

CITY OF O'NEILL

2026-2027

BUDGET



2026-2027

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, 2026 through September 30, 2027

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:

1,025,252.21	Property Taxes for Non-Bond Purposes
196,970.00	Principal and Interest on Bonds
1,222,222.21	Total Personal and Real Property Tax Required

275,346,814.00
(Certification of Valuation(s) from County Assessor *MUST* be attached)

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2026
(As of the Beginning of the Budget Year)

Principal	5,885,000.00
Interest	2,091,519.00
Total Bonded Indebtedness	7,976,519.00

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, 2025 through June 30, 2026?

☒ 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, 2025 through June 30, 2026?

☒ 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 9-30-2026

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 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	2,027,969.00	4,721,259.00	5,906,537.00
2	Investments	-	-	-
3	County Treasurer's Balance	47,808.00	42,160.00	50,000.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			
5	Subtotal of Beginning Balances (Lines 1 thru 4)	2,075,777.00	4,763,419.00	5,956,537.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	837,331.00	946,727.00	1,210,000.00
7	Federal Receipts	66,046.00	409,064.00	48,242.00
8	State Receipts: Motor Vehicle Pro-Rate	1,818.00	2,236.00	2,125.00
9				
10	State Receipts: Highway Allocation and Incentives	547,375.00	541,201.00	546,226.00
11	State Receipts: Motor Vehicle Fee	36,527.00	37,117.00	38,000.00
12	State Receipts: State Aid	-		
13	State Receipts: Municipal Equalization Aid	413,856.00	452,418.00	494,940.00
14	State Receipts: Other	49,245.00	63,007.00	1,500.00
15	State Receipts: Property Tax Credit	63,874.00	86,314.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	95,194.00	97,564.00	96,000.00
18	Local Receipts: Local Option Sales Tax	1,431,249.00	1,499,125.00	1,500,000.00
19	Local Receipts: In Lieu of Tax	65,972.00	88,557.00	88,700.00
20	Local Receipts: Other	8,064,547.00	5,932,890.00	5,958,642.00
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	80,000.00	100,000.00	200,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			
24	Total Resources Available (Lines 5 thru 23)	13,828,811.00	15,019,639.00	16,140,912.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	9,065,392.00	9,063,102.00	13,749,324.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	4,763,419.00	5,956,537.00	2,391,588.00
27	Cash Reserve Percentage			23%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission - 1% of Total Taxes Collected		
		Total Property Tax Requirement		
		1,222,222.21		

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:

	Expected Levy **	Property Tax Request
General Fund	0.372349	\$ 1,025,252.21
Bond Fund	0.071535	\$ 196,970.00
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Total Tax Request		\$ 1,222,222.21 *

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

** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.

Levy Formula: Property Tax Request / Taxable Valuation * 100
(levies are expressed per \$100 of taxable valuation)

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	\$ 2,391,588.00
Remaining Cash Reserve	\$ 2,391,588.00
Remaining Cash Reserve %	23%

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: _____

Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: _____

Reason: _____

Transfer From: _____ Transfer To: _____

Amount: _____

Reason: _____

City of O'Neill in Holt County

Line No.	2026-2027 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	427,676.00	-	16,500.00	-	-	200,000.00	644,176.00
3	Public Safety - Police	1,225,515.00	-	66,259.00	-	-	-	1,291,774.00
3a	Public Safety - Fire	129,680.00	-	314,500.00	-	-	-	444,180.00
4	Public Safety - Other	247,352.00	-	125,000.00	-	-	-	372,352.00
5	Public Works - Streets	983,152.00	20,000.00	263,414.00	154,448.00	-	-	1,421,014.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	177,482.00	-	12,275.00	-	-	-	189,757.00
8	Culture and Recreation	621,682.00	116,000.00	62,800.00	-	-	-	800,482.00
9	Community Development	65,124.00	510,500.00	-	40,160.00	-	-	615,784.00
10	Miscellaneous	2,327,853.00	-	2,388.00	460,053.00	-	-	2,790,294.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,438,762.00	-	153,453.00	-	-	-	1,592,215.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	620,147.00	-	442,714.00	958,141.00	-	-	2,021,002.00
19	Water	624,208.00	600,000.00	230,214.00	111,872.00	-	-	1,566,294.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	8,888,633.00	1,246,500.00	1,689,517.00	1,724,674.00	-	200,000.00	13,749,324.00

- (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.	2025-2026 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	389,714.00	-	3,712.00	-	-	100,000.00	493,426.00
3	Public Safety - Police	1,126,371.00	-	32,035.00	-	-	-	1,158,406.00
3a	Public Safety - Fire	107,162.00	-	71,650.00	-	-	-	178,812.00
4	Public Safety - Other	248,000.00	-	82,955.00	-	-	-	330,955.00
5	Public Works - Streets	726,406.00	62,050.00	193,415.00	177,309.00	-	-	1,159,180.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	158,898.00	-	13,978.00	-	-	-	172,876.00
8	Culture and Recreation	526,609.00	-	62,759.00	-	-	-	589,368.00
9	Community Development	10,218.00	185,773.00	-	39,725.00	-	-	235,716.00
10	Miscellaneous	510,864.00	-	-	150,741.00	-	-	661,605.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,362,528.00	-	49,292.00	-	-	-	1,411,820.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	542,705.00	1,064,670.00	124,580.00	-	-	-	1,731,955.00
19	Water	493,199.00	-	292,714.00	153,069.00	-	-	938,982.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	6,202,674.00	1,312,493.00	927,091.00	520,844.00	-	100,000.00	9,063,102.00

- (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.	2024-2025 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	522,793.00	-	14,937.00	-	-	80,000.00	617,730.00
3	Public Safety - Police	1,047,165.00	-	192,011.00	-	-	-	1,239,176.00
3a	Public Safety - Fire	69,652.00	-	58,897.00	-	-	-	128,549.00
4	Public Safety - Other	206,625.00	-	54,865.00	-	-	-	261,490.00
5	Public Works - Streets	580,155.00	-	558,115.00	1,234,882.00	-	-	2,373,152.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	142,004.00	-	26,943.00	-	-	-	168,947.00
8	Culture and Recreation	483,753.00	-	94,315.00	-	-	-	578,068.00
9	Community Development	115.00	19,774.00	-	40,040.00	-	-	59,930.00
10	Miscellaneous	407,797.00	-	-	222,175.00	-	-	629,972.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,231,051.00	-	12,820.00	24,853.00	-	-	1,268,724.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	593,780.00	19,812.00	357,929.00	42,714.00	-	-	1,014,235.00
19	Water	402,094.00	167,130.00	-	156,195.00	-	-	725,419.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							
22	Total Disbursements & Transfers (Ln 2 thru 21)	5,686,985.00	206,716.00	1,370,832.00	1,720,859.00	-	80,000.00	9,065,392.00

- (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

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

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	PREPARER
NAME	<u>Scott Menish</u>	<u>Sarah Sidak</u>	<u>See Accountants' Compilation Report</u>
TITLE /FIRM NAME	<u>Mayor</u>	<u>Clerk</u>	<u>Dana F. Cole & Company, LLP</u>
TELEPHONE	<u>402-336-3640</u>	<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

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 1,181,439.42
 (from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds (prior year line 16)	(2)	<u>124,000.00</u>
Emergency Response (prior year line 17)	(3)	<u>-</u>
Public Safety Services (prior year line 18)	(4)	<u>-</u>
County Attorneys (prior year line 19)	(5)	<u>-</u>
County Public Defenders (prior year line 20)	(6)	<u>-</u>
Response to Public Safety Threat (prior year line 21)	(7)	<u>-</u>
Public Safety Interlocal Agreements (prior year line 22)	(8)	<u>-</u>
Voter Approved Increase (prior year line 23)	(9)	<u>-</u>
	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) 124,000.00

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 1,057,439.42

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,181,423.64
 See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>3,614,222.00</u> / <u>241,454,938.00</u> = <u>1.50%</u>	
2026 Growth Value 2025 Total Valuation	(14a) <u>15,828.06</u>
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)	Increase due to Growth (14)

Inflation Percentage

<u>5.26%</u>	
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)	(15a) <u>55,620.48</u>
	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)**2026-2027 Property Taxes Budgeted For:**

Approved Bonds	(16)	<u>95,000.00</u>
(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))		
Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2)	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election results)	(23)	<u>-</u>
Prior Year's Unused Property Tax Request Authority used this year (Cannot exceed amount on Supporting Schedule 1, line 1)	(24)	<u>141.28</u>

Total Exceptions Utilized (Total lines 16 thru 24) (25) 95,141.28

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 1,224,029.24

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 1,222,222.21

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 1,807.03
 (Line 26 - Line 27, MUST be greater than or equal to \$0.00)

City of O'Neill
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 141.28
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	141.28
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	1,807.03
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	1,807.03
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	1,181,580.70
Calculated Carryover Maximum (5% of line 5)	(6)	59,079.04
Unused Property Tax Request Authority Available for Future Years	(7)	1,807.03

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

Municipality Levy Limit Form

City of O'Neill in Holt County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,222,222.21	
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)	0.00		
Total Levy Exemptions	(7)		196,950.00	
Tax Request Subject to Levy Limit	(8)		1,025,272.21	
Valuation	(9)		275,346,814	
Municipality Levy Subject to Levy Authority	(10)		0.372357	
Levy Authority Allocated to Others-				
Airport Authority	(11)	110489	0.040127	
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)		0.000000	
Total Levy for Compliance Purposes	(17)		0.412484	(A)
Levy Authority				
Municipality Levy Limit	(18)		0.450000	
Municipality property taxes designated for interlocal agreements	(19)		0.000000	
Total Municipality Levy Authority	(20)		0.450000	(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

2026-2027 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) 1,181,439.42
(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

3,614,222.00 / 241,454,938.00 = 1.50 % (3)
2026 Growth Value Prior Year Total Property
per Assessor Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.50 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 41,350.38

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) 1,222,789.80
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 1,222,222.21
(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.

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Holt County

[illegible]

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

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 2026

{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	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
O'NEILL GEN	City	\$3,614,222	\$275,346,814	\$241,454,938	1.49885%
O'NEILL BOND FUND	City	\$3,614,222	\$275,346,814	\$241,454,938	1.49885%
O'NEILL STREET	City	\$3,614,222	\$275,346,814	\$241,454,938	1.49885%

* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 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, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended. Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act. b) Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I, Timothy Wallinger, Holt County 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)

08/17/2026

(date)

CC: County Clerk, Holt County County

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

Note to Political Subdivision: 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 2025)

City of O'Neill Tax Request and Levy Summary 26-27

	City of O'Neill Tax Request and Levy Summary 26-27				
		(Proposed)	(Actual)		
General levy	This year	Last year	Increase (\$)	Increase (%)	
Total valuation	275,346,814	241,454,938	33,891,876	14.037%	
General Fund taxes - max 50 Cents	1,376,734	1,207,275	169,459	14.037%	
Less airport allocation	(110,489)	(106,753)	3,736	3.500%	
Available to city for general purpose	1,266,245	1,100,522	165,723	15.059%	
Actual proposed	1,025,252	984,489	40,762	4.140%	
Difference - under levy limit allowed	240,993	116,032			
Total all funds	This year	Last year	Increase (\$)	Increase (%)	
Tax request	in \$\$	in \$\$	in \$\$		
City	1,025,252	984,489	40,762	4.140%	
Airport share	110,489	106,753	3,736	3.500%	
Bond	196,970	196,950	20	0.010%	
Total \$	1,332,710	1,288,192	44,518	3.46%	
City Share (net of Airport)	1,222,221	1,181,439			
Limit without the Joint Public Hearing	1,222,790				
Levy	This year	Last year	Change	Percent	
City	0.37235	0.40773	(0.03538)	-8.7%	
Airport	0.04013	0.04421	(0.00409)	-9.2%	
Bond	0.07154	0.08157	(0.01003)	-12.3%	
Airport Bond					
TOTAL CITY & AIRPORT LEVY	0.48401	0.53351	(0.049501)	-9.3%	
	%	\$			
Levy DECREASE of %	-9.28%				
Total dollar increase	3.46%				

CITY OF O'NEILL

BUDGET 2026-27

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**CITY OF O'NEILL
GENERAL BUDGET
BUDGET 2026-2027**

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
Administration	431,467	299,311	318,102	333,665
Ambulance	261,490	330,956	328,371	372,352
Police	1,239,176	1,158,406	1,205,895	1,291,774
Fire Maintenance	128,549	178,812	269,028	444,180
Cemetery	168,947	172,876	194,754	189,757
Library	280,558	295,209	323,787	335,047
Park	297,510	294,159	426,075	465,435
Community Center	80,850	68,702	82,690	85,098
Transfer to Street	80,000	100,000	200,000	200,000
Interlocal Agreement-Holt Co. EI	25,413	25,413	25,413	25,413
Interlocal Agreement-E911	-	-	-	-
TOTALS	2,993,960	2,923,844	3,374,115	3,742,721
Necessary Cash Reserve			589,716	720,663
TOTAL REQUIREMENTS			3,963,831	4,463,384
REVENUES				
Fund Balance -beg cash balances	1,029,457	1,004,472	899,471	1,207,244
08 Municipal Equalization	413,856	452,418	452,418	494,940
09 In-Lieu-of-Taxes-NPPD	52,258	73,769	55,000	74,000
10 NPPD Lease	622,313	624,313	590,000	625,000
16 Motor Vehicle Prorate	1,436	1,840	1,500	1,700
18 Homestead Allocation	37,829	51,266	xxx	-
05 Motor Vehicle Tax	95,194	97,564	90,000	96,000
21 Source Gas	12,075	12,452	13,000	13,000
22 Three River Telco Cable	14,986	14,730	15,000	15,000
23 Licenses & Permits	19,270	15,085	16,000	16,000
24 Ambulance	291,195	240,786	260,000	250,000
25 Police Fees	3,507	2,730	2,800	3,000
27 Library State Aid	1,498	1,501	1,500	1,500
28 Rural Fire Dept	2,000	1,000	1,000	1,000
29 Interest	30,878	28,886	20,000	25,000
31 Sale of Lots	12,208	15,000	10,000	12,000
32 Library Revenue	6,699	5,993	6,400	6,000
33 Pool Tickets & Park Revenue	28,825	30,967	25,000	30,000
57 Miscellaneous	26,595	23,611		20,000
70 Donations	-	10,540		
56 Grants-Parks/Police	64,858	17,611		
77 City Sales Tax	427,048	456,621	430,000	460,000
78 State Sales Tax	2,781	2,964		
17 Property Taxes	651,595	776,687	974,742	1,015,000
19 Property Tax Credit	50,606	71,925	xxxx	xxxx
79 Occupation Tax	74,335	68,457	75,000	70,000
24 Community Center Rent/Fees	25,130	27,900	25,000	27,000
99 Debt Proceeds				
TOTAL REVENUES	3,998,432	4,131,088	3,963,831	4,463,384
Less Expenditures	2,993,960	2,923,844	3,963,831	4,463,384
Balance	1,004,472	1,207,244	-	-

CITY OF O'NEILL

ADMINISTRATION BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	221,653	116,540	117,484	121,820
120 Council Salaries	36,000	36,000	36,000	36,000
130 Employee Insurance	42,778	39,727	40,414	45,057
140 Payroll Taxes	19,358	11,503	11,742	12,073
160 Employee Retirement	5,464	3,582	3,525	3,655
210 Professional Fees	19,428	19,294	22,310	25,470
255 Insurance	19,999	16,270	19,241	21,550
260 Utilities & Telephone	4,896	5,443	5,000	5,550
265 Dues, Licenses, Permits	15,649	18,711	18,616	19,220
285 Building Maintenance	2,594	3,202	4,220	3,720
290 Miscellaneous	4,959	3,779	5,150	5,150
295 Election Expense	207	1,926	750	750
320 Supplies & Publishing	18,914	17,479	17,900	17,900
530 Capital Expenditures	2,295	1,000	10,000	10,000
700 Christmas Lights	906	750	750	750
730 School District 7	4,220	4,105	4,600	4,600
770 Donations	2,500	-	-	-
640 Loan Principal	-	-	-	-
641 Loan Interest	9,272	-	-	-
840 Recodification	375	-	400	400
				-
TOTAL	431,467	299,311	318,102	333,665

CITY OF O'NEILL

ADMINISTRATION BUDGET

Fiscal Year 2026-27 BUDGET

110	Salaries		121,820
	City Clerk/Treasurer		
	Present salary 39.73 X 80 X 26 X .75	61,979	
	COL adjustment .99 X 80 X 26 X .75	1,544	
	Evaluation adjustment .45 X 80 X 26 X .75	702	
		64,225	
	Deputy Clerk/Treasurer		
	Present salary 35.58 X 80 X 26 X .75	55,505	
	COL adjustment .89 X 80 X 26 X .75	1,388	
	Evaluation adjustment .45 X 80 X 26 X .75	702	
		57,595	
		-	
		-	
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		45,057
	1 Family health 3,071.710 X 12 X .75	27,645	
	1 Employee health 1,818.04 X 12 X .75	16,362	
	1 Employee life 4.72 x 12 X .75	42	
	1 Employee life 8.52 X 12 X .75	77	
	1 Employee dental 26.34 X 12 X .75	237	
	1 Family dental 77.12 X 12 X .75	694	
140	Payroll Taxes		12,073
	.0765 X 157,820	12,073	
160	Employee Retirement		3,655
	.03 X 121,820	3,655	
210	Professional Fees		25,470
	Legal fees 40 hours X 210	8,400	
	Annual audit	4,570	
	Budget work	7,800	
	Website fees	1,100	
	Legal retainer 300 X 12	3,600	
255	Insurance		21,550
	Liability, Fire, Casualty & Worker's Comp as per agent of record		
	General Fund	17,733	
	Workman's Comp	2,837	
	Blanket & Pension Bond	980	

CITY OF O'NEILL

ADMINISTRATION BUDGET

260	Utilities and Telephone		5,550
	Electricity for C Hall & Sirens	3,400	
	Alarm system	150	
	Telephone for C Hall & Sirens	1,500	
	Cellular phone	500	
265	Dues, Licenses, Permits & Fees		19,220
	League of Nebraska Municipalities	10,865	
	Chamber of Commerce	2,500	
	Clerk's Association	25	
	Misc. other dues	5,830	
285	Building Maintenance		3,720
	Cleaning service 185 X 12	2,220	
	Maintenance	1,500	
290	Miscellaneous & Contingent		5,150
	Awards, plaques, commemoratives	1,200	
	Traveling & schools	3,500	
	Miscellaneous	200	
	Filing fees	250	
295	Election Expense		750
	Cost of county fee & balloting for general electior	750	
320	Supplies and Publishing		17,900
	Computer repairs/back up tapes/updates	5,000	
	Maintenance agreement copier	3,500	
	Postage	400	
	Legal publishing	3,500	
	Office supplies	5,500	
	Uniforms	-	
530	Capital Expenditures		10,000
	Office equipment	10,000	
700	Christmas Lights		750
	New decorations/maintenance	750	
730	School District 7		4,600
	Transfer of Tobacco & Liquor license fees to school as required by State law	4,600	
770	Donations		-
		-	
		-	
840	Recodification		400
	Cost of printing & codification of annual supplements & corrections to the Municipal Code Book	400	

CITY OF O'NEILL

POLICE BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	663,626	701,348	701,835	730,810
130 Employee Insurance	181,392	215,207	215,158	229,634
140 Payroll Taxes	50,037	52,841	53,690	55,907
160 Employee Retirement	15,968	16,810	20,600	21,453
210 Professional Fees	3,885	3,726	7,875	6,125
255 Insurance	57,911	55,368	66,247	74,206
260 Utilities & Telephone	9,392	7,824	11,000	11,000
275 Dog Fees	3,500	2,700	3,200	3,200
280 Radio Maintenance	430	608	750	750
285 Building Maintenance	4,261	2,915	7,480	7,480
290 Miscellaneous	9,328	10,902	17,000	17,000
310 Uniforms & Upkeep	5,531	3,394	7,500	7,100
320 Supplies & Publishing	14,947	20,350	20,350	20,350
325 Investigative Expenses	1,970	1,479	5,500	5,500
330 Parts & Repairs	9,320	6,988	12,000	12,000
340 Gas & Oil	15,657	16,300	18,000	18,000
530 Capital Expenditures	192,011	32,035	33,210	66,259
570 Public Safety	10	7,611	4,500	5,000
TOTAL	1,239,176	1,158,406	1,205,895	1,291,774

CITY OF O'NEILL
POLICE BUDGET

Fiscal Year 2026-27 BUDGET

110	Salaries	730,810
	Police Chief	
	Present salary 48.15 X 80 X 26	100,152
	COL adjustment 1.20 X 80 X 26	2,496
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		103,875
	Sergeant	
	Present salary 41.63 X 80 X 26	86,590
	COL adjustment 1.04 X 80 X 26	2,163
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		89,980
	Investigator ross	
	Present salary 35.95 X 80 X 26	74,776
	COL adjustment .90 X 80 X 26	1,872
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		77,875
	K9 officer	
	Present salary 32.92 X 80 X 26	68,474
	COL adjustment .82 X 80 X 26	1,706
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		71,407
	1 Patrol hyatt	
	Present salary 34.45 X 80 X 26	71,656
	COL adjustment .86 X 80 X 26	1,789
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		74,672
	1 Patrol hoffman	
	Present salary 33.99 X 80 X 26	70,699
	COL adjustment .85 X 80 X 26	1,768
	Evaluation adjustment .45 X 80 X 26	936
	Uniform allotment .14 X 80 X 26	291
		73,694
	1 Patrol cafareo	
	Present salary 29.09 X 80 X 26	60,507
	COL adjustment .73 X 80 X 26	1,518
	Evaluation adjustment .35 X 80 X 26	728
	Uniform allotment .14 X 80 X 26	291
		63,044

CITY OF O'NEILL

POLICE BUDGET

1 Patrol chohon		
Present salary 29.29 X 80 X 26	60,923	
COL adjustment .73 X 80 X 26	1,518	
Evaluation adjustment .45 X 80 X 26	936	
Uniform allotment .14 X 80 X 26	291	
	63,668	
Clerical		
Present salary 22.87 X 80 X 26	47,570	
COL adjustment .57 X 80 X 26	1,186	
Evaluation adjustment .45 X 80 X 26	936	
	49,692	
	-	
	-	
5 Certifications 1.50 X 80 X 26	3,120	
Additional Hours 33.90 X 600	20,340	
Overtime 50.85 X 250	12,713	
Holidays 33.90 X 700	23,730	
Reserves 30.00 X 100 hours	3,000	
	62,903	
130 Employee Insurance		229,634
4 Family health 14,194.15 X 12	170,330	
1 Employee + Spouse health 2,528.82 X 12	30,346	
2 Employee health 2,062.23 X 12	24,747	
1 Employee life 7.25 X 12	87	
7 Employee life 59.64 X 12	716	
2 Employee dental 52.70 X 12	632	
3 Family dental 231.36 X 12	2,776	
140 Payroll Taxes		55,907
.0765 X 730,810	55,907	
160 Employee Retirement		21,453
.03 X 715,097	21,453	
210 Professional Fees		6,125
Legal fees 35 hours X 210	5,500	
Annual audit	625	
255 Insurance		74,206
Casualty & Liability as per agent of record	36,031	
Worker's Comp	38,175	
260 Utilities		11,000
Electric	4,900	
Phone	2,600	
Heat	2,700	
Cell phone	800	

CITY OF O'NEILL

POLICE BUDGET

275	Dog Fees		3,200
	Expenses for taking care of dogs	3,200	
280	Maintenance		750
	Radio & in-car camera repairs	750	
285	Building Maintenance		7,480
	Cleaning 40.00 per week	2,080	
	Maintenance	5,400	
290	Miscellaneous & Contingent		17,000
	Mileage, training & seminars	10,000	
	Miscellaneous expense	5,000	
	Public relations	1,000	
	Hepatitis B vaccine	200	
	Matron hours/Translator	800	
310	Uniforms		7,100
	Uniforms	3,500	
	Bullet proof vest	3,600	
320	Supplies & Publishing		20,350
	Office supplies	3,500	
	General supplies	3,500	
	Publishing	500	
	Computer repair & update	6,850	
	Copier maintenance/lease	2,000	
	Ammo	3,000	
	Postage	1,000	
325	Investigative Expenses		5,500
	K9	2,000	
	Investigation/equipment	3,500	
330	Parts & Repairs		12,000
	Repairs on police cars	12,000	
340	Gas & Oil		18,000
	Gas	18,000	
530	Capital Expenditures		66,259
	2027 lease payment	18,500	
	2025 lease payment-last pmt	16,749	
	Equipment for new unit	8,000	
	State Wide Radios	20,000	
	Taser replacement	3,010	
570	Public Safety		5,000
	Siren and maintenance	5,000	

CITY OF O'NEILL

FIRE BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	6,000	9,751	6,000	10,800
140 Payroll Taxes	459	746	459	826
210 Professional Fees	526	669	1,575	1,675
255 Insurance	23,309	21,066	26,794	30,009
260 Utilities	7,679	7,202	6,500	8,920
270 Training	7,642	5,022	11,000	11,000
280 Radio Maintenance	1,772	8,783	9,000	9,000
285 Building Maintenance	4,619	7,705	10,000	10,000
290 Miscellaneous	-	538	100	-
320 Supplies & Publishing	8,423	9,887	10,450	10,450
330 Parts & Repairs	5,001	27,500	27,500	27,500
340 Gas & Oil	4,222	6,045	7,500	7,500
350 Lights & Wiring	-	2,248	2,000	2,000
530 Capital Expenditures	58,897	71,650	75,150	139,500
760 Sinking Fund-New Truck			75,000	175,000
TOTAL	128,549	178,812	269,028	444,180

CITY OF O'NEILL

FIRE BUDGET

Fiscal Year 2026-27 BUDGET

110	Salaries		10,800 ^d
	Payment to Chief 500 X 12	6,000	
	Payment to Asst Chief 400 X 12	4,800	
140	Payroll Taxes		826
	.0765 X 10,800	826	
210	Professional Fees		1,675
	Legal fees 5 hours X 210	1,050	
	Annual audit	625	
255	Insurance		30,009
	Fire, Casualty & Liability as per agent of record	20,064	
	Worker's Comp	8,723	
	Life Insurance	1,222	
260	Utilities		8,920
	Telephone/Starlink	3,370	
	Alarm system	270	
	Electricity	4,280	
	Heat	1,000	
270	Training		11,000
	Fire school, miscellaneous training & materials	11,000	
280	Radio Maintenance & Communication Equipment		9,000
	Routine maintenance to all radios and pagers including batteries	9,000	
285	Building Maintenance		10,000
	Cleaning 100 X 12	1,200	
	Building maintenance	8,800	
290	Miscellaneous & Contingent		-
	Allowance for unanticipated expense	-	
320	Supplies and Publishing		10,450
	Small tools, chemicals, medical	6,950	
	Publishing/postage	400	
	Cleaning supplies	3,100	
330	Parts, Repairs & Tires		27,500
	Parts for vehicles and equip	2,000	
	Repairs on SCBA & equip	10,500	
	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		2,000
	Wiring that needs done	2,000	
530	Capital Expenditures		139,500
	PPE(boots, bunker gear, gloves, helmets)	42,000	
	Rescue tools	80,000	
	State Wide Radios	8,500	
	Hose testing	9,000	
760	Sinking Fund		175,000
		175,000	

CITY OF O'NEILL

AMBULANCE BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	110,765	123,159	129,198	129,677
140 Payroll Taxes	8,456	9,276	9,884	9,920
210 Professional Fees	841	902	998	1,100
255 Insurance	12,062	10,832	13,872	15,536
260 Utilities	2,109	1,839	2,200	2,200
270 Training	7,308	7,317	12,000	12,000
280 Radio Maintenance	2,490	1,400	2,000	2,000
290 Miscellaneous	16	250	1,000	1,000
320 Supplies & Publishing	21,048	16,626	19,319	19,519
330 Parts, Repairs, & Tires	1,334	7,192	8,400	8,400
340 Gas & Oil	8,278	10,963	9,500	11,000
530 Capital Expenditures	54,865	82,956	85,000	125,000
710 Contractual Payment	31,918	58,244	35,000	35,000
TOTAL	261,490	330,956	328,371	372,352

CITY OF O'NEILL
AMBULANCE BUDGET

Fiscal Year 2026-27 BUDGET

110 Salaries		129,677
Salaries 110,000	110,000	
Billing clerk 9.46 X 80 X 26	19,677	
140 Payroll Taxes		9,920
.0765 X 129,677	9,920	
210 Professional Fees		1,100
Legal fees 2 hours X 210	420	
Annual audit	680	
255 Insurance		15,536
Casualty & Liability as per agent of record	12,004	
Worker's Comp	3,532	
260 Utilities		2,200
Cellular phone	2,200	
270 Training		12,000
EMT training course, books, films & other training materials	12,000	
280 Radio Maintenance		2,000
	2,000	
290 Miscellaneous & Contingent		1,000
Allowance for unanticipated expense	1,000	
320 Supplies and Publishing		19,519
Medical supplies, publishing, linens, oxygen tanks & small tools	14,000	
Hepatitis B / Medicine	1,000	
Software	3,519	
Postage	1,000	
330 Parts, Repairs & Tires		8,400
Parts and maintenance	1,500	
Repairs	2,500	
Tires	4,400	
340 Gas & Oil		11,000
Gas and oil all vehicles	11,000	
530 Capital Expenditures		125,000
Rescue Skid	7,000	
Power Load & Cots	44,000	
State wide radio	8,500	
Bracket Mounts for Zoll	5,500	
Defib/Monitor	25,000	
Ambulance	35,000	
710 Contractual Payment to Rural		35,000
	35,000	

CITY OF O'NEILL

CEMETERY BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	77,432	85,085	95,100	98,537
130 Employee Insurance	29,077	37,475	39,196	34,568
140 Payroll Taxes	5,829	6,430	7,275	7,535
160 Employee Retirement	1,760	2,132	2,071	2,192
255 Insurance	7,522	4,680	8,652	9,690
260 Utilities	3,496	3,545	4,150	4,150
290 Miscellaneous	2,794	4,071	4,300	4,300
320 Supplies & Publishing	7,272	7,506	7,510	8,510
330 Parts & Repairs	2,346	2,994	3,000	3,000
340 Gas & Oil	4,476	4,980	5,000	5,000
530 Capital Expenditures	26,943	13,978	18,500	12,275
TOTAL	168,947	172,876	194,754	189,757

**CITY OF O'NEILL
CEMETERY BUDGET**

Fiscal Year 2026-27 BUDGET

110	Salaries		98,537
	Cemetery Supervisor		
	Salary 33.31 X 80 X 13	34,642	
	COL adjustment .83 X 80 X 13	863	
	Evaluation adjustment .45 X 80 X 13	468	
		35,973	
	Cemetery worker		
	Present Salary 25.40 X 40 hrs X 35 wks	35,560	
	COL adjustment .64 X 40 X 35	896	
	Evaluation adjustment .45 X 40 X 35	630	
		37,086	
	2 worker 13 wks X 40 hrs X 15.75	16,380	
	1 worker 13 wks X 40 hrs X 15.50	8,060	
		24,440	
	Overtime 51.89 X 20 hours	1,038	
130	Employee Insurance		34,568
	1 Family health 3,582.35 X 6	21,494	
	1 Employee Spouse 1,562.77 X 8	12,502	
	1 Employee life 8.52 X 6	51	
	1 Employee life 7.25 X 8	58	
	1 Family dental 77.12 X 6	463	
140	Payroll Taxes		7,535
	.0765 X 98,498	7,535	
160	Employee Retirement		2,192
	.03 X 73,059	2,192	
255	Insurance		9,690
	Liability, Fire, Casualty as per agent of record	3,313	
	Worker's comp	6,377	
260	Utilities		4,150
	Electricity	1,500	
	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		8,510
	Uniforms	150	
	Hose & small tools	300	
	Herbicide	4,000	
	Legal publication	160	
	Black dirt	2,100	
	Postage	300	
	Other supplies	1,500	

CITY OF O'NEILL

CEMETERY BUDGET

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		12,275
	Grasshopper mower (half)	11,000	
	3 Weed Eaters	1,275	

CITY OF O'NEILL

PARK BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	130,504	136,795	171,531	179,455
130 Employee Insurance	17,467	20,344	20,075	22,008
140 Payroll Taxes	9,912	12,646	13,122	13,728
160 Employee Retirement	974	1,090	1,039	1,079
210 Professional Fees	1,121	962	1,270	1,370
255 Insurance	14,902	14,541	17,138	19,195
260 Utilities	17,645	17,706	19,500	19,500
290 Miscellaneous	1,526	2,673	2,750	2,750
390 Facility Maintenance	56,816	59,750	75,650	75,650
530 Capital Expenditures	43,488	18,477	11,000	12,700
540 Park Improvements	-	-	10,000	10,000
Sinking Fund appropriate			75,000	100,000
550 Forestry Board	756	6,000	6,000	6,000
780 Sales Tax	2,399	3,175	2,000	2,000
TOTAL	297,510	294,159	426,075	465,435

CITY OF O'NEILL

PARK BUDGET

Fiscal Year 2026-27 BUDGET

110	Salaries		179,455
	Park Supervisor		
	Present salary 33.31 X 80 X 13	34,642	
	COL adjustment .83 X 80 X 13	863	
	Evaluation adjustment .45 X 80 X 13	468	ok
		35,973	
	Park Employees		
	Ballfield Supervisor X 13 wks X 40 hrs X 16.75	8,710	
	1 worker X 13 wks X 40 hrs X 15.50	8,060	
	1 worker X 13 wks X 40 hrs X 15.25	7,930	
	1 workers X 13 wks X 40hrs X 15.00	7,800	
		32,500	
	Overtime 51.89 X 100 hrs	5,189	
	Pool Employees		
	In-charge 2,080 hrs X 4.48	9,318	
	Manager 600 hrs X 17.25	10,350	
	Ass't Manager 600 hrs X 16.00	9,600	
	1 fourth year guard X 425 hrs X 14.75	6,269	
	4 third year guards X 425 hrs X 14.50	24,650	
	5 second year guards X 425 hrs X 14.25	30,281	
	2 cashiers X 250 hrs X 13.75	6,875	
	5 substitutes X 125 hrs X 14.00	8,450	
		105,793	
130	Employee Insurance		22,008
	1 Family health 3,582.35 X 6	21,494	
	1 Employee life 8.52 X 6	51	
	1 Family dental 77.12 X 6	463	
140	Payroll Taxes		13,728
	.0765 X 179,455	13,728	
160	Employee Retirement		1,079
	.03 X 35,973	1,079	
210	Professional Fees		1,370
	Legal publications	300	
	Legal services 2 hours X 210	420	
	Audit	650	
255	Insurance		19,195
	Liability, Fire, Casualty as per agent of record	11,515	
	Worker's Comp	6,433	
	Liability insurance for riding arena	1,247	

CITY OF O'NEILL

PARK BUDGET

260	Utilities		19,500
	Heat	6,300	
	Phone	700	
	Electricity	12,500	
290	Miscellaneous & Contingent		2,750
	Unanticipated expenses	2,750	
390	Facility Maintenance		75,650
	Uniforms	150	
	Pool maintenance	17,500	
	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	3,000	
	Certifications	1,500	
530	Equipment Purchase		12,700
	Grasshopper mower (half)	11,000	
	4 Weed Eaters	1,700	
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	
	Sinking Fund	100,000	

CITY OF O'NEILL

LIBRARY BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	109,410	122,985	133,242	139,431
130 Employee Insurance	69,522	79,914	79,914	82,870
140 Payroll Taxes	8,103	8,931	10,193	10,666
160 Employee Retirement	2,824	3,012	3,993	4,179
210 Professional Fees	673	719	995	1,095
255 Insurance	9,825	8,300	11,300	12,656
260 Utilities	10,739	9,951	11,000	11,000
285 Building Maintenance	8,203	6,990	9,600	9,600
290 Miscellaneous	-	-	850	850
300 Periodicals	2,329	1,905	1,800	1,800
320 Supplies & Postage	8,103	8,220	10,800	10,800
510 State aid expenses	-			
530 Capital Expenditures	50,827	44,282	50,100	50,100
TOTAL	280,558	295,209	323,787	335,047

CITY OF O'NEILL
LIBRARY BUDGET

Fiscal Year 2026-27 BUDGET

110	Salaries		139,431
	Library Director		
	Present salary 29.88 X 80 hrs X 26	62,150	
	COL adjustment .75 X 80 X 26	1,560	
	Evaluation adjustment .45 X 80 X 26	936	
		-	
		64,646	
	Children's Librarian		
	Present salary 18.40 X 80 hrs X 26	38,272	
	COL adjustment .46 X 80 X 26	957	
	Evaluation adjustment .45 X 80 hrs X 26	936	
		40,165	
	Perm PT Assistant		
	Present salary 16.46 X 40 hrs X 26	17,118	
	COL adjustment .41 X 40 X 26	426	
	Evaluation adjustment .45 X 40 hrs X 26	468	
		18,012	
	Perm PT Assistant		
	Present salary 15.00 X 40 hrs X 26	15,600	
	COL adjustment .38 X 40 X 26	395	
	Evaluation adjustment .45 X 40 X 26	468	
		16,463	
	Overtime 28.96 X 5 hours	145	
130	Employee Insurance		82,870
	2 Family health 6,784.20 X 12	81,410	
	1 Family dental 104.70 X 12	1,256	
	2 Employee life 17.04 X 12	204	
140	Payroll Taxes		10,666
	.0765 X 139,431	10,666	
160	Employee Retirement		4,179
	.03 X 139,286	4,179	

CITY OF O'NEILL
LIBRARY BUDGET

210	Professional Fees		1,095
	Legal fees 2 hrs X 210	420	
	Audit	675	
255	Insurance		12,656
	Liability, Fire, Casualty as per agent of record	11,806	
	Worker's Comp	850	
260	Utilities		11,000
	Heat	4,550	
	Electricity	3,550	
	Internet	1,800	
	Telephone	1,100	
285	Building Maintenance		9,600
	Cleaning 300 X 12	3,600	
	Building maintenance	3,000	
	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		10,800
	Postage	500	
	Office and general supplies	7,000	
	Legal publishing	100	
	Programming/Community Enrichment	3,200	
530	Capital Improvements		50,100
	Books	26,000	
	Computers	8,600	
	Computer software & copier lease	4,600	
	Digital Newspaper (pd for with grant)	5,000	
	Databases	5,900	

CITY OF O'NEILL

COMMUNITY CENTER

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	18,346	19,159	19,219	20,076
130 Employee Insurance	(21)	-		
140 Payroll Taxes	1,378	1,433	1,470	1,536
160 Employee Retirement	550	575	577	602
210 Professional Fees	1,128	694	945	1,070
255 Insurance	9,677	8,129	11,129	12,464
260 Utilities & Telephone	12,218	11,456	13,650	13,650
285 Building Maintenance	18,652	18,832	22,600	22,600
290 Miscellaneous	-	-	150	150
320 Supplies & Publishing	6,280	5,712	6,450	6,450
530 Capital Expenditures	12,642	2,712	6,500	6,500
TOTAL	80,850	68,702	82,690	85,098

CITY OF O'NEILL
COMMUNITY CENTER

Fiscal Year 2026-27 BUDGET

110	Salaries		20,076
	Coordinator - Part time		
	Present salary 23.10 X 32 X 26	19,219	
	COL adjustment .58 X 32 X 26	483	
	Evaluation adjustment .45 X 32 X 26	374	
		20,076	
140	Payroll Taxes		1,536
	.0765 X 20,076	1,536	
160	Employee Retirement		602
	.03 X 20,076	602	
210	Professional Fees		1,070
	Legal fees 2 hours X 210	420	
	Annual audit	650	
255	Insurance		12,464
	Liability, Fire, Casualty as per agent of record and	12,464	
260	Utilities and Telephone		13,650
	Electric	7,500	
	Heat	5,500	
	Telephone	650	
285	Building Maintenance		22,600
	Cleaning service 750 X 12	9,000	
	Paint touch ups	1,000	
	Maintenance	12,000	
	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		6,500
	Table/chair - new/replacement	2,500	
	Hallways/rooms repaint	4,000	

CITY OF O'NEILL

STREET BUDGET

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	246,513	257,105	267,337	279,309
130 Employee Insurance	90,105	100,279	96,477	157,252
140 Payroll Taxes	18,218	18,924	20,451	21,367
160 Employee Retirement	7,395	7,713	7,614	7,925
210 Professional Fees	11,986	61,164	81,850	71,950
255 Insurance	40,410	24,654	46,472	52,049
260 Utilities	68,369	72,700	78,600	78,600
290 Miscellaneous	9,839	34,207	47,900	68,900
320 Supplies & Publishing	48,709	65,338	120,300	120,300
330 Parts & Repairs	18,731	61,797	80,000	80,000
340 Gas & Oil	19,880	22,525	33,500	33,500
510 Surfacing/Storm Sewer	-	-	40,000	20,000
530 Capital Expenditures	558,115	193,415	187,829	263,414
540 Street/Sidewalk Projects	-	62,050	95,000	-
600 Debt Service - Principal	273,254	115,000	115,000	120,000
610 Debt Service - Interest	106,908	35,213	35,213	34,448
630 Note Interest BAN	815,000	27,096		
24 BANS				
631 Bond Issue Costs	39,720			
710 Contractual Payment	-		-	-
790 Snow removal	-	-	12,000	12,000
TOTAL	2,373,152	1,159,180	1,365,543	1,421,014
Necessary Cash Reserve			22,176	22,798
TOTAL REQUIREMENTS	2,373,152	1,159,180	1,387,719	1,443,812
REVENUES				
Fund Balance	(1,216,260)	402,662	410,163	469,744
13 Incentive Payment	4,000	4,000	4,000	4,000
58 Paving Assessment	7,555	8,575	30,000	8,500
57 Miscellaneous	6,471	548	-	800
FEMA		384,590		20,242
11 Highway Allocation	543,375	537,201	545,056	542,226
06 Motor Vehicle Fees	36,527	37,117	38,000	38,000
15 County Road Levy	9,647	9,516	9,500	9,500
29 Interest	4,291	2,460	3,000	2,800
77 City Sales Tax	150,744	142,255	148,000	148,000
Debt Proceeds	3,138,115	-		-
Transfer from General	80,000	100,000	200,000	200,000
Transfer from Solid waste	-	-		
17 Property Taxes	11,349	-		
TOTAL REVENUES	2,775,814	1,628,924	1,387,719	1,443,812
Less Expenditures	2,373,152	1,159,180	1,387,719	1,443,812
Balance	402,662	469,744	-	-

CITY OF O'NEILL

STREET BUDGET

110	Fiscal Year 2026-27 BUDGET		
	Salaries		279,309
	Street Supervisor		
	Present salary 34.01 X 80 X 26	70,741	
	COL adjustment .85 X 80 X 26	1,768	
	Evaluation adjustment .45 X 80 X 26	936	
		73,445	
	Street Operator III		
	Present salary 24.41 X 80 X 26	50,773	
		50,773	
	Street Operator II Raterman		
	Present salary 27.46 X 80 X 26	57,117	
	COL adjustment .69 X 80 X 26	1,435	
	Evaluation adjustment .45 X 80 X 26	936	
		59,488	
	Street Operator I Baker		
	Present salary 28.85 X 80 X 26	60,008	
	COL adjustment .72 X 80 X 26	1,498	
	Evaluation adjustment .45 X 80 X 26	936	
		62,442	
	Street Operator Lake		
	Present salary 25.40 X 40 hrs X 17 weeks	17,272	
	COL adjustment .64 X 40 X 17	435	
	Evaluation adjustment .45 X 40 X 17	306	
		18,013	
	Overtime 43.28 X 350 hours	15,148	
130	Employee Insurance		157,252
	1 Family health 3,077.71 X 12	36,933	
	1 Employee + Spouse health 1,562.77 X 4	6,251	
	3 Employee + Spouse health 9,351.17 X 12	112,214	
	1 Employee life 7.25 X 4	29	
	4 Employee life 31.55 X 12	379	
	1 Employee dental 26.35 X 12	316	
	2 Employee + Spouse dental 94.20 X 12	1,130	
140	Payroll Taxes		21,367
	.0765 X 279,309	21,367	
160	Employee Retirement		7,925
	.03 X 264,161	7,925	
210	Professional Fees		71,950
	Legal fees 5 hours X 210	1,050	
	Audit	900	
	Mapping services	20,000	
	Engineering	50,000	

CITY OF O'NEILL

STREET BUDGET

255	Insurance		52,049
	Liability, Fire, Casualty		
	as per agent of record	28,737	
	Worker's Comp	23,312	
260	Utilities		78,600
	Electricity & street lighting	70,000	
	Heat	8,000	
	Telephone		
	Cellular phone	600	
290	Miscellaneous & Contingent		68,900
	Schooling & travel	3,700	
	Street light repair	5,000	
	Building maintenance	50,000	
	Unanticipated expense	9,500	
	Freight	100	
	Radio repair	600	
320	Supplies & Publishing		120,300
	Washed gravel	17,000	
	Safurock	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		80,000
	Repairs	25,000	
	Parts & maintenance	43,000	
	Blades & chains	3,500	
	Tires	8,500	
340	Gas & Oil		33,500
	Gas/Diesel	32,000	
	Oil	1,500	

CITY OF O'NEILL

STREET BUDGET

510	Surfacing/Storm Sewer		20,000
	Everett Street 4th to Madison		
	2nd Street Hynes to Adams	225,000	
	Adams Street 2nd to 4th	275,000	
	To pay from CI Fund	(500,000)	
	Drainage Ditch by Sale Barn	20,000	
	Drainage ditch along 7th St from S. Fitch Blvd to river	-	
	Less amounts budgeted in Commun Impr Fund		
530	Capital Expenditures		263,414
	Tar Machine	70,000	
	2024 Motorgrader	54,826	
	Street Sweeper	57,955	
	Dump Truck	39,344	
	Payloader	41,289	
540	Street/Sidewalk Projects		-
		0	
600	Principal on debt		120,000
	Principal due on HW allo bond s	120,000	
610	Bond Interest		34,448
	Interest due on bonds	34,448	
710	Contractual Payment		-
	Contract with State of Nebraska		
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

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
530 Capital Expenditures				
CC Loan Fees		750	750	750
CC Loan Principal	35,000	35,000	35,000	35,000
CC Loan Interest	5,040	4,725	4,725	4,410
Miscellaneous Welcome Sign		2,649		
Miscellaneous Street Projects	19,774			110,000
Housing Study/Comp Plan		42,000	42,000	10,500
Nuisance clean up		9,468	20,000	20,000
Adams 2nd to 4th street	-	141,124	455,000	390,000
Transfers	-			
	59,814	235,716	557,475	570,660
Necessary Cash Reserve			7,473	10,125
TOTAL	59,814	235,716	564,948	580,785

TOTAL REQUIREMENTS

REVENUES

Fund Balance	192,646	350,644	342,148	350,785
77 City Sales Tax	213,524	228,311	220,000	225,000
29 Interest on Investments	4,288	7,546	2,800	5,000
Community Foundation/Donations		-		
Other	-			
Bond Proceeds	-	-		
TOTAL REVENUES	410,458	586,501	564,948	580,785
Less Expenditures	59,814	235,716	564,948	580,785
Balance	350,644	350,785	-	-

350,644

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

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
210 Professional Fees	250	200	1,000	1,000
610 Bond Principal	220,000		-	70,000
Future bonds - appropriate			250,000	250,000
620 Bond Interest	1,925	150,741	150,601	139,053
Future bonds - appropriate	-			
TOTAL	222,175	150,941	401,601	460,053
Necessary Cash Reserve			171,686	178,664
TOTAL REQUIREMENTS	222,175	150,941	573,287	638,717
REVENUES				
Fund Balance	362,171	356,746	360,062	423,092
09 In-lieu-of Tax-NPPD	13,714	14,788	14,000	14,700
16 MV Pro Rate	382	396	425	425
58 Special Assessments	-			
29 Interest	5,081	7,434	3,800	5,500
18 Homestead Exemption	9,918	10,240		
17 Property Taxes	174,387	170,040	195,000	195,000
20 Property Tax Credit	13,268	14,389		
Proceeds of refunding bonds	-			
TOTAL REVENUES	578,921	574,033	573,287	638,717
Less Requirements	222,175	150,941	573,287	638,717
Balance	356,746	423,092	-	-

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

Fiscal Year 2026-27 BUDGET

210 Professional Fees
Fees to Fremont National Bank

610 Bond Principal

FEMA BOND 1 taxable issue -	50,000
FEMA BOND 2 taxable issue -	20,000
TOTAL	70,000

620 Bond Interest

FEMA BOND 1 taxable issue	101,725
FEMA BOND non taxable issue	37,142
TOTAL	138,867

Future Maturities

Year ending Sept 30.

	FEMA BONDS	next 4 years maturities	
	Principal	Interest	TOTAL
2027	70,000	138,867	208,867
2028	80,000	135,430	215,430
2029	85,000	131,699	216,699
2030	90,000	127,805	217,805

CITY OF O'NEILL

WATER FUND

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	124,662	184,621	182,172	206,350
130 Employee Insurance	38,804	60,604	107,788	35,027
140 Payroll Taxes	9,230	13,752	14,291	31,333
160 Employee Retirement	1,322	3,704	5,326	6,035
210 Professional Fees	16,636	13,778	79,300	29,450
255 Insurance	23,963	24,559	27,559	30,866
260 Utilities	55,364	49,189	48,700	51,700
290 Miscellaneous	9,608	10,554	64,150	62,329
320 Supplies & Publishing	22,399	24,150	29,418	29,418
330 Parts & Repairs	7,973	3,446	6,500	6,500
340 Gas & Oil	6,916	5,293	8,200	8,200
355 Chemicals	2,925	4,960	6,000	6,000
360 Line Maintenance	6,921	4,605	15,000	15,000
370 Meters	46,881	39,118	40,000	50,000
390 Facility Maintenance	10,909	36,620	56,000	56,000
530 Capital Expenditures	167,130	292,714	292,714	230,214
700 Loan Principal	114,339	121,769	121,769	82,399
760 Water Tower Loan/Reserve			-	-
Loan interest	41,856	31,300	31,300	29,473
Reserve for future capital outlays	-		600,000	600,000
780 Sales tax	17,581	14,246		-
TOTAL	725,419	938,982	1,736,187	1,566,294
Necessary Cash Reserve			514,864	911,061
TOTAL REQUIREMENTS			2,251,051	2,477,355
REVENUES				
Fund Balance	672,924	1,087,767	1,075,051	1,308,355
57 Miscellaneous	13,908	10,384	13,000	13,000
78 Sales Tax NET	13,108	13,246		
47 Service Billings	979,898	986,216	975,000	985,000
55 Service & Sales	13,482	10,044	13,000	13,000
29 Interest	13,104	22,703	15,000	20,000
Transfers from General				
Loan Proceeds	-			
Grants	-	2,821	50,000	28,000
58 Assessments				
77 City Sales Tax	106,762	114,156	110,000	110,000
TOTAL REVENUES	1,813,186	2,247,337	2,251,051	2,477,355
Less Expenditures	-	938,982	2,251,051	2,477,355
Balance	1,087,767	1,308,355	-	-

WATER FUND

110	Salaries	206,350
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206,350

$$\begin{array}{r} 32,531 \\ 811 \\ 468 \\ \hline 33,810 \end{array}$$

55,203
1,373
728
57,304

51,813
1,331
520
53,664

10,330
257
117
10,704

9,251
231
117
9,599

17,137
429
351
17,917

14,414
362
281
15,057

3,120

5,175

27,260

8,638
16,693
51
174
463
925
316

CITY OF O'NEILL

WATER FUND

130	Employee Insurance	Admin staff		7,767
	1 Family health 3,077.71 X 12 X .125		4,617	
	1 Employee health 1,818.04 X 12 X .125		2,727	
	1 Employee life 8.52 X 12 X .125		13	
	1 Employee life 4.72 X 12 X .125		7	
	1 Employee life 8.52 X 12 X .375		38	
	1 Employee life 8.52 X 12 X .50		51	
	1 Family dental 77.12 X 12 X .125		116	
	1 Employee dental 26.34 X 12 X .125		40	
	1 Employee + Spouse dental 26.34 X 12 X .50		158	
140	Payroll Taxes			31,333
	7.650%	211,525	31,333.00	
	Salaries plus OT			
160	Employee Retirement			6,035
	.03 X 201,175		6,035	
210	Professional Fees			29,450
	Legal fees 10 hours X 210		2,100	
	Annual audit		4,000	
	Engineering		10,000	
	IWorQ System		3,850	
	Miscellaneous		4,000	
	State Health Laboratories		5,500	
255	Insurance			30,866
	Liability, Fire, Casualty		23,140	
	Worker's Comp		7,726	
260	Utilities			51,700
	Electricity		48,000	
	Propane		2,000	
	Telephone		700	
	Cellular phone		1,000	
290	Miscellaneous & Contingent			62,329
	Dues : League & Rural Water		3,550	
	Training and schooling		8,500	
	Badger maintenance		1,000	
	Unanticipated expenses		1,500	
	Grant expenses for education		47,179	
	Digger's hotline		600	
320	Supplies & Publishing			29,418
	Postage		4,500	
	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		1,800	
	Uniforms		2,500	
330	Parts & Repairs			6,500
	Parts/repairs vehicle and equipment		4,750	
	Tires and repair		1,750	

CITY OF O'NEILL

WATER FUND

340 Gas & Oil		8,200
Gas	7,700	
Oil	500	
355 Chemicals		6,000
Fluoride & Chlorine	6,000	
360 Line Maintenance		15,000
Valves, curb stops and miscellaneous	15,000	
370 Meters		50,000
Radio read meters and backflow parts	50,000	
390 Facility Maintenance		56,000
General maintenance	48,000	
Service well	8,000	
530 Capital Expenditures		230,214
Generator Repair	9,000	
Vac truck/sewer jet	42,714	
Generator Installation @water tower	25,000	
Adams St 2nd to 4th	117,500	
Hurco valve exerciser	32,000	
Cement saw	4,000	
610 Bond Principal		
700 Utility Deposit Transfer - Credit Card		300
	300	
760 Water Tower Loan Account		162,275
Water tower loan payment	162,275	
10% Loan reserve requirement		
780 Sales Tax		-

CITY OF O'NEILL

SEWER FUND

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	181,478	204,904	244,758	206,718
130 Employee Insurance	59,344	63,071	73,302	24,062
140 Payroll Taxes	13,458	15,237	19,170	16,295
160 Employee Retirement	1,587	2,700	7,168	6,013
210 Professional Fees	11,992	19,781	40,250	30,450
255 Insurance	47,865	52,119	55,119	61,734
260 Utilities	68,416	70,926	66,200	71,200
290 Miscellaneous	3,255	6,957	14,900	14,900
320 Supplies & Publishing	32,179	30,486	76,725	76,725
330 Parts & Repairs	6,683	3,248	12,400	12,300
340 Gas & Oil	3,694	5,692	6,750	6,750
355 Lab Supplies	3,083	3,817	8,000	8,000
360 Line Maintenance	3,300	7,903	25,000	25,000
390 Facility Maintenance	103,264	137,807	265,000	265,000
530 Capital Expenditures	19,812	124,580	197,414	177,714
530 Capital Lagoon project	357,929	926,863	1,300,000	
780 Sales tax city share paid	54,182	55,864	60,000	60,000
Adam Street net of CIF share			35,000	
Repayment of Anticipation notes				935,000
Interest on the BANs due Jan 27				23,141
610 Bond Principal	35,155	-	-	
Bond Interest	7,559	-	28,115	25,238
TOTAL	1,014,235	1,731,955	2,507,156	2,021,002
Necessary Cash Reserve			105,151	416,311
TOTAL REQUIREMENTS	1,014,235	1,731,955	2,612,307	2,437,313
REVENUES				
Fund Balance	164,647	195,407	215,807	446,313
57 Miscellaneous	2,920	6,787		
72 Transfer from General				
78 Sales Tax collected customers	57,461	58,031	60,000	60,000
47 Service Billings	873,720	868,791	920,000	875,000
55 Service & Sales	1,550	4,314	1,000	2,000
Debt proceeds		923,780	1,300,000	935,000
29 Interest	2,581	6,993	3,000	5,000
58 Assessments				
60 Grants/ ARPA SEE ARPA FUND	-			
77 City Sales Tax	106,763	114,165	112,500	114,000
Transfer from ARPA	-			
TOTAL REVENUES	1,209,642	2,178,268	2,612,307	2,437,313
Less Expenditures	1,014,235	1,731,955	2,612,307	2,437,313
Balance	195,407	446,313	-	-

CITY OF O'NEILL
SEWER FUND

Fiscal Year 2026-27 BUDGET	195,407	
	-	
110 Salaries		206,718
Water/Sewer Supervisor		
Present salary 31.28 X 80 X 13	32,531	
COL adjustment .78 X 80 X 13	811	
Evaluation adjustment .45 X 80 X 13	468	
	33,810	
Lab Technician Hinrichs		
Present salary 27.96 X 80 X 26	58,157	
COL adjustment .70 X 80 X 26	1,456	
Evaluation adjustment .25 X 80 X 26	520	
	60,133	
Maintenance Operator Root		
Present salary 22.76 X 80 X 26	47,341	
COL adjustment .57 X 80 X 26	1,186	
Evaluation adjustment .25 X 80 X 26	520	
	49,047	
	-	
City Clerk/Treasurer		
Present salary 39.73 X 80 X 26 X .125	10,330	
COL adjustment .99 X 80 X 26 X .125	257	
Evaluation adjustment .45 X 80 X 26 X .125	117	
	10,704	
Deputy Clerk/Treasurer		
Present salary 35.58 X 80 X 26 X .125	9,251	
COL adjustment .89 X 80 X 26 X .125	231	
Evaluation adjustment .45 X 80 X 26 X .125	117	
	9,599	
Account Clerk II		
Present salary 21.97 X 80 X 26 X .375	17,137	
COL adjustment .55 X 80 X 26 X .375	429	
Evaluation adjustment .45 X 80 X 26 X .375	351	
	17,917	
Account Clerk I - Part time		
Present salary 23.10 X 48 X 26 X .50	14,414	
COL adjustment .58 X 48 X 26 X .50	362	
Evaluation adjustment .45 X 48 X 26 X .50	281	
	15,057	
3 Certifications 2.00 X 80 X 26	4,160	
Overtime 41.94 X 150 hours	6,291	

CITY OF O'NEILL

SEWER FUND

130	Employee Insurance			65,392
	1 Family health 3,609.53 X 12		43,314	
	1 Employee + Children health 1,625.78 X 12		19,509	
	2 Employee life 17.04 X 12		204	
	1 Employee life 8.52 X 6		51	
	1 Family dental 77.12 X 6		463	
	2 Family dental 154.24 X 12		1,851	
130	Employee Insurance			7,767
	1 Family health 3,077.71 X 12 X .125		4,617	
	1 Employee health 1,818.04 X 12 X .125		2,727	
	1 Employee life 8.52 X 12 X .125		13	
	1 Employee life 4.72 X 12 X .125		7	
	1 Employee life 8.52 X 12 X .375		38	
	1 Employee life 8.52 X 12 X .50		51	
	1 Family dental 77.12 X 12 X .125		116	
	1 Employee dental 26.34 X 12 X .125		40	
	1 Employee + Spouse dental 26.34 X 12 X .50		158	
140	Payroll Taxes			16,295
	Salaries plus OT	7.65% 213,009	16,295	
160	Employee Retirement			6,013
	.03 X 200,427		6,013	
210	Professional Fees			30,450
	Legal fees hours 10 X 210		2,100	
	Annual audit		4,000	
	Engineering		14,000	
	IWorQ System		3,850	
	Sewer camera		500	
	Testing laboratories		6,000	
255	Insurance			61,734
	Liability, Fire, Casualty		52,124	
	Worker's Comp		9,610	
260	Utilities			71,200
	Electricity		65,500	
	Propane		3,900	
	Telephone		800	
	Cellular phone		1,000	
290	Miscellaneous & Contingent			14,900
	Dues League of Municipalities		4,050	
	Training & schooling		6,500	
	Freight		300	
	Unanticipated expenses		3,500	
	Digger's hotline		550	

CITY OF O'NEILL

SEWER FUND

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		12,300
	Parts	4,000	
	Vehicle and equipment	7,500	
	Tires and repair	800	
	Radio repair	-	
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		25,000
	Manholes & line improvements	25,000	
390	Facility Maintenance		265,000
	Maintenance/repairs	150,000	
	Sludge hauling	115,000	
530	Capital Expenditures		177,714
	Sewer Jet lease	42,714	
	Lining/manhole projects	45,000	
	Wet Well Refurbish	90,000	
610	Bond	25,238	25,238
780	Sales Tax		60,000
		60,000	

CITY OF O'NEILL
SOLID WASTE FUND

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
110 Salaries	321,130	349,596	349,486	366,495
130 Employee Insurance	139,071	176,531	176,619	201,770
140 Payroll Taxes	23,779	25,837	26,736	28,037
160 Employee Retirement	5,978	6,991	9,738	10,498
210 Professional Fees	6,231	38,529	27,790	30,790
255 Insurance	58,324	53,428	67,073	75,122
260 Utilities	15,475	15,180	16,650	16,650
290 Miscellaneous	8,680	8,593	13,000	13,000
320 Supplies & Publishing	9,901	10,414	14,300	13,800
330 Parts & Repairs	29,196	43,341	46,500	51,500
340 Gas & Oil	28,232	32,121	34,000	34,000
380 Operating Exp - Tipping and Trucking	571,923	573,219	575,000	575,000
390 Facility Maintenance	13,131	28,748	22,100	22,100
530 Capital Expenditures	12,820	49,292	120,853	153,453
610 Lease Principal	21,158	-	-	-
620 Lease Interest	3,695	-	-	-
900 Landfill Closure Expenses	-	-	-	-
Transfer to Street	-	-	-	-
TOTAL	1,268,724	1,411,820	1,499,845	1,592,215
Necessary Cash Reserve	236,104	272,781	110,991	131,966
TOTAL REQUIREMENTS	1,504,828	1,684,601	1,610,836	1,724,181
REVENUES				
Fund Balance	123,995	236,104	222,836	272,781
29 Interest on Investments	1,924	3,954	1,800	2,100
Lease proceeds	-	-	-	-
Garbage Fees	293,099	308,321	300,000	310,000
Dumpster/Commercial Fees	293,439	305,030	300,000	307,000
Small Business Fees	33,160	39,306	35,000	41,000
Roll-off Tipping Fees	42,521	49,712	41,000	51,000
Non Roll-off Tipping Fees	664,889	688,305	660,000	685,000
Recycling	4,828	7,947	4,400	7,000
Rents	27,000	27,000	27,000	27,000
Yard Waste Fees	10,585	10,744	9,500	12,000
Misc	9,388	8,178	9,300	9,300
TOTAL REVENUES	1,504,828	1,684,601	1,610,836	1,724,181
Less Expenditures	1,268,724	1,411,820	1,610,836	1,724,181
Balance	236,104	272,781	-	-

CITY OF O'NEILL
SOLID WASTE FUND

236,104

Fiscal Year 2026-27 BUDGET

110	Salaries		366,495
	Solid Waste Manager		
	Present salary 37.43 X 80 X 26	77,854	
	COL adjustment .94 X 80 X 26	1,955	
	Evaluation adjustment .45 X 80 X 26	936	
		80,745	
	 Facility Operator/Driver II wheeler		
	Present salary 22.18 X 80 X 26	46,134	
	COL adjustment .55 X 80 X 26	1,144	
		47,278	
	 Facility Operator/Driver I nix		
	Present salary 21.93 X 80 X 26	45,614	
	COL adjustment .55 X 80 X 26	1,144	
	Wage adjustment .78 X 80 X 26	1,622	
		48,380	
	 Facility/Landfill Operator I hunt		
	Present salary 27.50 X 80 X 26	57,200	
	COL adjustment .69 X 80 X 26	1,435	
	Evaluation adjustment .25 X 80 X 26	520	
		59,155	
	 Facility/Landfill Operator II neal		
	Present salary 26.39 X 80 X 26	54,891	
	COL adjustment .66 X 80 X 26	1,373	
	Evaluation adjustment .25 X 80 X 26	520	
		56,784	
	 Facility Operator III jeff		
	Present salary 22.18 X 80 X 26	46,134	
	COL adjustment .55 X 80 X 26	1,144	
		47,278	
	 Account Clerk II		
	Present salary 21.97 X 80 X 26 X .25	11,424	
	COL adjustment .55 X 80 X 26 X .25	286	
	Evaluation adjustment .45 X 80 X 26 X .25	234	
		11,944	
	Overtime 42.66 X 350 hours	14,931	
130	Employee Insurance clerical		26
	1 Employee life 8.52 X 12 X .25	26	

CITY OF O'NEILL

SOLID WASTE FUND

130	Employee Insurance		201,744
	1 Employee health 856.93 X 12	10,283	
	5 Employee Family health 15548.95 X 12	186,587	
	6 Employee life 44.96 X 12	540	
	2 Employee dental 52.70 X 12	632	
	4 Family dental 308.48 X 12	3,702	
140	Payroll Taxes		28,037
	.0765 X gross	28,037	
		366,495	
160	Employee Retirement		10,498
	.03 X 349,942	10,498	
210	Professional Fees		30,790
	Fremont National Bank	4,500	
	Engineering	840	
	Legal fees 4 hours X 210	2,700	
	Annual audit	3,000	
	Licenses and Permits	19,750	
255	Insurance		75,122
	Liability & Property, Casualty as		
	per agent of record	33,115	
	Workman's Comp	42,007	
260	Utilities		16,650
	Electricity	12,000	
	Gas	3,500	
	Telephone	650	
	Cellular	500	
290	Miscellaneous & Contingent		13,000
	Closure and Post-Closure	7,000	
	Tire Clean up		
	Unanticipated expenses	6,000	
320	Supplies & Publishing		13,800
	Legal publication	300	
	Postage	2,500	
	Supplies	6,500	
	Billing supplies/programming	3,000	
	Uniforms, gloves and safety gear	1,500	
	Freight/wiring fees		
330	Parts & Repairs		51,500
	Parts	3,000	
	General repair/maintenance	3,500	
	Major repairs	25,000	
	Tires and repair	20,000	
340	Gas & Oil		34,000
	Gas/Oil/Diesel	34,000	

CITY OF O'NEILL

SOLID WASTE FUND

380	Operating Expenses		575,000
	Trucking and tipping fees	575,000	
 390	Facility Maintenance		 22,100
	Cleaning 175.00 X 12	2,100	
	Maintenance - both buildings	20,000	
 530	Capital Expenditures		 153,453
	Garbage truck	45,600	
	Dumpsters and containers	30,000	
	Payloader	24,853	
	Roll-Off boxes	25,000	
	Pickup	28,000	

CITY OF O'NEILL

TIF FUND

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
530				
O'Neill Living Center	33,211	23,949	50,000	40,000
Kersenbrock Dental			-	-
Evergreen	30,710	23,189	54,000	44,000
Handlebend	2,670	1,460	3,800	3,800
Miscellaneous	-	10,668		
TOTAL	66,591	59,266	107,800	87,800
Necessary Cash Reserve			-	-
TOTAL REQUIREMENTS	66,591	59,266	107,800	-
REVENUES				
Fund Balance	16,724	9,658	-	-
Property Taxes- All Projects	59,525	49,608	107,800	87,800
TOTAL REVENUES	76,249	59,266	107,800	87,800
Less Expenditures	66,591	59,266	107,800	87,800
Balance	9,658	-	-	-

CITY OF O'NEILL

LB840

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
Loans and Grants	233,050	308,649	1,615,287	1,615,287
PIP Grants	103,035	139,252	180,210	615,266
Supplies/Publishing/Filing fees	298	228	500	500
Professional fees/Postage	4,823	3,269	9,000	9,000
Credit Bureau Services fees				
Donations	-			
TOTAL	341,206	451,398	1,804,997	2,240,053
Necessary Cash Reserve				
TOTAL REQUIREMENTS	341,206	451,398	1,804,997	2,240,053
REVENUES				
Fund Balance	692,547	1,079,331	1,093,997	1,433,553
Sales tax	426,408	443,617	410,000	443,000
Loan Payments	299,387	358,461	300,000	360,000
Interest	2,195	3,542	1,000	3,500
TOTAL REVENUES	1,420,537	1,884,951	1,804,997	2,240,053
Less Expenditures	341,206	451,398	1,804,997	2,240,053
Balance	1,079,331	1,433,553	-	-

CITY OF O'NEILL

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
ADMIN - reappropriate		-	42,081	45,074
CDBG - CNEDD-OOR	116	-	50	50
TOTAL	116	-	42,131	45,124
Necessary Cash Reserve			-	-
TOTAL REQUIREMENTS	116	-	42,131	45,124
REVENUES				
Fund Balance	36,926	39,440	39,431	42,282
CDBG - CNDD for REAP	2,630	2,842	2,700	2,842
TOTAL REVENUES	39,556	42,282	42,131	45,124
Less Expenditures	116	-	42,131	45,124
Balance	39,440	42,282	-	-

CITY OF O'NEILL

KENO

	10-1-24 to 9-30-25 Actual	10-1-25 to 9-30-26 Act+Est	10-1-25 to 9-30-26 Budget	10-1-26 to 9-30-27 Budget
EXPENDITURES				
Projects			7,200	2,388
	-	-		
TOTAL	-	-	7,200	2,388
Necessary Cash Reserve	1,188	2,388		-
TOTAL REQUIREMENTS	1,188	2,388	7,200	2,388
REVENUES				
Fund Balance	0	1,188	1,200	2,388
Interest	0		0	0
Receipts	1,188	1,200	6,000	0
TOTAL REVENUES	1,188	2,388	7,200	2,388
Less Expenditures	-	-	7,200	2,388
Balance	1,188	2,388	-	-