This year	Last year	Increase (\$)	Increase (%)
Total valuation	213,312,071	197,717,919	15,594,152	7.887%
General Fund taxes - max 50 Cents	1,066,560	988,590	77,971	7.887%
Less airport allocation	(99,655)	(96,285)	3,370	3.500%
Available to city for general purpose	966,905	892,305	74,601	8.360%
Actual proposed	723,160	693,750	29,410	4.239%
Difference - under limit allowed	243,745	198,555		
Total all funds	This year	Last year	Increase (\$)	Increase (%)
Tax request				
City	723,160	693,750	29,410	4.239%
Airport share	99,655	96,285	3,370	3.500%
Bond	196,950	199,980	(3,030)	-1.515%
Airport bond				
Total \$	1,019,765	990,015	29,750	3.01%
Levy				
City	0.33902	0.35088	(0.01186)	-3.4%
Airport	0.04672	0.04870	(0.00198)	-4.1%
Bond	0.09233	0.10114	(0.00881)	-8.7%
Airport Bond				
TOTAL CITY & AIRPORT LEVY	0.38573	0.39958	(0.013844)	-3.5%
Total General and Bond	0.43134	0.45202	(0.02068)	-4.6%
	%	\$		
Levy decrease of %	-3.5%			
Total dollar increase	3.01%			
This is limit without a joint public hearing				

CITY OF O'NEILL

BUDGET 2023-2024

<i>GENERAL</i>	1
<i>ADMINISTRATION</i>	2-4
<i>POLICE</i>	5-8
<i>FIRE</i>	9-10
<i>AMBULANCE</i>	11-12
<i>CEMETERY</i>	13-14
<i>PARK</i>	15-17
<i>LIBRARY</i>	18-20
<i>COMMUNITY CENTER</i>	21-22
<i>STREET</i>	23-26
<i>COMMUNITY IMPROVEMENT</i>	27
<i>DEBT SERVICE</i>	28-29
<i>WATER</i>	30-33
<i>SEWER</i>	34-37
<i>SOLID WASTE</i>	38-40
<i>TIF</i>	41
<i>LB 840</i>	42
<i>COMMUNITY DEVELOPMENT BLOCK GRANT</i>	43
<i>ARPA</i>	44

**CITY OF O'NEILL
GENERAL BUDGET**

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
Administration	383,295	387,361	418,683	434,657
Ambulance	145,149	214,012	188,933	248,682
Police	862,192	909,720	1,013,479	1,193,331
Fire Maintenance	148,118	212,624	258,740	389,443
Cemetery	142,375	147,463	160,032	170,379
Library	259,270	241,866	291,134	299,828
Park	300,666	281,160	342,819	315,169
Community Center	43,548	61,614	75,479	79,426
Transfer to Street	80,000	80,000	80,000	80,000
Library Donation expenses		-	10,000	-
Interlocal Agreement-Holt Co.	25,413	25,413	25,500	25,413
Interlocal Agreement-E911	102,051	158,355	158,355	179,050
TOTALS	2,492,077	2,719,588	3,023,153	3,415,378
Necessary Cash Reserve			1,032,202	574,875
TOTAL REQUIREMENTS			4,055,355	3,990,253
REVENUES				
Fund Balance -beg cash balances	1,473,588	1,574,006	1,616,915	1,437,331
08 Municipal Equalization	304,005	298,000	299,240	315,572
09 In-Lieu-of-Taxes-NPPD	47,791	49,097	55,000	55,000
10 NPPD Lease	622,422	639,497	600,000	630,000
16 Motor Vehicle Prorate	1,443	1,515	1,200	1,400
18 Homestead Allocation	28,988	30,651	XXXXX	xxx
05 Motor Vehicle Tax	88,775	87,635	85,000	87,000
21 Source Gas	12,566	13,422	13,000	13,000
22 Three River Telco Cable	14,376	16,865	11,000	15,000
23 Licenses & Permits	19,314	18,384	17,000	17,500
24 Ambulance	199,528	216,278	165,000	190,000
25 Police Fees	2,315	2,465	2,000	2,200
27 Library State Aid	-	1,496	1,000	1,000
28 Rural Fire Dept	1,000	1,000	1,000	1,000
29 Interest	3,475	9,997	5,000	6,500
31 Sale of Lots	7,400	6,600	7,500	7,500
32 Library Revenue	4,175	4,673	6,000	5,000
33 Pool Tickets & Park Revenue	26,406	26,985	24,500	26,000
57 Miscellaneous	23,462	12,700		
70 Donations	3,825	1,100		
56 Grants-Parks/Police	-	7,000		
77 City Sales Tax	409,822	395,462	390,000	390,000
78 State Sales Tax	2,386	2,419		
17 Property Taxes	615,542	617,633	675,000	704,250
19 Property Tax Credit	35,049	35,000	XXXXX	
79 Occupation Tax	57,664	63,724	55,000	60,000
24 Community Center Rent/Fees	24,520	23,315	25,000	25,000
99 Debt Proceeds	36,246		-	
TOTAL REVENUES	4,066,083	4,156,919	4,055,355	3,990,253
Less Expenditures	2,492,077	2,719,588		
Balance	1,574,006	1,437,331		

CITY OF O'NEILL

ADMINISTRATION BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	178,514	194,824	202,414	212,081
120 Council Salaries	36,000	36,000	36,000	36,000
130 Employee Insurance	45,611	48,295	51,629	54,457
140 Payroll Taxes	16,145	17,366	18,239	18,978
160 Employee Retirement	4,743	4,892	6,072	6,362
210 Professional Fees	25,436	15,844	25,200	23,400
255 Insurance	10,041	16,828	17,361	20,486
260 Utilities & Telephone	5,514	4,304	4,880	4,880
265 Dues, Licenses, Permits	7,370	7,715	7,385	7,735
285 Building Maintenance	15,222	5,268	7,220	6,220
290 Miscellaneous	4,003	3,273	5,150	5,150
295 Election Expense	-	414	750	750
320 Supplies & Publishing	17,783	20,250	16,525	18,300
530 Capital Expenditures	1,872	-	3,500	3,500
700 Christmas Lights	-	-	1,000	1,000
730 School District 7	4,383	4,030	4,600	4,600
770 Donations	10,558	8,058	10,558	10,558
780 Sales tax	-	-	-	-
840 Recodification	100	-	200	200
				-
TOTAL	383,295	387,361	418,683	434,657

CITY OF O'NEILL

ADMINISTRATION BUDGET

Budget year

110	Salaries		212,081
	City Clerk/Treasurer		
	Present salary 35.19 X 80 X 26	73,195	
	COL adjustment 1.06 X 80 X 26	2,205	
	Evaluation adjustment .45 X 80 X 26	936	
		76,336	
	Deputy Clerk/Treasurer		
	Present salary 31.39 X 80 X 26	65,291	
	COL adjustment .94 X 80 X 26	1,955	
	Evaluation adjustment .45 X 80 X 26	936	
		68,182	
	Account Clerk II		
	Present salary 18.88 X 80 X 26	39,270	
	COL adjustment .57 X 80 X 26	1,186	
	Evaluation adjustment .45 X 80 X 26	936	
		41,392	
	Account Clerk I - Part time		
	Present salary 19.92 X 48 X 26	24,860	
	COL adjustment .60 X 48 X 26	749	
	Evaluation adjustment .45 X 48 X 26	562	
		26,171	
120	Council Salaries		36,000
	Mayor		
	\$600/mo X 12	7,200	
	Council members		
	\$300/mo X 12 X 8	28,800	
130	Employee Insurance		54,457
	1 Family health 2,095.15 X 12	25,142	
	2 Employee health 2,291.98 X 12	27,504	
	4 Employee life 28.45 X 12	341	
	2 Employee dental 49.72 X 12	597	
	1 Family dental 72.75 X 12	873	
140	Payroll Taxes		18,978
	.0765 X 248,081	18,978	
160	Employee Retirement		6,362
	.03 X 212,081	6,362	
210	Professional Fees		23,400
	Legal fees 60 hours X 210	10,000	
	Annual audit	4,100	
	Budget work	4,100	
	Website fees	1,600	
	Legal retainer 300 X 12	3,600	
255	Insurance		20,486
	Liability, Fire, Casualty & Worker's Comp as per agent of record		
	General Fund	16,745	
	Workman's Comp	2,273	
	Blanket & Pension Bond	1,468	

CITY OF O'NEILL

ADMINISTRATION BUDGET

260	Utilities and Telephone		4,880
	Electricity for C Hall & Sirens	2,400	
	Alarm system	270	
	Telephone for C Hall & Sirens	1,700	
	Cellular phone	510	
265	Dues, Licenses, Permits & Fees		7,735
	League of Nebraska Municipalities	7,600	
	Clerk's Association	35	
	Misc. other dues	100	
285	Building Maintenance		6,220
	Cleaning service 185 X 12	2,220	
	Maintenance	4,000	
290	Miscellaneous & Contingent		5,150
	Awards, plaques, commemoratives	1,500	
	Traveling & schools	3,200	
	Miscellaneous	200	
	Filing fees	250	
295	Election Expense		750
	Cost of county fee & balloting for general election	750	
320	Supplies and Publishing		18,300
	Computer repairs/back up tapes/updates	5,000	
	Maintenance agreement copier	3,500	
	Postage	300	
	Legal publishing	3,500	
	Office supplies	6,000	
	Uniforms		
530	Capital Expenditures		3,500
	Office equipment	3,500	
700	Christmas Lights		1,000
	New decorations/maintenance	1,000	
730	School District 7		4,600
	Transfer of Tobacco & Liquor license fees to school as required by State law	4,600	
770	Donations		10,558
	Annual contributions to Chamber of Commerce for promotions	2,500	
	Fireworks	2,500	
	CNEDD	5,558	
840	Recodification		200
	Cost of printing & codification of annual supplements & corrections to the Municipal Code Book	200	

CITY OF O'NEILL

POLICE BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	489,879	597,762	636,598	702,507
130 Employee Insurance	138,421	130,236	145,641	166,336
140 Payroll Taxes	36,965	40,500	48,700	53,742
160 Employee Retirement	14,184	15,669	17,991	20,661
210 Professional Fees	3,687	7,118	7,750	7,750
255 Insurance	24,397	37,067	37,919	44,745
260 Utilities & Telephone	6,189	6,427	6,100	12,900
275 Dog Fees	2,880	1,120	3,840	3,000
280 Radio Maintenance	275	99	1,200	750
285 Building Maintenance	6,931	7,125	7,030	2,230
290 Miscellaneous	7,943	4,131	13,800	13,800
310 Uniforms & Upkeep	4,396	1,290	5,500	6,500
320 Supplies & Publishing	11,148	12,914	12,400	13,900
325 Investigative Expenses	2,895	2,752	3,500	3,500
330 Parts & Repairs	6,847	6,512	8,500	8,500
340 Gas & Oil	17,514	13,334	21,500	20,000
530 Capital Expenditures	84,907	25,664	31,010	108,010
570 Public Safety	2,734	-	4,500	4,500
TOTAL	862,192	909,720	1,013,479	1,193,331

CITY OF O'NEILL

POLICE BUDGET

Budget year

110 Salaries		702,507
Police Chief		
Present salary 42.52 X 80 X 26	88,442	
COL adjustment 1.28 X 80 X 26	2,662	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	92,331	
Sergeant		
Present salary 36.29 X 80 X 26	75,483	
COL adjustment 1.09 X 80 X 26	2,267	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	78,977	
Investigator		
Present salary 31.32 X 80 X 26	65,146	
COL adjustment .94 X 80 X 26	1,955	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	68,328	
1 Patrol		
Present salary 31.05 X 80 X 26	64,584	
COL adjustment .93 X 80 X 26	1,934	
Evaluation adjustment .35 X 80 X 26	728	
Uniform allotment .14 X 80 X 26	291	
	67,537	
1 Patrol		
Present salary 29.72 X 80 X 26	61,818	
COL adjustment .89 X 80 X 26	1,851	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	64,896	
1 Patrol		
Present salary 29.52 X 80 X 26	61,402	
COL adjustment .89 X 80 X 26	1,851	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	64,480	
1 Patrol		
Present salary 26.49 X 80 X 26	55,099	
COL adjustment .79 X 80 X 26	1,643	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	57,969	

CITY OF O'NEILL

POLICE BUDGET

1 Patrol		
Present salary	25.54 X 80 X 26	53,123
COL adjustment	.77 X 80 X 26	1,602
Evaluation adjustment	.45 X 80 X 26	936
Uniform allotment	.14 X 80 X 26	291
		55,952
Clerical		
Present salary	23.28 X 80 X 26	48,422
COL adjustment	.80 X 80 X 26	1,664
Evaluation adjustment	.45 X 80 X 26	936
		51,022
Clerical		
Present salary	19.72 X 80 X 26	41,018
COL adjustment	.59 X 80 X 26	1,227
Evaluation adjustment	.45 X 80 X 26	936
		43,181
5 Certifications 1.50 X 80 X 26		
Additional Hours	31.47 X 600	18,882
Overtime	47.21 X 250	11,803
Holidays	31.47 X 700	22,029
Reserves	20.00 X 100 hours	2,000
		57,834
130 Employee Insurance		166,336
2 Family health	5,004.31 X 12	60,052
3 Employee + Spouse health	7,102.77 X 12	85,233
2 Employee health	1,400.93 X 12	16,811
8 Employee life	60.53 X 12	726
3 Employee dental	74.58 X 12	895
3 Family dental	218.25 X 12	2,619
140 Payroll Taxes		53,742
	.0765 X 702,507	53,742
160 Employee Retirement		20,661
	.03 X 688,704	20,661
210 Professional Fees		7,750
Legal fees	35 hours X 210	7,350
Annual audit		400
255 Insurance		44,745
Casualty & Liability as per agent		
of record		19,022
Worker's Comp		25,723
260 Utilities		12,900
Electric		6,200
Phone		2,600
Heat		3,300
Cell phone		800

CITY OF O'NEILL

POLICE BUDGET

275 Dog Fees		3,000
Expenses for taking care of dogs	3,000	
280 Maintenance		750
Radio & in-car camera repairs	750	
285 Building Maintenance		2,230
Cleaning 40.00 per week	2,080	
Maintenance	150	
290 Miscellaneous & Contingent		13,800
Mileage, training & seminars	7,000	
Miscellaneous expense	5,000	
Public relations	1,000	
Hepatitis B vaccine	200	
Matron hours/Translator	600	
310 Uniforms		6,500
Uniforms	3,500	
Bullet proof vest	3,000	
320 Supplies & Publishing		13,900
Office supplies	3,500	
General supplies	2,500	
Publishing	500	
Computer repair & update	2,400	
Copier maintenance/lease	2,000	
Ammo	2,000	
Postage	1,000	
325 Investigative Expenses		3,500
Investigation/equipment	3,500	
330 Parts & Repairs		8,500
Repairs on police cars	8,500	
340 Gas & Oil		20,000
Gas	20,000	
530 Capital Expenditures		108,010
2022 Lease payment	14,000	
In-car cameras	14,000	
New building remodel	65,000	
Interviewing equipment	3,000	
In car computers	9,000	
Taser replacement	3,010	
570 Public Safety		4,500
Siren and maintenance	4,500	

CITY OF O'NEILL

FIRE BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	4,800	6,000	6,000	6,000
140 Payroll Taxes	367	459	459	459
210 Professional Fees	126	400	1,575	1,450
255 Insurance	12,049	20,409	22,851	26,964
260 Utilities	8,162	7,817	7,870	7,870
270 Training	3,178	2,253	4,000	5,000
280 Radio Maintenance	2,094	7,300	3,000	4,000
285 Building Maintenance	3,857	17,933	25,200	15,200
290 Miscellaneous	1,098	707	100	100
320 Supplies & Publishing	5,125	3,291	6,000	6,000
330 Parts & Repairs	19,298	800	18,000	18,000
340 Gas & Oil	6,867	3,540	6,500	7,500
350 Lights & Wiring	-	-	700	500
530 Capital Expenditures	81,097	91,715	106,485	290,400
760 Sinking Fund-New Truck		50,000	50,000	-
TOTAL	148,118	212,624	258,740	389,443

Budget year

110 Salaries				6,000
Payment to Chief 500 X 12			6,000	
140 Payroll Taxes				459
.0765 X 6,000			459	
210 Professional Fees				1,450
Legal fees 5 hours X 210			1,050	
Annual audit			400	
255 Insurance				26,964
Fire, Casualty & Liability as per agent of record			15,820	
Worker's Comp			9,051	
Life Insurance			2,093	
260 Utilities				7,870
Telephone			2,100	
Alarm system			270	
Electricity			2,500	
Heat			3,000	

CITY OF O'NEILL

FIRE BUDGET

270 Training		5,000
Fire school, miscellaneous training & materials	5,000	
280 Radio Maintenance & Communication Equipment		4,000
Routine maintenance to all radios and pagers including batteries	4,000	
285 Building Maintenance		15,200
Cleaning 100 X 12	1,200	
Building maintenance	14,000	
290 Miscellaneous & Contingent		100
Allowance for unanticipated expense	100	
320 Supplies and Publishing		6,000
Small tools, chemicals, medical	2,500	
Publishing/postage	400	
Cleaning supplies	3,100	
330 Parts, Repairs & Tires		18,000
Parts for vehicles and equip	2,000	
Repairs on SCBA & equip	1,000	
Recertifications	3,000	
Major repairs vehicles	10,000	
Tires	900	
Contract on air compressor	600	
Siren repair	500	
340 Gas & Oil		7,500
Gas and oil all vehicles	7,500	
350 Lights and Wiring		500
Wiring that needs done	500	
530 Capital Expenditures		290,400
Bunker gear	9,000	
Boots	1,400	
Air Cylinders/Packs	30,000	
Ladder Truck	250,000	
760 Sinking Fund		-

CITY OF O'NEILL

AMBULANCE BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	70,650	87,765	71,781	91,781
140 Payroll Taxes	5,393	6,705	5,491	7,021
210 Professional Fees	1,282	673	820	820
255 Insurance	2,612	8,212	8,059	9,509
260 Utilities	1,460	1,540	1,700	1,600
270 Training	3,601	8,957	8,000	9,000
280 Radio Maintenance	487	289	500	1,000
290 Miscellaneous	414	-	1,000	1,000
320 Supplies & Publishing	9,571	15,723	19,000	19,319
330 Parts, Repairs, & Tires	1,273	2,445	5,200	5,200
340 Gas & Oil	5,879	8,250	7,000	8,500
530 Capital Expenditures	25,000	25,000	25,000	51,932
710 Contractual Payment	17,527	48,453	35,382	42,000
TOTAL	145,149	214,012	188,933	248,682

CITY OF O'NEILL

AMBULANCE BUDGET

Budget year

110 Salaries		91,781
Salaries 85,000	85,000	
Billing clerk 3.26 X 80 X 26	6,781	
140 Payroll Taxes		7,021
.0765 X 91,781	7,021	
210 Professional Fees		820
Legal fees 2 hours X 210	420	
Annual audit	400	
255 Insurance		9,509
Casualty & Liability as per agent of record	8,907	
Worker's Comp	602	
260 Utilities		1,600
Cellular phone	1,600	
270 Training		9,000
EMT training course, books, films & other training materials	9,000	
280 Radio Maintenance		1,000
	1,000	
290 Miscellaneous & Contingent		1,000
Allowance for unanticipated expense	1,000	
320 Supplies and Publishing		19,319
Medical supplies, publishing, linens, oxygen tanks & small tools	14,000	
Hepatitis B / Medicine	1,000	
Software	3,519	
Postage	800	
330 Parts, Repairs & Tires		5,200
Parts and maintenance	1,500	
Repairs	2,500	
Tires	1,200	
340 Gas & Oil		8,500
Gas and oil all vehicles	8,500	
530 Capital Expenditures		51,932
Stair Chair	9,432	
Defib/Monitor	12,500	
Ambulance	30,000	
710 Contractual Payment to Rural		42,000
	42,000	

CITY OF O'NEILL

CEMETERY BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	63,228	70,098	75,742	78,892
130 Employee Insurance	12,459	13,351	14,240	15,164
140 Payroll Taxes	4,789	5,408	5,794	6,035
160 Employee Retirement	1,563	1,543	1,624	897
255 Insurance	4,402	8,220	9,772	11,531
260 Utilities	3,119	3,457	3,650	3,650
290 Miscellaneous	3,481	4,373	4,300	4,300
320 Supplies & Publishing	7,128	5,113	6,910	6,910
330 Parts & Repairs	2,855	2,500	2,500	3,000
340 Gas & Oil	8,739	5,000	5,000	5,000
530 Capital Expenditures	30,612	28,400	30,500	35,000
TOTAL	142,375	147,463	160,032	170,379

CITY OF O'NEILL
CEMETERY BUDGET

Budget year		
110 Salaries		78,892
Cemetery Supervisor		
Salary 27.47 X 80 X 13	28,569	
COL adjustment .82 X 80 X 13	853	
Evaluation adjustment .45 X 80 X 13	468	
	29,890	
Cemetery worker		
Present Salary 18.25 X 40 hrs X 35 wks	25,550	
COL adjustment .55 X 40 X 35	770	
Evaluation adjustment .45 X 40 X 35	630	
	26,950	
1 worker 13 wks X 40 hrs X 14.00	7,280	
1 worker 13 wks X 40 hrs X 13.75	7,150	
1 worker 13 wks X 40 hrs X 13.00	6,760	
	21,190	
Overtime 43.11 X 20 hours	862	
130 Employee Insurance		15,164
1 Family health 2,441.48 X 6	14,649	
1 Employee life 4.01 X 6	24	
1 Employee life 6.75 X 8	54	
1 Family dental 72.75 X 6	437	
140 Payroll Taxes		6,035
.0765 X 78,892	6,035	
160 Employee Retirement		897
.03 X 29,890	897	
255 Insurance		11,531
Liability, Fire, Casualty as per agent of record	5,609	
Worker's comp	5,922	
260 Utilities		3,650
Electricity	1,000	
Heat	1,500	
Cellular phone/Internet	1,150	
290 Miscellaneous & Contingent		4,300
Directory update/repair	2,300	
Allowance for unanticipated expenses	2,000	
320 Supplies & Publishing		6,910
Uniforms	150	
Hose & small tools	300	
Herbicide	3,500	
Legal publication	160	
Black dirt	1,000	
Postage	300	
Other supplies	1,500	
330 Parts & Repairs		3,000
Parts & repairs to mowers & trimmers	3,000	
340 Gas & Oil		5,000
Gas & oil for trimmers & mowers	5,000	
530 Equipment Purchase/Capital Expenditures		35,000
Grasshopper mower (half)	10,000	
New Cemetery Design Fees and Work	25,000	

CITY OF O'NEILL

PARK BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	100,081	123,336	153,115	138,231
130 Employee Insurance	12,415	13,862	14,186	15,110
140 Payroll Taxes	7,597	10,028	11,713	10,575
160 Employee Retirement	842	866	857	897
210 Professional Fees	653	649	1,120	1,120
255 Insurance	12,550	15,913	18,928	22,336
260 Utilities	25,793	12,070	19,500	19,500
290 Miscellaneous	1,791	1,437	2,750	2,750
390 Facility Maintenance	98,376	80,385	87,150	76,650
530 Capital Expenditures	28,230	14,742	15,500	10,000
540 Park Improvements	3,908	-	10,000	10,000
550 Forestry Board	5,958	5,868	6,000	6,000
780 Sales Tax	2,472	2,004	2,000	2,000
TOTAL	300,666	281,160	342,819	315,169

CITY OF O'NEILL

PARK BUDGET

Budget year

110	Salaries	138,231
	Park Supervisor	
	Present salary 27.47 X 80 X 13	28,569
	COL adjustment .82 X 80 X 13	853
	Evaluation adjustment .45 X 80 X 13	468
		29,890
	Park Employees	
	Ballfield Supervisor X 13 wks X 40 hrs X 15.00	7,800
	3 worker X 13 wks X 40 hrs X 13.00	6,760
		14,560
	Overtime 43.11 X 100 hrs	4,311
	Pool Employees	
	In-charge 2,080 hrs X 4.12	8,570
	Manager 600 hrs X 16.25	9,750
	Ass't Manager 600 hrs X 15.25	9,150
	1 fourth year guard X 425 hrs X 13.00	5,525
	3 third year guards X 425 hrs X 12.75	16,256
	5 second year guards X 425 hrs X 12.50	26,563
	2 cashiers X 250 hrs X 12.00	6,000
	5 substitutes X 125 hrs X 12.25	7,656
		89,470
130	Employee Insurance	15,110
	1 Family health 2,441.48 X 6	14,649
	1 Employee life 4.01 X 6	24
	1 Family dental 72.75 X 6	437
140	Payroll Taxes	10,575
	.0765 X 138,231	10,575
160	Employee Retirement	897
	.03 X 29,890	897
210	Professional Fees	1,120
	Legal publications	300
	Legal services 2 hours X 210	420
	Audit	400

CITY OF O'NEILL

PARK BUDGET

255 Insurance		
Liability, Fire, Casualty as per agent of record	12,794	22,336
Worker's Comp	8,036	
Liability insurance for riding arena	1,506	
260 Utilities		19,500
Heat	6,300	
Phone	700	
Electricity	12,500	
290 Miscellaneous & Contingent		2,750
Unanticipated expenses	2,750	
390 Facility Maintenance		76,650
Uniforms	150	
Pool maintenance	19,500	
Concrete	2,000	
Fertilizer & seed	7,000	
Gas, diesel & oil	3,500	
Park maintenance	20,000	
Herbicide	5,000	
Red dirt	6,500	
Postage	500	
Equipment repairs	2,000	
Irrigation systems and repairs	3,000	
Wiring	1,500	
Pool concrete/block replacement	2,500	
Pond	2,000	
Certifications	1,500	
530 Equipment Purchase		10,000
Grasshopper mower (half)	10,000	
540 Park Improvement		10,000
Pool emergency fund	10,000	
550 Forestry Board		6,000
Improvements for parks/city	6,000	
780 Sales Tax		2,000
	2,000	

CITY OF O'NEILL

LIBRARY BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	114,981	109,308	120,399	119,249
130 Employee Insurance	61,238	44,001	59,228	53,090
140 Payroll Taxes	8,616	8,255	9,211	9,123
160 Employee Retirement	3,602	2,467	3,608	3,574
210 Professional Fees	400	400	820	820
255 Insurance	2,575	7,099	7,646	9,022
260 Utilities	9,760	9,942	10,200	10,200
285 Building Maintenance	9,379	6,569	11,600	10,600
290 Miscellaneous	300	-	850	850
300 Periodicals	1,386	2,011	1,800	1,800
320 Supplies & Postage	9,994	8,897	10,600	11,000
510 State aid expenses				
530 Capital Expenditures	37,039	42,917	55,172	70,500
TOTAL	259,270	241,866	291,134	299,828

CITY OF O'NEILL

LIBRARY BUDGET

Budget year

110	Salaries		119,249
	Library Director		
	Present salary 27.18 X 80 hrs X 26	56,534	
	COL adjustment .82 X 80 X 26	1,706	
	Evaluation adjustment		
		58,240	
	Children's Librarian		
	Present salary 15.00 X 80 hrs X 26	31,200	
	COL adjustment .45 X 80 X 26	936	
	Evaluation adjustment .45 X 80 hrs X 26	936	
		33,072	
	Perm PT Assistant		
	Present salary 12.75 X 40 hrs X 26	13,260	
	COL adjustment .38 X 40 X 26	395	
	Evaluation adjustment .25 X 40 hrs X 26	260	
		13,915	
	Perm PT Assistant		
	Present salary 12.75 X 40 hrs X 26	13,260	
	COL adjustment .38 X 40 X 26	395	
	Evaluation adjustment .25 X 40 hrs X 26	260	
		13,915	
	Overtime 21.33 X 5 hours	107	
130	Employee Insurance		53,090
	1 Family health 2,382.42 X 12	28,589	
	1 Employee + Spouse health 1,953.00 X 12	23,436	
	2 Employee life 16.04 X 12	192	
	1 Family dental 72.75 X 12	873	
140	Payroll Taxes		9,123
	.0765 X 119,249	9,123	
160	Employee Retirement		3,574
	.03 X 119,142	3,574	
210	Professional Fees		820
	Legal fees 2 hrs X 210	420	
	Audit	400	

CITY OF O'NEILL

LIBRARY BUDGET

255 Insurance		9,022
Liability, Fire, Casualty as per agent of record	8,649	
Worker's Comp	373	
260 Utilities		10,200
Heat	4,100	
Electricity	3,200	
Internet	1,800	
Telephone	1,100	
285 Building Maintenance		10,600
Cleaning 300 X 12	3,600	
Building maintenance	4,000	
Computer maintenance	3,000	
290 Miscellaneous & Contingent		850
Other	400	
Education	400	
Inter-Library Loans	50	
300 Periodicals		1,800
Subscriptions	1,800	
320 Supplies & Publishing		11,000
Postage	500	
Office and general supplies	7,200	
Legal publishing	100	
Programming/Community Enrichment	3,200	
530 Capital Improvements		70,500
Books	36,000	
Sidewalk repair on west side of building	14,000	
Computer software & copier lease	4,600	
Digital Newspaper (pd for with grant)	10,000	
Databases	5,900	

CITY OF O'NEILL

COMMUNITY CENTER

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	14,177	15,936	16,548	17,446
140 Payroll Taxes	1,051	1,188	1,266	1,336
160 Employee Retirement	425	478	496	523
210 Professional Fees	575	400	820	820
255 Insurance	1,099	5,417	6,399	7,551
260 Utilities & Telephone	12,529	11,914	13,650	13,650
285 Building Maintenance	3,254	19,383	20,200	23,000
290 Miscellaneous	40	-	150	150
320 Supplies & Publishing	5,409	5,640	7,450	6,450
530 Capital Expenditures	4,989	1,258	8,500	8,500
TOTAL	43,548	61,614	75,479	79,426

CITY OF O'NEILL
COMMUNITY CENTER

Budget year

110 Salaries		17,446
Coordinator - Part time		
Present salary 19.92 X 32 X 26	16,573	
COL adjustment .60 X 32 X 26	499	
Evaluation adjustment .45 X 32 X 26	374	
	17,446	
140 Payroll Taxes		1,336
.0765 X 17,446	1,336	
160 Employee Retirement		523
.03 X 17,446	523	
210 Professional Fees		820
Legal fees 2 hours X 210	420	
Annual audit	400	
255 Insurance		7,551
Liability, Fire, Casualty as per agent of record and	7,551	
260 Utilities and Telephone		13,650
Electric	7,500	
Heat	5,500	
Telephone	650	
285 Building Maintenance		23,000
Cleaning service 700 X 12	8,400	
Paint touch ups	1,000	
Maintenance	13,000	
Extermination Services	600	
290 Miscellaneous & Contingent		150
Unanticipated expenses	150	
320 Supplies and Publishing		6,450
Postage	400	
Legal publishing	50	
Building supplies	4,000	
Rugs	2,000	
530 Capital Expenditures		8,500
Table/chair - new/replacement	2,500	
Hallways/rooms repaint	6,000	

CITY OF O'NEILL

STREET BUDGET

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	180,729	234,728	236,774	248,686
130 Employee Insurance	90,194	91,385	96,675	103,061
140 Payroll Taxes	13,431	17,466	18,113	19,024
160 Employee Retirement	5,554	6,706	6,756	7,077
210 Professional Fees	10,833	16,209	81,800	81,800
255 Insurance	27,740	34,016	39,781	46,942
260 Utilities	63,814	62,692	67,750	76,550
290 Miscellaneous	15,777	61,810	63,900	63,900
320 Supplies & Publishing	55,149	97,033	111,300	120,300
330 Parts & Repairs	27,335	29,100	40,000	45,000
340 Gas & Oil	25,898	34,551	31,500	39,500
510 Surfacing/Storm Sewer	3,218,753	1,634,182	1,746,782	366,184
530 Capital Expenditures	815,038	123,790	142,510	170,829
540 Street/Sidewalk Projects	74,096	100,650	95,650	115,000
Debt Service - Principal	120,000	120,000	120,000	115,000
610 Debt Service - Interest	35,094	36,658	36,658	36,276
630 22 Highway Allo Bonds	9,499	8,580	6,665	826,400
631 Bond Issue Costs	37,539			
710 Contractual Payment	77,011	-	12,000	12,000
790 Snow removal		11,790	8,000	12,000
TOTAL	4,903,484	2,721,346	2,962,614	2,505,529
Necessary Cash Reserve			25,632	18,738
TOTAL REQUIREMENTS	4,903,484	2,721,346	2,988,246	2,524,267
REVENUES				
Fund Balance	651,266	(322,282)	67,227	(1,307,440)
13 Incentive Payment	4,000	4,000	4,000	4,000
58 Paving Assessment	2,001	6,314	7,000	10,000
57 Miscellaneous	720	601		
FEMA		-	1,976,376	1,976,376
11 Highway Allocation	481,223	519,121	507,762	545,181
06 Motor Vehicle Fees	35,670	35,600	35,000	35,000
15 County Road Levy	8,731	9,020	7,900	8,700
29 Interest	1,320	518	1,100	700
77 City Sales Tax	143,322	128,788	140,000	130,000
Debt Proceeds	2,545,000	791,000		1,000,000
Transfer from General	546,254	80,000	80,000	80,000
Transfer from Solid waste	150,000	150,000	150,000	30,000
17 Property Taxes	11,695	11,226	11,881	11,750
TOTAL REVENUES	4,581,202	1,413,906	2,988,246	2,524,267
Less Expenditures	4,903,484	2,721,346	2,988,246	2,524,267
Balance	(322,282)	(1,307,440)	-	-

CITY OF O'NEILL

STREET BUDGET

Budget year		
110 Salaries		248,686
Street Supervisor		
Present salary 29.94 X 80 X 26	62,275	
COL adjustment .90 X 80 X 26	1,872	
Evaluation adjustment .45 X 80 X 26	936	
	65,083	
Street Operator III		
Present salary 22.20 X 80 X 26	46,176	
COL adjustment .67 X 80 X 26	1,394	
Evaluation adjustment .25 X 80 X 26	520	
	48,090	
Street Operator II		
Present salary 23.93 X 80 X 26	49,774	
COL adjustment .72 X 80 X 26	1,498	
Evaluation adjustment .45 X 80 X 26	936	
	52,208	
Street Operator I		
Present salary 25.20 X 80 X 26	52,416	
COL adjustment .76 X 80 X 26	1,581	
Evaluation adjustment .45 X 80 X 26	936	
	54,933	
Street Operator		
Present salary 21.80 X 40 hrs X 17 weeks	14,824	
COL adjustment .65 X 40 X 17	442	
Evaluation adjustment .45 X 40 X 17	306	
	15,572	
Overtime 36.57 X 350 hours	12,800	
130 Employee Insurance		103,061
2 Family health 3,499.04 X 12	41,988	
2 Employee + Spouse health 4,843.29 X 12	58,119	
1 Employee life 6.75 X 4	27	
4 Employee life 32.08 X 12	385	
1 Employee dental 24.86 X 12	298	
1 Employee/Spouse dental 41.53 X 12	498	
2 Family dental 145.50 X 12	1,746	
140 Payroll Taxes		19,024
.0765 X 248,686	19,024	
160 Employee Retirement		7,077
.03 X 235,886	7,077	
210 Professional Fees		81,800
Legal fees 5 hours X 210	1,050	
Audit	750	
Mapping services	20,000	
Engineering	60,000	

CITY OF O'NEILL

STREET BUDGET

255 Insurance		46,942
Liability, Fire, Casualty		
as per agent of record	21,303	
Worker's Comp	25,639	
260 Utilities		76,550
Electricity & street lighting	70,000	
Heat	6,000	
Telephone	-	
Cellular phone	550	
290 Miscellaneous & Contingent		63,900
Schooling & travel	3,700	
Street light repair	4,000	
Building maintenance	46,000	
Unanticipated expense	9,500	
Freight	100	
Radio repair	600	
320 Supplies & Publishing		120,300
Washed gravel	17,000	
Saturock	10,000	
Replacement concrete	27,000	
Sealant	4,000	
Lumber	1,000	
Salt	4,000	
Signs, traffic & streets	13,500	
Paint	10,000	
Fencing	500	
Shop tools	4,000	
Uniforms	4,000	
Publishing	500	
Mosquito & weed chemicals	14,000	
Cleaning supply	1,000	
Computer maintenance contract/licensing	2,100	
Culverts	2,500	
Office supplies	600	
Postage	600	
Other supplies	4,000	
330 Parts & Repairs		45,000
Repairs	25,000	
Parts & maintenance	8,000	
Blades & chains	3,500	
Tires	8,500	
340 Gas & Oil		39,500
Gas/Diesel	38,000	
Oil	1,500	

CITY OF O'NEILL

STREET BUDGET

510 Surfacing/Storm Sewer		366,184
Adams to Williams on 8th (block paving)	312,390	
John to Adams on 9th Street (block paving)	170,000	
Purchase lot/shop	85,000	
Drainage Ditch by Sale Barn	20,000	
Drainage ditch along 7th St from S. Fitch Blvd to river	20,000	
Less amounts budgeted in Commun Impr Fund	(241,206)	
530 Capital Expenditures		170,829
Dump Truck payment	30,000	
Street Sweeper payment	57,955	
Motorgrader payment	40,874	
Payloader payment	42,000	
540 Street/Sidewalk Projects		115,000
Hynes and Country Club Lane Intersection	85,000	
Repair center of street on Fairway	30,000	
		826,400
610 Bond Anticipation Note Interest	26,400	
Bond Anticipation Note Prin Due May 24	800,000	
710 Contractual Payment		12,000
Contract with State of Nebraska	12,000	
790 Snow Removal		12,000
For hiring others to aid in snow removal	12,000	

CITY OF O'NEILL

COMMUNITY IMPROVEMENT FUND

25% of City Sales Tax

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
530 Capital Expenditures				
CC Loan Fees		750	750	750
CC Loan Principal	30,000	30,000	30,000	35,000
CC Loan Interest	5,563	5,399	5,398	5,232
Miscellaneous Park Projects		8,688	27,000	
Miscellaneous Street Projects		138,819	138,819	241,206
Housing Study				5,000
Nuisance clean up				6,000
	-		-	-
Transfers	466,254			
	501,817	183,656	201,967	293,188
Necessary Cash Reserve			-	-
TOTAL	501,817	183,656	201,967	293,188

TOTAL REQUIREMENTS

REVENUES

Fund Balance	361,840	67,565	11,467	92,188
77 City Sales Tax	205,123	206,790	180,000	200,000
29 Interest on Investments	157	1,489	500	1,000
Community Foundation/Donations			10,000	
Other	2,262			
Bond Proceeds	-	-	-	
TOTAL REVENUES	569,382	275,844	201,967	293,188
Less Expenditures	501,817	183,656	201,967	293,188
Balance	67,565	92,188	-	-

CITY OF O'NEILL
GENERAL OBLIGATION DEBT SERVICE FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
210 Professional Fees	565	500	750	500
610 Bond Principal	230,000	235,000	235,000	240,000
620 Bond Interest	13,062	9,631	9,631	5,830
Future bonds - appropriated	-		-	
TOTAL	243,627	245,131	245,381	246,330
Necessary Cash Reserve			409,537	361,609
TOTAL REQUIREMENTS	243,627	245,131	654,918	607,939
REVENUES				
Fund Balance	458,079	428,975	440,493	395,514
09 In-lieu-of Tax-NPPD	13,928	14,151	15,000	15,000
16 MV Pro Rate	424	366	425	425
58 Special Assessments	-			
29 Interest	603	2,775	1,000	2,000
18 Homestead Exemption	8,448	7,058		
17 Property Taxes	180,908	177,320	198,000	195,000
20 Property Tax Credit	10,212	10,000		
Proceeds of refunding bonds	-		-	
TOTAL REVENUES	672,602	640,645	654,918	607,939
Less Requirements	243,627	245,131	654,918	607,939
Balance	428,975	395,514	-	-

**CITY OF O'NEILL
GENERAL OBLIGATION DEBT SERVICE FUND**

Budget year

210 Professional Fees

Fees to Fremont National Bank

610 Bond Principal

Principal 2016 10th Street bond issues

620 Bond Interest

Interest on the refunded 2014 various bond issues

Interest on the 2016 10th Street bond issues

Future Maturities

Year ending Sept 30.

	2016 Bond Issue	
	Principal	Interest
2020	115,000	18,812
2021	230,000	16,167
2022	230,000	13,062
2023	235,000	9,631
2024	240,000	5,830
2025	220,000	1,925

CITY OF O'NEILL

WATER FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	95,652	117,928	126,735	136,391
130 Employee Insurance	21,744	23,647	25,117	26,107
140 Payroll Taxes	7,171	8,759	9,695	10,434
160 Employee Retirement	212	20	3,670	3,953
210 Professional Fees	16,752	5,160	90,950	90,950
255 Insurance	15,152	22,909	25,693	30,318
260 Utilities	52,839	58,454	42,700	59,200
290 Miscellaneous	12,737	10,277	12,700	12,700
320 Supplies & Publishing	25,952	27,254	26,818	28,318
330 Parts & Repairs	4,795	4,141	3,500	4,000
340 Gas & Oil	6,886	5,603	6,300	7,000
355 Chemicals	4,115	5,736	4,000	6,000
360 Line Maintenance	8,757	1,411	10,000	10,000
370 Meters	13,568	33,525	40,000	40,000
390 Facility Maintenance	5,005	26,991	56,000	56,000
530 Capital Expenditures	1,157,833	843,890	1,272,500	1,206,944
700 Loan Principal	70,974	146,257	173,113	210,381
760 Water Tower Loan/Reserve			100,000	-
Loan interest	46,610	43,925	44,471	20,311
Reserve for future capital outlays			750,000	500,000
780 Sales tax			-	-
TOTAL	1,566,754	1,385,887	2,823,962	2,459,007
Necessary Cash Reserve			52,613	46,252
TOTAL REQUIREMENTS			2,876,575	2,505,259
REVENUES				
Fund Balance	2,511,776	1,867,740	2,011,575	1,519,759
57 Miscellaneous	7,781	8,026	6,000	7,500
78 Sales Tax NET		8,185		
47 Service Billings	797,930	887,351	750,000	850,000
55 Service & Sales	11,567	8,977	11,000	10,000
29 Interest	2,878	21,972	3,000	18,000
Transfers from General				
Water Tower Bond Proceeds				
Grants				
58 Assessments				
77 City Sales Tax	102,562	103,395	95,000	100,000
TOTAL REVENUES	3,434,494	2,905,646	2,876,575	2,505,259
Less Expenditures	-	1,385,887	2,876,575	2,505,259
Balance	1,867,740	1,519,759	-	-

CITY OF O'NEILL

WATER FUND

Budget year

110 Salaries		136,391
	-	
Water/Sewer Supervisor		
Present salary 27.44 X 80 X 13	28,538	
COL adjustment .82 X 80 X 13	853	
Evaluation adjustment .45 X 80 X 13	468	
	29,859	
Water Operator I		
Present salary 23.65 X 80 X 26	49,192	
COL adjustment .71 X 80 X 26	1,479	
Evaluation adjustment .35 X 80 X 26	728	
	51,399	
Water Operator I		
Present salary 21.78 X 80 X 26	45,302	
COL adjustment .65 X 80 X 26	1,352	
Evaluation adjustment .35 X 80 X 26	728	
	47,382	
3 Certifications 1.50 X 80 X 26	3,120	
Overtime 35.62 X 130 hours	4,631	
130 Employee Insurance		26,107
1 Employee + Children health 1,601.96 X 12	19,224	
1 Employee health 496.91 X 12	5,963	
1 Employee life 4.01 X 6	24	
1 Employee life 6.75 X 12	81	
1 Family dental 36.38 X 6	218	
2 Employee dental 49.72 X 12	597	
140 Payroll Taxes		10,434
.0765 X 136,391	10,434	
160 Employee Retirement		3,953
.03 X 131,760	3,953	

CITY OF O'NEILL

WATER FUND

210 Professional Fees		90,950
Legal fees 10 hours X 210	1,600	
Annual audit	3,000	
Engineering	73,000	
IWorQ System	3,850	
Miscellaneous	4,000	
State Health Laboratories	5,500	
255 Insurance		30,318
Liability, Fire, Casualty	17,291	
Worker's Comp	13,027	
260 Utilities		59,200
Electricity	56,000	
Propane	1,500	
Telephone	700	
Cellular phone	1,000	
290 Miscellaneous & Contingent		12,700
Dues : League & Rural Water	3,000	
Training and schooling	6,600	
Badger maintenance	1,000	
Unanticipated expenses	1,500	
Digger's hotline	600	
320 Supplies & Publishing		28,318
Postage	4,000	
Postage meter rental	350	
Publishing	1,000	
Computer expense	3,000	
Computer maintenance agreement	4,668	
Billing expense	4,000	
Office supplies	600	
Miscellaneous supplies	7,000	
Gloves, boots, and coveralls	1,500	
Uniforms	2,200	
330 Parts & Repairs		4,000
Parts/repairs vehicle and equipment	2,750	
Tires and repair	1,250	
340 Gas & Oil		7,000
Gas	6,700	
Oil	300	

CITY OF O'NEILL

WATER FUND

355 Chemicals		6,000
Fluoride & Chlorine	6,000	
360 Line Maintenance		10,000
Valves, curb stops and miscellaneous	10,000	
370 Meters		40,000
Radio read meters and backflow parts	40,000	
390 Facility Maintenance		56,000
General maintenance	48,000	
Service well	8,000	
530 Capital Expenditures		1,206,944
Phase 1B Jefferson to 10th on Everett (4"to 8")	694,230	
Vac truck/sewer jet	42,714	
Phase 1C 1st to 7th on Fremont (4"to8")	470,000	
610 Bond Principal		
700 Utility Deposit Transfer - Credit Card		300
	300	
760 Water Tower Loan Account		230,692
Water tower loan payment	230,692	
10% Loan reserve requirement		
780 Sales Tax		-

CITY OF O'NEILL

SEWER FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget	
EXPENDITURES					
110 Salaries	146,572	169,374	188,790	197,623	
130 Employee Insurance	32,187	34,088	35,182	42,907	
140 Payroll Taxes	10,985	12,716	14,442	15,118	
160 Employee Retirement	1,482	1,419	5,198	5,419	
210 Professional Fees	26,147	15,282	35,450	35,450	
255 Insurance	27,221	33,005	38,977	45,992	
260 Utilities	59,684	60,655	58,300	65,000	
290 Miscellaneous	5,275	6,066	14,100	14,100	
320 Supplies & Publishing	52,873	56,835	76,725	76,725	
330 Parts & Repairs	11,359	6,145	12,400	12,400	
340 Gas & Oil	2,485	4,290	6,750	6,750	
355 Lab Supplies	5,433	6,218	7,000	8,000	
360 Line Maintenance	1,898	19,997	20,000	20,000	
390 Facility Maintenance	164,021	154,954	265,000	265,000	
530 Capital Expenditures(net of ARPA)	568,905	100,000	100,000	437,714	
760 Equipment Replacement Fund			-	-	
780 Sales tax NET		43,490	40,000	40,000	
610 Bond Principal - to Debt Service			-	-	
TOTAL	1,116,527	724,534	918,314	1,288,198	
Necessary Cash Reserve			346,005	197,852	
TOTAL REQUIREMENTS	1,116,527	724,534	1,264,319	1,486,050	
REVENUES					
Fund Balance	370,578	82,751	127,261	293,242	
57 Miscellaneous	2,376	322			
72 Transfer from General					
78 Sales Tax		49,380			
47 Service Billings	723,345	778,942	700,000	750,000	
55 Service & Sales	130	94	750	250	
Debt Service			340,558	340,558	This is SRF mo.
29 Interest	287	2,892	750	2,000	
58 Assessments					
60 Grants/ ARPA SEE ARPA FUND					
77 City Sales Tax	102,562	103,395	95,000	100,000	
TOTAL REVENUES	1,199,278	1,017,776	1,264,319	1,486,050	
Less Expenditures	1,116,527	724,534	1,264,319	1,486,050	
Balance	82,751	293,242	-	-	

CITY OF O'NEILL

SEWER FUND

Budget year

110 Salaries		197,623
Water/Sewer Supervisor		
Present salary 27.44 X 80 X 13	28,538	
COL adjustment .82 X 80 X 13	853	
Evaluation adjustment .45 X 80 X 13	468	
	29,859	
Lab Technician		
Present salary 24.66 X 80 X 26	51,293	
COL adjustment .74 X 80 X 26	1,539	
Evaluation adjustment .45 X 80 X 26	936	
	53,768	
Maintenance Operator		
Present salary 22.99 X 80 X 26	47,819	
COL adjustment .69 X 80 X 26	1,435	
Evaluation adjustment .45 X 80 X 26	936	
	50,190	
Maintenance Operator		
Present salary 19.48 X 80 X 26	40,518	
COL adjustment .58 X 80 X 26	1,206	
Evaluation adjustment .45 X 80 X 26	936	
	42,660	
3 Certifications 2.00 X 80 X 26	4,160	
Seasonal Worker 18 wks X 40 hrs X 16.25	11,700	
Overtime 35.24 X 150 hours	5,286	
130 Employee Insurance		42,907
1 Family health 2,420.39 X 12	29,045	
2 Employee health 993.83 X 12	11,926	
3 Employee life 21.52 X 12	258	
1 Employee life 4.01 X 6	24	
1 Family dental 36.37 X 6	218	
1 Family dental 72.75 X 12	873	
1 Employee dental 24.86 X 12	298	
1 Employee dental 22.11 X 12	265	
140 Payroll Taxes		15,118
.0765 X 197,623	15,118	
160 Employee Retirement		5,419
.03 X 180,637	5,419	

CITY OF O'NEILL

SEWER FUND

210 Professional Fees		35,450
Legal fees hours 10 X 210	2,100	
Annual audit	3,000	
Engineering	20,000	
IWorQ System	3,850	
Sewer camera	500	
Testing laboratories	6,000	
255 Insurance		45,992
Liability, Fire, Casualty	37,343	
Worker's Comp	8,649	
260 Utilities		65,000
Electricity	60,000	
Propane	3,200	
Telephone	800	
Cellular phone	1,000	
290 Miscellaneous & Contingent		14,100
Dues League of Municipalities	3,750	
Training & schooling	6,000	
Freight	300	
Unanticipated expenses	3,500	
Digger's hotline	550	
320 Supplies & Publishing		76,725
Computer maintenance/ licensing	5,625	
Billing & supplies	2,500	
Publishing	750	
Office and general supplies	5,000	
Yard/tools/parts	2,500	
Postage meter rental	350	
Postage	4,500	
Boots/gloves/safety gear	2,500	
Uniforms	3,000	
Treatment chemicals	50,000	
330 Parts & Repairs		12,400
Parts	4,000	
Vehicle and equipment	7,500	
Tires and repair	800	
Radio repair	100	
340 Gas & Oil		6,750
Gas/Diesel	6,500	
Oil	250	
355 Laboratory Supplies and Equipment		8,000
Lab supplies and equipment	8,000	
360 Line Maintenance		20,000
Manholes & line improvements	20,000	
390 Facility Maintenance		265,000
Maintenance/repairs	150,000	
Sludge hauling	115,000	

CITY OF O'NEILL

SEWER FUND

530 Capital Expenditures		437,714
Sewer Jet lease	42,714	
Lining/manhole projects	240,000	
Sewer system case study	110,000	
Exterior safety lights for plant	10,000	
Refurbish North lift station	35,000	
610 Bond		-
780 Sales Tax		40,000
	40,000	

CITY OF O'NEILL

SOLID WASTE FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
110 Salaries	259,935	297,989	315,503	328,975
130 Employee Insurance	133,283	150,214	151,531	173,908
140 Payroll Taxes	19,058	22,016	24,136	25,167
160 Employee Retirement	5,469	6,750	9,104	9,498
210 Professional Fees	21,533	5,521	10,800	10,800
255 Insurance	30,553	36,698	39,834	47,004
260 Utilities	13,553	14,500	15,150	15,150
290 Miscellaneous	9,175	8,976	16,500	15,500
320 Supplies & Publishing	13,977	12,193	14,525	15,025
330 Parts & Repairs	20,284	15,646	46,500	46,500
340 Gas & Oil	34,534	31,984	32,000	34,000
380 Operating Exp - Tipping and Trucking	445,889	513,299	500,000	525,000
390 Facility Maintenance	13,606	9,958	19,100	31,100
530 Capital Expenditures	42,300	79,768	38,853	81,304
610 Lease Principal	73,254		37,979	
620 Lease Interest	6,103		2,972	
900 Landfill Closure Expenses				
Transfer to Street	150,000	150,000	150,000	30,000
TOTAL	1,292,506	1,355,512	1,424,486	1,388,931
Necessary Cash Reserve	233,496	133,442	94,031	811
TOTAL REQUIREMENTS	1,526,002	1,488,954	1,518,517	1,389,742
REVENUES				
Fund Balance	337,890	233,496	341,517	133,442
29 Interest on Investments	361	3,265	750	3,000
Lease proceeds				
Garbage Fees	262,032	260,656	275,000	270,000
Dumpster/Commercial Fees	239,185	236,445	235,000	236,000
Small Business Fees	33,614	35,048	33,000	34,500
Roll-off Tipping Fees	32,945	39,433	40,000	41,000
Non Roll-off Tipping Fees	572,767	633,498	550,000	625,000
Recycling	5,426	2,834	3,000	3,000
Rents	25,250	27,000	27,000	27,000
Yard Waste Fees	7,193	7,654	6,250	7,500
Misc	9,339	9,625	7,000	9,300
TOTAL REVENUES	1,526,002	1,488,954	1,518,517	1,389,742
Less Expenditures	1,292,506	1,355,512	1,518,517	1,389,742
Balance	233,496	133,442	-	-

CITY OF O'NEILL
SOLID WASTE FUND

233,496

Budget year

110	Salaries		328,975
	Solid Waste Manager		
	Present salary 33.08 X 80 X 26	68,806	
	COL adjustment .99 X 80 X 26	2,059	
	Evaluation adjustment .45 X 80 X 26	936	
		71,801	
	 Facility Operator/Driver II		
	Present salary 24.43 X 80 X 26	50,814	
	COL adjustment .73 X 80 X 26	1,518	
	Evaluation adjustment .25 X 80 X 26	520	
		52,852	
	 Facility Operator/Driver I		
	Present salary 18.35 X 80 X 26	38,168	
	COL adjustment .55 X 80 X 26	1,144	
	Evaluation adjustment .25 X 80 X 26	520	
		39,832	
	 Facility/Landfill Operator I		
	Present salary 24.43 X 80 X 26	50,814	
	COL adjustment .73 X 80 X 26	1,518	
	Evaluation adjustment .35 X 80 X 26	728	
		53,060	
	 Facility/Landfill Operator II		
	Present salary 23.51 X 80 X 26	48,901	
	COL adjustment .71 X 80 X 26	1,477	
	Evaluation adjustment .25 X 80 X 26	520	
		50,898	
	 Facility/Landfill Operator III		
	Present salary 22.15 X 80 X 26	46,072	
	COL adjustment .66 X 80 X 26	1,373	
	Evaluation adjustment .35 X 80 X 26	728	
		48,173	
	 Overtime 35.31 X 350 hours	12,359	
130	Employee Insurance		173,908
	1 Employee health 585.96 X 12	7,032	
	2 Employee + Spouse health 4,865.31 X 12	58,384	
	3 Family health 8,680.70 X 12	104,168	
	6 Employee life 44.49 X 12	534	
	1 Employee dental 24.86 X 12	298	
	4 Family dental 291.00 X 12	3,492	
140	Payroll Taxes		25,167
	.0765 X 328,975	25,167	
160	Employee Retirement		9,498
	.03 X 316,616	9,498	

CITY OF O'NEILL
SOLID WASTE FUND

210	Professional Fees		10,800
	Fremont National Bank		
	Engineering	5,000	
	Legal fees 5 hours X 210	1,050	
	Annual audit	2,500	
	Licenses and Permits	2,250	
255	Insurance		47,004
	Liability & Property, Casualty as		
	per agent of record	12,574	
	Workman's Comp	34,430	
260	Utilities		15,150
	Electricity	11,000	
	Gas	3,000	
	Telephone	650	
	Cellular	500	
290	Miscellaneous & Contingent		15,500
	Closure and Post-Closure	9,000	
	Tire Clean up		
	Unanticipated expenses	6,500	
320	Supplies & Publishing		15,025
	Legal publication	300	
	Postage	2,000	
	Supplies	7,500	
	Billing supplies/programming	3,225	
	Uniforms, gloves and safety gear	2,000	
	Freight/wiring fees		
330	Parts & Repairs		46,500
	Parts	3,000	
	General repair/maintenance	3,500	
	Major repairs	20,000	
	Tires and repair	20,000	
340	Gas & Oil		34,000
	Gas/Oil/Diesel	34,000	
380	Operating Expenses		525,000
	Trucking and tipping fees	525,000	
390	Facility Maintenance		31,100
	Cleaning 300.00 X 12	3,600	
	Maintenance - both buildings	27,500	
530	Capital Expenditures		81,304
	Garbage truck-lease payment	40,951	
	Dumpsters and containers	10,000	
	Payloader	24,853	
	Roll-Off boxes	5,500	
610	Bond Principal		-
620	Bonded Interest		-

CITY OF O'NEILL

TIF FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
530				
O'Neill Living Center	43,439	44,854	50,000	50,000
Kersenbrock Dental		7,030	6,500	6,500
Evergreen	42,764	41,842	50,000	50,000
Handlebend	3,387	3,314	3,800	3,800
Miscellaneous	7,245			
TOTAL	96,835	97,040	110,300	110,300
Necessary Cash Reserve	-	-	-	-
TOTAL REQUIREMENTS	96,835	97,040	110,300	110,300
REVENUES				
Fund Balance	-	-	-	-
Property Taxes- All Projects	96,835	97,040	110,300	110,300
TOTAL REVENUES	96,835	97,040	110,300	110,300
Less Expenditures	96,835	97,040	110,300	110,300
Balance	-	-	-	-

CITY OF O'NEILL

LB840

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
Loans and Grants	187,189	995,600	1,301,880	904,296
PIP Grants		125,700	125,000	125,000
Supplies/Publishing/Filing fees	155	275	600	450
Professional fees/Postage	4,318	9,192	8,000	9,000
Credit Bureau Services fees			200	
TOTAL	191,662	1,130,767	1,435,680	1,038,746
Necessary Cash Reserve			-	-
TOTAL REQUIREMENTS	191,662	1,130,767	1,435,680	1,038,746
REVENUES				
Fund Balance	481,289	926,085	895,650	427,996
Sales tax	410,055	431,079	340,000	410,000
Loan Payments	226,045	199,686	200,000	200,000
Interest	358	1,913	30	750
TOTAL REVENUES	1,117,747	1,558,763	1,435,680	1,038,746
Less Expenditures	191,662	1,130,767	1,435,680	1,038,746
Balance	926,085	427,996	-	-

CITY OF O'NEILL

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget
EXPENDITURES				
ADMIN		-	-	-
CDBG - CNEDD-OOR	84,601	-	-	6,028
TOTAL	84,601	-	-	6,028
Necessary Cash Reserve			5,836	-
TOTAL REQUIREMENTS	84,601	-	5,836	6,028
REVENUES				
Fund Balance	(48,109)	(1,819)	1,900	2,098
CDBG - CNDD for REAP	130,891	3,917	3,936	3,930
TOTAL REVENUES	82,782	2,098	5,836	6,028
Less Expenditures	84,601	-	-	6,028
Balance	(1,819)	2,098	5,836	-

CITY OF O'NEILL

ARPA FUND

	10-1-21 to 9-30-22 Actual	10-1-22 to 9-30-23 Act+Est	10-1-22 to 9-30-23 Budget	10-1-23 to 9-30-24 Budget	
EXPENDITURES					
Sewer improvements	-	494,474	494,474	6,252	Budget to spend
TOTAL	-	494,474	494,474	6,252	
Necessary Cash Reserve	493,884	6,252	-	-	
TOTAL REQUIREMENTS	493,884	500,726	494,474	6,252	
REVENUES					
Fund Balance	176,818	493,884	493,874	6,252	
Interest	346	6,842	600	-	
Receipts	316,720		-	-	
TOTAL REVENUES	493,884	500,726	494,474	6,252	
Less Expenditures	-	494,474	494,474	6,252	
Balance	493,884	6,252	-	-	