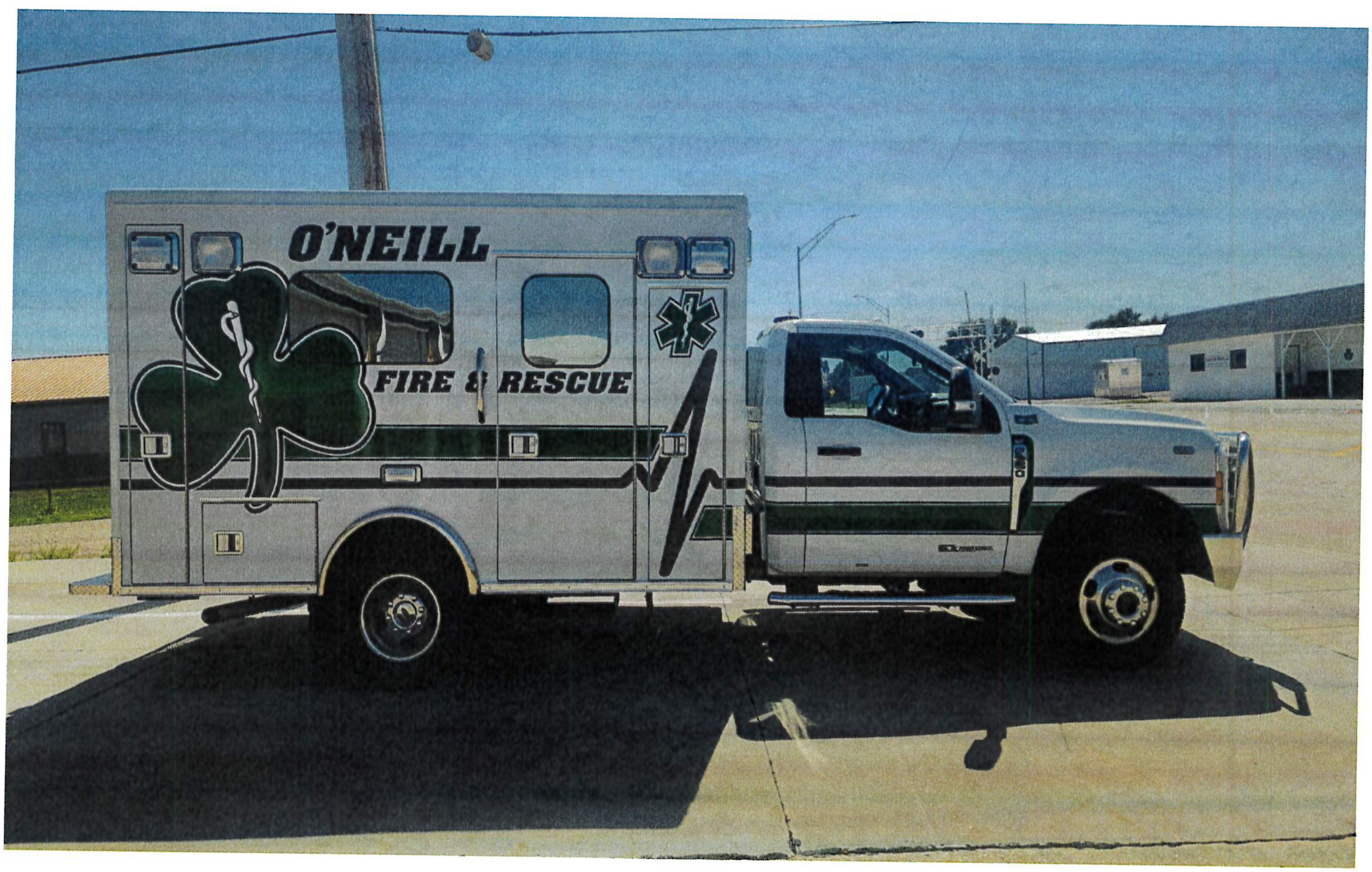
CITY OF O'NEILL
2025-2026
BUDGET



2025-2026
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, 2025 through September 30, 2026

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:

984,489.42	Property Taxes for Non-Bond Purposes
196,950.00	Principal and Interest on Bonds
1,181,439.42	**Total Personal and Real Property Tax Required**

241,454,938.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	2,000,000.00
Interest	2,288,356.00
Total Bonded Indebtedness	4,288,356.00

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, 2024 through June 30, 2025?

[X] 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, 2024 through June 30, 2025?

[ ] YES [X] 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 9-30-2025

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 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	2,897,606.00	2,033,617.00	4,610,166.00
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)	**2,945,414.00**	**2,075,777.00**	**4,660,166.00**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	823,125.00	913,722.00	1,169,742.00
7	Federal Receipts	7,000.00	54,501.00	56,000.00
8	State Receipts: Motor Vehicle Pro-Rate	1,822.00	1,818.00	1,925.00
9				
10	State Receipts: Highway Allocation and Incentives	543,361.00	546,670.00	549,056.00
11	State Receipts: Motor Vehicle Fee	38,573.00	36,527.00	38,000.00
12	State Receipts: State Aid	-	-	
13	State Receipts: Municipal Equalization Aid	316,316.00	393,394.00	452,418.00
14	State Receipts: Other	48,284.00	49,245.00	1,500.00
15	State Receipts: Property Tax Credit	49,522.00	-	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	88,154.00	93,515.00	90,000.00
18	Local Receipts: Local Option Sales Tax	1,459,327.00	1,406,016.00	1,430,500.00
19	Local Receipts: In Lieu of Tax	61,783.00	65,972.00	69000
20	Local Receipts: Other	5,861,955.00	7,500,509.00	6,207,800.00
21	Transfers In of Surplus Fees	-	-	-
22	Transfers In Other Than Surplus Fees	80,000.00	80,000.00	200,000.00
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	**Total Resources Available** (Lines 5 thru 23)	**12,324,636.00**	**13,217,666.00**	**14,926,107.00**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**10,248,859.00**	**8,557,500.00**	**13,404,049.00**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**2,075,777.00**	**4,660,166.00**	**1,522,058.00**
27	Cash Reserve Percentage			17%

PROPERTY TAX RECAP

Tax from Line 6	1,169,742.00
County Treasurer Commission at 1%	11,697.42
Total Property Tax Requirement	1,181,439.42

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	$	984,489.42
Bond Fund	$	196,950.00
______ Fund		
______ Fund		
Total Tax Request	** $	1,181,439.42

** 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	$	1,522,058.00
Remaining Cash Reserve	$	1,522,058.00
Remaining Cash Reserve %		17%

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:

See Summary of Significant Assumptions and Accountants' Report

City of O'Neill in Holt County

Line No.	2025-2026 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	409,705.00	-	16,500.00	-	-	200,000.00	626,205.00
3	Public Safety - Police	1,172,685.00	-	33,210.00	-	-	-	1,205,895.00
3a	Public Safety - Fire	118,878.00	-	150,150.00	-	-	-	269,028.00
4	Public Safety - Other	243,371.00	-	85,000.00	-	-	-	328,371.00
5	Public Works - Streets	892,501.00	135,000.00	187,829.00	150,213.00	-	-	1,365,543.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	176,254.00	-	18,500.00	-	-	-	194,754.00
8	Culture and Recreation	597,762.00	91,000.00	61,100.00	-	-	-	749,862.00
9	Community Development	62,131.00	497,000.00	-	40,475.00	-	-	599,606.00
10	Miscellaneous	1,912,797.00	-	7,200.00	401,601.00	-	-	2,321,598.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,378,991.68	-	120,853.00	-	-	-	1,499,844.68
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	709,741.81	1,335,000.00	462,414.00	-	-	-	2,507,155.81
19	Water	690,403.51	600,000.00	292,714.00	153,069.00	-	-	1,736,186.51
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	8,365,221.00	2,658,000.00	1,435,470.00	745,358.00	-	200,000.00	13,404,049.00

(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/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	513,824.00	-	9,095.00	-	-	80,000.00	602,919.00
3	Public Safety - Police	1,042,094.00	-	191,211.00	-	-	-	1,233,305.00
3a	Public Safety - Fire	83,943.00	-	75,000.00	-	-	-	158,943.00
4	Public Safety - Other	210,003.00	-	54,865.00	-	-	-	264,868.00
5	Public Works - Streets	589,810.00	-	180,993.00	1,011,317.00	-	-	1,782,120.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	144,718.00	-	25,185.00	-	-	-	169,903.00
8	Culture and Recreation	503,207.00	-	72,137.00	-	-	-	575,344.00
9	Community Development	1,866.00	25,936.00	-	40,040.00	-	-	67,842.00
10	Miscellaneous	441,806.00	-	-	221,925.00	-	-	663,731.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,226,995.00	-	37,693.00	-	-	-	1,264,688.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	536,623.00	128,590.00	375,714.00	-	-	-	1,040,927.00
19	Water	416,674.00	-	202,756.00	113,480.00	-	-	732,910.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	5,711,563.00	154,526.00	1,224,649.00	1,386,762.00	-	80,000.00	8,557,500.00

(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.	2023-2024 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	678,536.00	-	826.00	-	-	80,000.00	759,362.00
3	Public Safety - Police	975,021.00	-	108,594.00	-	-	-	1,083,615.00
3a	Public Safety - Fire	81,982.00	-	198,357.00	-	-	-	280,339.00
4	Public Safety - Other	185,942.00	-	39,432.00	-	-	-	225,374.00
5	Public Works - Streets	624,129.00	7,165.00	387,877.00	1,085,506.00	-	-	2,104,677.00
6	Public Works - Other	-	-	-	-	-	-	-
7	Public Health and Social Services	128,878.00	-	18,245.00	-	-	-	147,123.00
8	Culture and Recreation	481,576.00	9,394.00	50,059.00	-	-	-	541,029.00
9	Community Development	25.00	82,202.00	-	40,233.00	-	-	122,460.00
10	Miscellaneous	476,107.00	-	-	246,330.00	-	-	722,437.00
11	Business-Type Activities:							
12	Airport	-	-	-	-	-	-	-
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	-	-	-	-	-	-	-
16	Solid Waste	1,260,159.00	-	-	65,804.00	-	-	1,325,963.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	788,546.00	266,496.00	-	42,714.00	-	-	1,097,756.00
19	Water	387,554.00	1,221,630.00	-	229,540.00	-	-	1,838,724.00
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds					-	-	-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	6,068,455.00	1,586,887.00	803,390.00	1,710,127.00	-	80,000.00	10,248,859.00

(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

2025-2026 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	PREPARER
NAME	Scott Menish	Sarah Sidak	See Accountants' Compiliation Report
TITLE /FIRM NAME	Mayor	Clerk	Dana F. Cole & Company, LLP
TELEPHONE	402-336-3640	402-336-3640	402-336-2030
EMAIL ADDRESS		ssidak@cityofoneill.com	olson@danacole.com

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

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

City of O'Neill

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1) $ 948,137.50	
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*		
Approved Bonds *(prior year line 16)*	(2) -	
Emergency Response *(prior year line 17)*	(3) -	
Public Safety Services *(prior year line 18)*	(4) -	
County Attorneys *(prior year line 19)*	(5) -	
County Public Defenders *(prior year line 20)*	(6) -	
Response to Public Safety Threat *(prior year line 21)*	(7) -	
Public Safety Interlocal Agreements *(prior year line 22)*	(8) -	
Voter Approved Increase *(prior year line 23)*	(9) -	
Unused authority used in the prior year *(prior year line 24)*	(10) -	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)** -	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12) **948,137.50**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue)
See instructions below for where to find this amount
949,354.68 (13)

Growth Percentage per County Assessor

3,092,839.00 (2025 Growth Value) / 227,721,461.00 (2024 Total Valuation) = 1.36% (14a)

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

12,893.83 Increase due to Growth (14)

Inflation Percentage
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

5.17% (15a)

49,081.64 Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16) 124,000.00	
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17) -	
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	
County Attorneys	(19) -	
County Public Defenders	(20) -	
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) -	
Support of an interlocal agreement relating to public safety	(22) -	
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23) -	
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24) 47,467.73	
Total Exceptions Utilized *(Total lines 16 thru 24)*		(25) **171,467.73**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*		(26) **1,181,580.70**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*		(27) 1,181,439.42
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*		(28) **141.28**

City of O'Neill

2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 47,467.73
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	47,467.73
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	141.28
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	141.28

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)		1,181,439.42	
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)		984,489.42	
Valuation	(9)		241,454,938	
Municipality Levy Subject to Levy Authority	(10)		0.407732	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.044212	
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)		0.451945	(A)
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	120,727.00	0.050000	
Total Municipality Levy Authority	(20)		0.500000	(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

2025-2026 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) 948,137.50

(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

2025 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=	
3,092,839.00	/	227,721,461.00	=	1.36 % (3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.36 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 31,857.42

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **979,994.92**

(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) 1,181,439.42

(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request exceeds allowable growth percentage. Political subdivision MUST complete the postcard notification requirements, and 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
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of O'Neill — SUBDIVISION NAME

Holt — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of O'Neill and Holt County Rural Fire Board	9-17-1993 to present	Fire and Ambulance Emergency Services
Boyd County Municipalites and Holt County Municipalites	2-27-1998 to present	911 Emergency Communications Dispatch System
City of O'Neill and Holt County	8-20-2001 to present	Joint Law Enforcements Jursidiction within an area of two miles outside municipal limits
City of O' Neill and Holt County Economic Development	7-13-2009 to present	Economic Development Services

* Copy page as necessary to list ALL Agreements.

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of O'Neill — SUBDIVISION NAME

Holt — COUNTY

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

City of O'Neill Leasing Corporation

* Copy page as necessary to list ALL Agreements.

CERTIFICATION OF TAXABLE VALUE FOR COUNTIES AND CITIES

TAX YEAR 2025
{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	$3,092,839	$241,454,938	$227,721,461	1.35817%
O'NEILL BOND FUND	City	$3,092,839	$241,454,938	$227,721,461	1.35817%
O'NEILL STREET	City	$3,092,839	$241,454,938	$227,721,461	1.35817%

* 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.

Timothy L. Wallinger
(signature of county assessor)

08/15/2025
(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 25-26

PRELIMINARY FOR NOTICE

(TAXES OVER LIMIT FOR THE JOINT PUBLIC HEARING & POSTCARD TO TAXPAYERS)

	(Proposed)	(Actual)		
General levy	This year	Last year	Increase ($)	Increase (%)
Total valuation	241,454,938	227,721,461	13,733,477	6.031%
General Fund taxes - max 50 Cents	1,207,275	1,138,607	68,667	6.031%
Less airport allocation	(106,753)	(103,143)	3,610	3.500%
Available to city for general purpose	1,100,522	1,035,464	65,057	6.283%
Actual proposed	984,489	751,188	233,302	31.058%
Difference - under limit allowed	116,032	284,277		

Total all funds	This year	Last year	Increase ($)	Increase (%)
Tax request				
City	984,489	751,188	233,302	31.058%
Airport share	106,753	103,143	3,610	3.500%
Bond	196,950	196,950	-	0.000%
Airport bond				
Total $	**1,288,192**	**1,051,280**	**236,912**	**22.54%**
Subject to limit City share	1,181,439	948,138		
Limit without the Joint Public Hearing	979,978	949,093		

Levy	This year	Last year	Change	Percent
City	0.40773	**0.32987**	0.07786	23.6%
Airport	0.04421	**0.04529**	(0.00108)	-2.4%
Bond	0.08157	0.08649	(0.00492)	-5.7%
Airport Bond				
TOTAL CITY & AIRPORT LEVY	**0.53351**	**0.46165**	**0.071861**	**15.6%**
	%	$		
Levy increase of %	15.57%			
Total dollar increase	22.54%			

CITY OF O'NEILL

BUDGET 2025-26

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

CITY OF O'NEILL
GENERAL BUDGET
BUDGET 2025-2026

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
Administration	403,937	420,747	440,498	318,102
Ambulance	225,374	264,868	248,610	328,371
Police	1,083,615	1,233,305	1,225,270	1,205,895
Fire Maintenance	280,339	158,943	309,704	269,028
Cemetery	147,123	169,903	178,497	194,925
Library	259,297	283,485	319,065	323,832
Park	281,732	291,859	449,493	426,075
Community Center	67,420	76,759	81,784	82,690
Transfer to Street	80,000	80,000	80,000	200,000
			-	-
Interlocal Agreement-Holt Co.	25,413	25,413	25,413	25,413
Interlocal Agreement-E911	182,592	-	-	-
TOTALS	**3,036,842**	**3,005,282**	**3,358,334**	**3,374,331**
Necessary Cash Reserve			472,738	589,500
TOTAL REQUIREMENTS			**3,831,072**	**3,963,831**
REVENUES				
Fund Balance -beg cash balances	1,403,557	1,029,457	1,082,079	899,471
08 Municipal Equalization	316,316	393,394	393,393	452,418
09 In-Lieu-of-Taxes-NPPD	48,376	52,258	55,000	55,000
10 NPPD Lease	602,031	568,902	620,000	590,000
16 Motor Vehicle Prorate	1,426	1,436	1,500	1,500
18 Homestead Allocation	35,732	37,829	xxx	xxx
05 Motor Vehicle Tax	88,154	93,515	87,000	90,000
21 Source Gas	13,082	12,075	13,000	13,000
22 Three River Telco Cable	15,236	14,932	15,000	15,000
23 Licenses & Permits	20,990	16,885	15,000	16,000
24 Ambulance	223,910	281,653	200,000	260,000
25 Police Fees	2,440	2,140	2,800	2,800
27 Library State Aid	2,820	1,498	1,500	1,500
28 Rural Fire Dept	1,000	2,000	1,000	1,000
29 Interest	20,537	23,932	18,000	20,000
31 Sale of Lots	10,400	12,208	7,800	10,000
32 Library Revenue	6,414	6,626	6,000	6,400
33 Pool Tickets & Park Revenue	27,355	26,657	25,000	25,000
57 Miscellaneous	927	25,841		
70 Donations	290	-		
56 Grants-Parks/Police	7,000	53,301		
77 City Sales Tax	439,120	428,018	450,000	430,000
78 State Sales Tax	2,536	2,624		
17 Property Taxes	634,015	710,404	732,000	974,742
19 Property Tax Credit	38,922	-	xxxx	xxxx
79 Occupation Tax	74,378	84,198	70,000	75,000
24 Community Center Rent/Fees	29,335	22,970	35,000	25,000
99 Debt Proceeds	-			
TOTAL REVENUES	**4,066,299**	**3,904,753**	**3,831,072**	**3,963,831**
Less Expenditures	3,036,842	3,005,282	3,831,072	3,963,831
Balance	**1,029,457**	**899,471**	**-**	**-**

CITY OF O'NEILL

ADMINISTRATION BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	212,069	221,653	221,811	117,484
120	Council Salaries	36,000	36,000	36,000	36,000
130	Employee Insurance	40,888	45,178	49,117	40,414
140	Payroll Taxes	18,647	19,358	19,723	11,742
160	Employee Retirement	4,741	5,345	6,654	3,525
210	Professional Fees	17,342	20,524	21,600	22,310
255	Insurance	19,621	16,293	26,024	19,241
260	Utilities & Telephone	4,531	4,818	4,550	5,000
265	Dues, Licenses, Permits	8,993	15,649	15,449	18,616
285	Building Maintenance	2,450	2,794	4,220	4,220
290	Miscellaneous	4,083	5,009	5,150	5,150
295	Election Expense	-	207	750	750
320	Supplies & Publishing	19,284	17,323	17,900	17,900
530	Capital Expenditures	-	2,595	3,500	10,000
700	Christmas Lights	-	906	750	750
730	School District 7	4,458	4,220	4,600	4,600
770	Donations	10,730	2,500	2,500	-
		-			
840	Recodification	100	375	200	400
					-
TOTAL		**403,937**	**420,747**	**440,498**	**318,102**

CITY OF O'NEILL

ADMINISTRATION BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**117,484**
	City Clerk/Treasurer		
	Present salary 38.25 X 80 X 26 X .75	59,670	
	COL adjustment 1.03 X 80 X 26 X .75	1,607	
	Evaluation adjustment .45 X 80 X 26 X .75	702	
		61,979	
	Deputy Clerk/Treasurer		
	Present salary 34.21 X 80 X 26 X .75	53,368	
	COL adjustment .92 X 80 X 26 X .75	1,435	
	Evaluation adjustment .45 X 80 X 26 X .75	702	
		55,505	
		-	
		-	
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**		**40,414**
	1 Family health 3,264.55 X 12 X .75	29,381	
	1 Employee health 1,114.84 X 12 X .75	10,034	
	1 Employee life 4.72 x 12 X .75	43	
	1 Employee life 8.52 X 12 X .75	77	
	1 Employee dental 24.86 X 12 X .75	224	
	1 Family dental 72.75 X 12 X .75	655	
140	**Payroll Taxes**		**11,742**
	.0765 X 153,484	11,742	
160	**Employee Retirement**		**3,525**
	.03 X 117,484	3,525	
210	**Professional Fees**		**22,310**
	Legal fees 40 hours X 210	8,400	
	Annual audit	4,310	
	Budget work	4,900	
	Website fees	1,100	
	Legal retainer 300 X 12	3,600	
255	**Insurance**		**19,241**
	Liability, Fire, Casualty & Worker's Comp		
	as per agent of record		
	General Fund	15,833	
	Workman's Comp	2,533	
	Blanket & Pension Bond	875	

CITY OF O'NEILL

ADMINISTRATION BUDGET

260	**Utilities and Telephone**		**5,000**
	Electricity for C Hall & Sirens	2,850	
	Alarm system	150	
	Telephone for C Hall & Sirens	1,500	
	Cellular phone	500	
265	**Dues, Licenses, Permits & Fees**		**18,616**
	League of Nebraska Municipalities	10,261	
	Chamber of Commerce	2,500	
	Clerk's Association	25	
	Misc. other dues	5,830	
285	**Building Maintenance**		**4,220**
	Cleaning service 185 X 12	2,220	
	Maintenance	2,000	
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 election	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**		**-**
	Annual contributions to Chamber of Commerce for promotions	-	
	Fireworks Took out for adopted	-	
840	**Recodification**		**400**
	Cost of printing & codification of annual supplements & corrections to the Municipal Code Book	400	

CITY OF O'NEILL

POLICE BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	639,689	662,281	665,553	701,835
130	Employee Insurance	132,235	178,173	179,304	215,158
140	Payroll Taxes	48,322	50,601	50,915	53,690
160	Employee Retirement	14,071	16,147	19,533	20,600
210	Professional Fees	7,475	3,171	7,850	7,875
255	Insurance	44,745	57,605	58,169	66,247
260	Utilities & Telephone	12,524	8,944	12,900	11,000
275	Dog Fees	2,100	3,500	3,000	3,200
280	Radio Maintenance	394	530	750	750
285	Building Maintenance	5,812	4,221	4,080	7,480
290	Miscellaneous	10,460	8,683	17,000	17,000
310	Uniforms & Upkeep	9,751	5,827	8,300	7,500
320	Supplies & Publishing	14,575	15,100	13,900	20,350
325	Investigative Expenses	2,710	1,913	3,500	5,500
330	Parts & Repairs	15,013	9,750	9,000	12,000
340	Gas & Oil	14,846	15,238	18,000	18,000
530	Capital Expenditures	108,594	191,211	149,016	33,210
570	Public Safety	299	410	4,500	4,500
TOTAL		**1,083,615**	**1,233,305**	**1,225,270**	**1,205,895**

CITY OF O'NEILL

POLICE BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**701,835**
	Police Chief		
	Present salary 46.31 X 80 X 26	96,325	
	COL adjustment 1.25 X 80 X 26	2,600	
	Evaluation adjustment .45 X 80 X 26	936	
	Uniform allotment .14 X 80 X 26	291	
		100,152	
	Sergeant		
	Present salary 39.96 X 80 X 26	83,117	
	COL adjustment 1.08 X 80 X 26	2,246	
	Evaluation adjustment .45 X 80 X 26	936	
	Uniform allotment .14 X 80 X 26	291	
		86,590	
	Investigator		
	Present salary 34.43 X 80 X 26	71,614	
	COL adjustment .93 X 80 X 26	1,934	
	Evaluation adjustment .45 X 80 X 26	936	
	Uniform allotment .14 X 80 X 26	291	
		74,775	
	K9 officer		
	Present salary 31.48 X 80 X 26	65,478	
	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	
		68,473	
	1 Patrol		
	Present salary 32.97 X 80 X 26	68,578	
	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	
		71,656	
	1 Patrol		
	Present salary 32.52 X 80 X 26	67,642	
	COL adjustment .88 X 80 X 26	1,830	
	Evaluation adjustment .45 X 80 X 26	936	
	Uniform allotment .14 X 80 X 26	291	
		70,699	
	1 Patrol		
	Present salary 27.94 X 80 X 26	58,115	
	COL adjustment .76 X 80 X 26	1,581	
	Evaluation adjustment .25 X 80 X 26	520	
	Uniform allotment .14 X 80 X 26	291	
		60,507	
	1 Patrol		
	Present salary 27.94 X 80 X 26	58,115	
	COL adjustment .76 X 80 X 26	1,581	
	Evaluation adjustment .45 X 80 X 26	936	
	Uniform allotment .14 X 80 X 26	291	
		60,923	
	Clerical		
	Present salary 21.83 X 80 X 26	45,406	
	COL adjustment .59 X 80 X 26	1,227	
	Evaluation adjustment .45 X 80 X 26	936	
		47,569	

		-	
		-	
	5 Certifications 1.50 X 80 X 26	3,120	
	Additional Hours 32.46 X 600	19,476	
	Overtime 48.69 X 250	12,173	
	Holidays 32.46 X 700	22,722	
	Reserves 30.00 X100 hours	3,000	
		60,491	
130	**Employee Insurance**		**215,158**
	4 Family health 13,058.20 X 12	156,698	
	1 Employee + Spouse health 2,307.18 X 12	27,686	
	2 Employee health 2,229.68 X 12	26,756	
	8 Employee life 66.89 X 12	803	
	2 Employee dental 49.72 X 12	596	
	3 Family dental 218.25 X 12	2,619	
140	**Payroll Taxes**		**53,690**
	.0765 X 701,835	53,690	
160	**Employee Retirement**		**20,600**
	.03 X 686,662	20,600	
210	**Professional Fees**		**7,875**
	Legal fees 35 hours X 210	7,350	
	Annual audit	525	
255	**Insurance**		**66,247**
	Casualty & Liability as per agent of record	32,162	
	Worker's Comp	34,085	
260	**Utilities**		**11,000**
	Electric	4,900	
	Phone	2,600	
	Heat	2,700	
	Cell phone	800	
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**		**7,500**
	Uniforms	3,500	
	Bullet proof vest	4,000	

CITY OF O'NEILL

POLICE BUDGET

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**		**33,210**
	Security cameras	1,700	
	2026 lease payment	18,500	
	Equipment for new unit	8,000	
	In car computers installation	2,000	
	Taser replacement	3,010	
570	**Public Safety**		**4,500**
	Siren and maintenance	4,500	

CITY OF O'NEILL

FIRE BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	6,000	6,000	6,000	6,000
140	Payroll Taxes	459	459	459	459
210	Professional Fees	794	626	1,550	1,575
255	Insurance	26,388	23,141	34,425	26,794
260	Utilities	7,034	7,255	5,170	6,500
270	Training	6,962	8,642	9,000	11,000
280	Radio Maintenance	3,458	4,500	5,000	9,000
285	Building Maintenance	14,820	5,298	12,000	10,000
290	Miscellaneous	1,361	-	100	100
320	Supplies & Publishing	4,990	7,541	8,000	10,450
330	Parts & Repairs	4,950	14,921	20,000	27,500
340	Gas & Oil	4,766	5,560	7,500	7,500
350	Lights & Wiring	-	-	500	2,000
530	Capital Expenditures	198,357	75,000	75,000	75,150
760	Sinking Fund-New Truck			125,000	75,000
TOTAL		**280,339**	**158,943**	**309,704**	**269,028**

CITY OF O'NEILL

FIRE BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**6,000**
	Payment to Chief 500 X 12	6,000	
140	**Payroll Taxes**		**459**
	.0765 X 6,000	459	
210	**Professional Fees**		**1,575**
	Legal fees 5 hours X 210	1,050	
	Annual audit	525	
255	**Insurance**		**26,794**
	Fire, Casualty & Liability as per agent of record	17,915	
	Worker's Comp	7,788	
	Life Insurance	1,091	
260	**Utilities**		**6,500**
	Telephone	2,650	
	Alarm system	270	
	Electricity	3,280	
	Heat	300	
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**		**100**
	Allowance for unanticipated expense	100	
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**		**75,150**
	PPE(boots, bunker gear, gloves, helmets)	20,000	
	Thermal camera	7,000	
	Command Truck Outfitting	20,000	
	Hose/hose winder/testing	23,750	
	Trauma kit	600	
	Electric Vehicle fire and rescue equipment	3,800	
760	**Sinking Fund**		**75,000**
		75,000	

CITY OF O'NEILL

AMBULANCE BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	99,162	112,717	96,989	129,198
140	Payroll Taxes	7,574	8,664	7,420	9,884
210	Professional Fees	1,389	789	920	998
255	Insurance	9,509	12,062	12,362	13,872
260	Utilities	1,868	2,106	2,200	2,200
270	Training	3,933	8,517	9,000	12,000
280	Radio Maintenance	109	1,916	1,000	2,000
290	Miscellaneous	-	116	1,000	1,000
320	Supplies & Publishing	20,660	19,319	19,319	19,319
330	Parts, Repairs, & Tires	7,199	3,557	8,400	8,400
340	Gas & Oil	8,295	8,322	9,000	9,500
530	Capital Expenditures	39,432	54,865	51,000	85,000
710	Contractual Payment	26,244	31,918	30,000	35,000
TOTAL		**225,374**	**264,868**	**248,610**	**328,371**

CITY OF O'NEILL

AMBULANCE BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**129,198**
	Salaries 110,000	110,000	
	Billing clerk 9.23 X 80 X 26	19,198	
140	**Payroll Taxes**		**9,884**
	.0765 X 129,198	9,884	
210	**Professional Fees**		**998**
	Legal fees 2 hours X 210	420	
	Annual audit	578	
255	**Insurance**		**13,872**
	Casualty & Liability as per agent of record	10,718	
	Worker's Comp	3,154	
260	**Utilities**		**2,200**
	Cellular phone	2,200	
270	**Training**		
	EMT training course, books, films & other training materials	12,000	**12,000**
280	**Radio Maintenance**		**2,000**
		2,000	
290	**Miscellaneous & Contingent**		**1,000**
	Allowance for unanticipated expense	1,000	
320	**Supplies and Publishing**		
	Medical supplies, publishing, linens, oxygen tanks & small tools	14,000	**19,319**
	Hepatitis B / Medicine	1,000	
	Software	3,519	
	Postage	800	
330	**Parts, Repairs & Tires**		**8,400**
	Parts and maintenance	1,500	
	Repairs	2,500	
	Tires	4,400	
340	**Gas & Oil**		**9,500**
	Gas and oil all vehicles	9,500	
530	**Capital Expenditures**		**85,000**
	Lucas	20,000	
	Defib/Monitor	30,000	
	Ambulance	35,000	
710	**Contractual Payment to Rural**		**35,000**
		35,000	

CITY OF O'NEILL

CEMETERY BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	74,767	78,517	81,736	95,254
130	Employee Insurance	15,354	28,429	17,719	39,196
140	Payroll Taxes	5,661	6,439	6,253	7,287
160	Employee Retirement	1,644	1,742	938	2,076
255	Insurance	10,782	7,522	14,991	8,652
260	Utilities	3,375	3,547	3,650	4,150
290	Miscellaneous	3,551	4,794	4,300	4,300
320	Supplies & Publishing	7,230	6,910	6,910	7,510
330	Parts & Repairs	1,397	3,000	3,000	3,000
340	Gas & Oil	5,117	3,818	5,000	5,000
530	Capital Expenditures	18,245	25,185	34,000	18,500
TOTAL		**147,123**	**169,903**	**178,497**	**194,925**

CITY OF O'NEILL

CEMETERY BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**95,254**
	Cemetery Supervisor		
	Salary 30.05 X 80 X 13	31,252	
	COL adjustment .81 X 80 X 13	842	
	Wage adjustment 2.00 X 80 X 13	2,080	
	Evaluation adjustment .45 X 80 X 13	468	
		34,642	
	Cemetery worker		
	Present Salary 20.28 X 40 hrs X 35 wks	28,392	
	COL adjustment .55 X 40 X 35	770	
	Wage adjustment 4.12 X 40 X 35	5,768	
	Evaluation adjustment .45 X 40 X 35	630	
		35,560	
	2 worker 13 wks X 40 hrs X 15.50	16,120	
	1 worker 13 wks X 40 hrs X 15.25	7,930	
		24,050	
	Overtime 50.10 X 20 hours	1,002	
130	**Employee Insurance**		**39,196**
	1 Family health 3,264.55 X 6	19,587	
	1 Employee Spouse 2,307.18 X 8	18,457	
	1 Employee life 8.52 X 6	51	
	1 Employee life 7.25 X 8	58	
	1 Family dental 72.75 X 6	437	
	1 Family dental 72.75 X 8	606	
140	**Payroll Taxes**		**7,287**
	.0765 X 95,254	7,287	
160	**Employee Retirement**		**2,076**
	.03 X 69,200	2,076	
255	**Insurance**		**8,652**
	Liability, Fire, Casualty as per agent of record	2,958	
	Worker's comp	5,694	
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**		**7,510**
	Uniforms	150	
	Hose & small tools	300	
	Herbicide	4,000	
	Legal publication	160	
	Black dirt	1,100	
	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**		**18,500**
	Grasshopper mower (half)	11,000	
	New Cemetery Design Fees and Work	7,500	

CITY OF O'NEILL

PARK BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	126,380	136,137	153,960	171,531
130	Employee Insurance	16,566	17,156	17,661	20,075
140	Payroll Taxes	9,597	11,268	11,778	13,122
160	Employee Retirement	953	1,087	938	1,039
210	Professional Fees	906	1,164	1,220	1,270
255	Insurance	16,981	14,902	29,036	17,138
260	Utilities	15,153	14,808	19,500	19,500
290	Miscellaneous	1,425	2,026	2,750	2,750
390	Facility Maintenance	68,012	67,417	75,650	75,650
530	Capital Expenditures	7,828	17,700	19,000	11,000
540	Park Improvements	9,394	-	10,000	10,000
	Sinking Fund appropriate		-	100,000	75,000
550	Forestry Board	6,000	6,000	6,000	6,000
780	Sales Tax	2,537	2,194	2,000	2,000
TOTAL		**281,732**	**291,859**	**449,493**	**426,075**

CITY OF O'NEILL

PARK BUDGET

	Fiscal Year 2025-26 BUDGET			
110	**Salaries**		**171,531**	
	Park Supervisor			
	Present salary 30.05 X 80 X 13	31,252		
	COL adjustment .81 X 80 X 13	842		
	Wage adjustment 2.00 X 80 X 13	2,080		ok
	Evaluation adjustment .45 X 80 X 13	468		
		34,642		
	Park Employees			
	Ballfield Supervisor X 13 wks X 40 hrs X 16.50	8,580		
	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		
		32,370		
	Overtime 50.10 X 100 hrs	5,010		
	Pool Employees			
	In-charge 2,080 hrs X 4.37	9,090		
	Manager 600 hrs X 17.00	10,200		
	Ass't Manager 600 hrs X 15.75	9,450		
	2 fourth year guard X 425 hrs X 14.75	12,538		
	2 third year guards X 425 hrs X 14.50	12,325		
	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	8,750		
		99,509		
130	**Employee Insurance**		**20,075**	
	1 Family health 3,264.55 X 6	19,587		
	1 Employee life 8.52 X 6	51		
	1 Family dental 72.75 X 6	437		
140	**Payroll Taxes**		**13,122**	
	.0765 X 171,531	13,122		
160	**Employee Retirement**		**1,039**	
	.03 X 34,642	1,039		
210	**Professional Fees**		**1,270**	
	Legal publications	300		
	Legal services 2 hours X 210	420		
	Audit	550		

CITY OF O'NEILL

PARK BUDGET

255	**Insurance**		
	Liability, Fire, Casualty as per agent of record	10,281	**17,138**
	Worker's Comp	5,744	
	Liability insurance for riding arena	1,113	
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**		**11,000**
	Grasshopper mower (half)	11,000	
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	
	Sinking Fund	75,000	

CITY OF O'NEILL

LIBRARY BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	113,794	110,075	123,283	133,283
130	Employee Insurance	54,584	68,577	70,258	79,914
140	Payroll Taxes	8,527	8,154	9,431	10,196
160	Employee Retirement	2,095	2,824	3,694	3,994
210	Professional Fees	500	673	920	995
255	Insurance	8,556	9,825	11,729	11,300
260	Utilities	10,387	10,264	11,000	11,000
285	Building Maintenance	7,692	7,963	9,600	9,600
290	Miscellaneous	-	250	850	850
300	Periodicals	1,781	2,395	1,800	1,800
320	Supplies & Postage	9,150	8,048	11,000	10,800
510	State aid expenses	-			
530	Capital Expenditures	42,231	54,437	65,500	50,100
TOTAL		**259,297**	**283,485**	**319,065**	**323,832**

CITY OF O'NEILL

LIBRARY BUDGET

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**133,283**
	Library Director		
	Present salary 29.09 X 80 hrs X 26	60,507	
	COL adjustment .79 X 80 X 26	1,643	
	Evaluation adjustment	-	
		62,150	
	Children's Librarian		
	Present salary 16.16 X 80 hrs X 26	33,613	
	COL adjustment .44 X 80 X 26	915	
	Wage adjustment 1.55 X 80 X 26	3,224	
	Evaluation adjustment .25 X 80 hrs X 26	520	
		38,272	
	Perm PT Assistant		
	Present salary 14.13 X 40 hrs X 26	14,695	
	COL adjustment .38 X 40 X 26	395	
	Wage adjustment 1.50 X 40 X 26	1,560	
	Evaluation adjustment .45 X 40 hrs X 26	468	
		17,118	
	Perm PT Assistant		
	Present salary 13.50 X 40 hrs X 26	14,040	
	COL adjustment .37 X 40 X 26	385	
	Wage adjustment 1.13 X 40 X 26	1,175	
	Evaluation adjustment	-	
		15,600	
	Overtime 28.56 X 5 hours	**143**	
130	Employee Insurance		**79,914**
	2 Family health 6,529.10 X 12	78,349	
	2 Employee life 17.04 X 12	204	
	1 Family dental 113.42 X 12	1,361	
140	Payroll Taxes		**10,196**
	.0765 X 133,283	10,196	
160	Employee Retirement		**3,994**
	.03 X 133,140	3,994	
210	Professional Fees		**995**
	Legal fees 2 hrs X 210	420	
	Audit	575	

CITY OF O'NEILL

LIBRARY BUDGET

255	Insurance		**11,300**
	Liability, Fire, Casualty as per agent of record	10,541	
	Worker's Comp	759	
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

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	17,447	18,345	18,345	19,219
130	Employee Insurance	684	-		
140	Payroll Taxes	1,293	1,378	1,403	1,470
160	Employee Retirement	483	550	550	577
210	Professional Fees	500	959	920	945
255	Insurance	7,551	9,677	9,816	11,129
260	Utilities & Telephone	13,499	11,222	13,650	13,650
285	Building Maintenance	18,489	22,000	22,000	22,600
290	Miscellaneous	-	-	150	150
320	Supplies & Publishing	6,648	6,128	6,450	6,450
530	Capital Expenditures	826	6,500	8,500	6,500
TOTAL		**67,420**	**76,759**	**81,784**	**82,690**

CITY OF O'NEILL

COMMUNITY CENTER

Fiscal Year 2025-26 BUDGET

110	**Salaries**		**19,219**
	Coordinator - Part time		
	Present salary 22.05 X 32 X 26	18,346	
	COL adjustment .60 X 32 X 26	499	
	Evaluation adjustment .45 X 32 X 26	374	
		19,219	
140	**Payroll Taxes**		**1,470**
	.0765 X 19,219	1,470	
160	**Employee Retirement**		**577**
	.03 X 19,219	577	
210	**Professional Fees**		**945**
	Legal fees 2 hours X 210	420	
	Annual audit	525	
255	**Insurance**		**11,129**
	Liability, Fire, Casualty		
	as per agent of record and	11,129	
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	
	Scissor Lift	-	
	Hallways/rooms repaint	4,000	

CITY OF O'NEILL

STREET BUDGET

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	238,124	245,896	251,575	267,337
130	Employee Insurance	95,237	88,020	84,835	96,477
140	Payroll Taxes	17,593	18,177	19,245	20,451
160	Employee Retirement	6,285	7,381	7,160	7,614
210	Professional Fees	42,022	16,712	81,800	81,850
255	Insurance	40,378	40,410	61,025	46,472
260	Utilities	67,626	68,303	76,550	78,600
290	Miscellaneous	11,891	10,847	47,900	47,900
320	Supplies & Publishing	43,055	44,499	120,300	120,300
330	Parts & Repairs	33,351	28,018	45,000	80,000
340	Gas & Oil	26,877	21,547	39,500	33,500
510	Surfacing/Storm Sewer	7,165	-	-	40,000
530	Capital Expenditures	387,877	180,993	183,703	187,829
540	Street/Sidewalk Projects	-	-	95,000	95,000
600	Debt Service - Principal	203,064	115,000	115,000	115,000
610	Debt Service - Interest	73,442	35,816	19,816	35,213
630	Note Interest BAN	800,000	45,501	32,600	
	24 BANS		815,000		
631	Bond Issue Costs	9,000			
710	Contractual Payment	-		-	-
790	Snow removal	1,690	-	12,000	12,000
TOTAL		**2,104,677**	**1,782,120**	**1,293,009**	**1,365,543**
	Necessary Cash Reserve			20,443	**22,176**
TOTAL REQUIREMENTS		**2,104,677**	**1,782,120**	**1,313,452**	**1,387,719**

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
REVENUES				
Fund Balance	(1,191,588)	(1,216,260)	(1,292,694)	410,163
13 Incentive Payment	4,000	4,000	4,000	4,000
58 Paving Assessment	98,160	25,328	80,000	30,000
57 Miscellaneous	8,800	6,493	-	-
FEMA		-	1,676,376	
11 Highway Allocation	539,361	542,670	562,320	545,056
06 Motor Vehicle Fees	38,573	36,527	38,000	38,000
15 County Road Levy	9,669	9,877	9,200	9,500
29 Interest	723	3,304	2,500	3,000
77 City Sales Tax	142,625	151,409	142,000	148,000
Debt Proceeds	1,146,979	2,537,421		
Transfer from General	80,000	80,000	80,000	200,000
Transfer from Solid waste	-			
17 Property Taxes	11,115	11,514	11,750	
TOTAL REVENUES	**888,417**	**2,192,283**	**1,313,452**	**1,387,719**
Less Expenditures	2,104,677	1,782,120	1,313,452	1,387,719
Balance	**(1,216,260)**	**410,163**	**-**	**-**

CITY OF O'NEILL

STREET BUDGET

	Fiscal Year 2025-26 BUDGET		
110	**Salaries**		**267,337**
	Street Supervisor		
	Present salary 32.68 X 80 X 26	67,974	
	COL adjustment .88 X 80 X 26	1,830	
	Evaluation adjustment .45 X 80 X 26	936	
		70,740	
	Street Operator III		
	Present salary 20.06 X 80 X 26	41,725	
	COL adjustment .54 X 80 X 26	1,123	
	Wage Adjustment 2.35 X 80 X 26	4,888	
	Evaluation adjustment .45 X 80 X 26	936	
		48,672	
	Street Operator II		
	Present salary 26.30 X 80 X 26	54,704	
	COL adjustment .71 X 80 X 26	1,477	
	Evaluation adjustment .45 X 80 X 26	936	
		57,117	
	Street Operator I		
	Present salary 27.65 X 80 X 26	57,512	
	COL adjustment .75 X 80 X 26	1,560	
	Evaluation adjustment .45 X 80 X 26	936	
		60,008	
	Street Operator		
	Present salary 24.29 X 40 hrs X 17 weeks	16,517	
	COL adjustment .66 X 40 X 17	449	
	Evaluation adjustment .45 X 40 X 17	306	
		17,272	
	Overtime 38.65 X 350 hours	**13,528**	
130	Employee Insurance		**96,477**
	1 Family health 3,264.55 X 12	39,175	
	2 Employee + Spouse health 4,614.36 X 12	55,372	
	1 Employee life 7.25 X4	29	
	4 Employee life 31.55 X 12	379	
	1 Employee dental 24.86 X 12	298	
	2 Employee/Spouse dental 102.04 X 12	1,224	
140	**Payroll Taxes**		**20,451**
	.0765 X 267,337	20,451	
160	**Employee Retirement**		**7,614**
	.03 X 253,809	7,614	
210	**Professional Fees**		**81,850**
	Legal fees 5 hours X 210	1,050	
	Audit	800	
	Mapping services	20,000	
	Engineering	60,000	

CITY OF O'NEILL

STREET BUDGET

255	**Insurance**		**46,472**
	Liability, Fire, Casualty		
	as per agent of record	25,658	
	Worker's Comp	20,814	
260	**Utilities**		**78,600**
	Electricity & street lighting	70,000	
	Heat	8,000	
	Telephone	-	
	Cellular phone	600	
290	**Miscellaneous & Contingent**		**47,900**
	Schooling & travel	3,700	
	Street light repair	4,000	
	Building maintenance	30,000	
	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**		**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**			**40,000**
	2nd Street Hynes to Adams			
	Adams Street 2nd to 4th		275,000	
	To pay from CI Fund		(275,000)	
	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			
530	**Capital Expenditures**			**187,829**
	Tar Machine			
	2024 Motorgrader	payment	40,874	
	Street Sweeper	payment	57,955	
	Dump Truck	payment	45,000	
	Payloader	payment	44,000	
540	**Street/Sidewalk Projects**			**95,000**
	Hynes and Country Club Lane Intersection		95,000	
600	**Principal on debt**			**115,000**
	Principal due on HW allo bond s		115,000	
610	**Bond Interest**			**35,212**
	Interest due on bonds		35,212	
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

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 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	5,233	5,040	5,040	4,725
Miscellaneous Park Projects				
Miscellaneous Street Projects	82,202	17,936	309,881	
Housing Study/Comp Plan		8,000	20,000	42,000
Nuisance clean up		1,000	10,000	20,000
Adams 2nd to 4th street	-		-	455,000
Transfers	-			
	122,435	**67,726**	**380,671**	**557,475**
Necessary Cash Reserve			-	7,473
TOTAL	**122,435**	**67,726**	**380,671**	**564,948**
TOTAL REQUIREMENTS				
REVENUES				
Fund Balance	93,805	192,646	153,871	342,148
77 City Sales Tax	219,560	214,010	225,000	220,000
29 Interest on Investments	1,716	3,218	1,800	2,800
Community Foundation/Donations		-		
Other	-			
Bond Proceeds	-	-		
TOTAL REVENUES	315,081	409,874	380,671	564,948
Less Expenditures	122,435	67,726	380,671	564,948
Balance	**192,646**	**342,148**	**-**	**-**

CITY OF O'NEILL
GENERAL OBLIGATION DEBT SERVICE FUND

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
210	Professional Fees	500	250	500	1,000
610	Bond Principal	240,000	220,000	220,000	-
	Future bonds - appropriate			200,000	250,000
620	Bond Interest	5,830	1,925	1,925	150,601
	Future bonds - appropriate	-			
TOTAL		**246,330**	**222,175**	**422,425**	**401,601**
	Necessary Cash Reserve			165,645	171,686
TOTAL REQUIREMENTS		**246,330**	**222,175**	**588,070**	**573,287**
REVENUES					
Fund Balance		393,854	362,171	375,645	360,062
09 In-lieu-of Tax-NPPD		13,407	13,714	14,000	14,000
16 MV Pro Rate		396	382	425	425
58 Special Assessments		-			
29 Interest		2,517	4,248	3,000	3,800
18 Homestead Exemption		9,732	9,918		
17 Property Taxes		177,995	191,804	195,000	195,000
20 Property Tax Credit		10,600			
Proceeds of refunding bonds		-		-	
TOTAL REVENUES		608,501	582,237	588,070	573,287
	Less Requirements	246,330	222,175	588,070	573,287
Balance		**362,171**	**360,062**	-	-

CITY OF O'NEILL
GENERAL OBLIGATION DEBT SERVICE FUND

Fiscal Year 2025-26 BUDGET

210 Professional Fees
Fees to Fremont National Bank

610 Bond Principal

Principal 2016 10th Street bond issues	
FEMA BOND 1 taxable issue - none in 25-26	
FEMA BOND 2 taxable issue - none in 25-26	
TOTAL	-

620 Bond Interest

Interest on the 2016 10th Street bond issues	
FEMA BOND 1 taxable issue	123,645
FEMA BOND non taxable issue	26,956
TOTAL	**150,601**

Future Maturities
Year ending Sept 30.

FEMA BONDS

	Principal	Interest	TOTAL
2027	70,000	138,867	208,867
2028			
2,029			

CITY OF O'NEILL

WATER FUND

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
110 Salaries	104,213	124,246	134,678	182,172
130 Employee Insurance	18,621	38,184	34,417	107,788
140 Payroll Taxes	7,750	9,212	10,303	14,291
160 Employee Retirement	-	1,314	3,906	5,326
210 Professional Fees	50,603	32,681	79,025	79,300
255 Insurance	29,949	23,963	39,413	27,559
260 Utilities	51,980	49,831	38,200	48,700
290 Miscellaneous	9,128	12,116	14,100	64,150
320 Supplies & Publishing	23,256	20,914	29,418	29,418
330 Parts & Repairs	2,806	8,914	4,500	6,500
340 Gas & Oil	6,391	6,266	7,000	8,200
355 Chemicals	4,288	3,925	6,000	6,000
360 Line Maintenance	11,878	6,903	15,000	15,000
370 Meters	27,969	47,380	40,000	40,000
390 Facility Maintenance	13,908	12,888	56,000	56,000
530 Capital Expenditures	1,221,630	202,756	98,714	292,714
700 Loan Principal	191,200	79,184	159,959	121,769
760 Water Tower Loan/Reserve			-	-
Loan interest	38,340	34,296	33,096	31,300
Reserve for future capital outl	-		500,000	600,000
780 Sales tax	24,814	17,937		-
TOTAL	**1,838,724**	**732,910**	**1,303,729**	**1,736,187**
Necessary Cash Reserve			503,637	514,864
TOTAL REQUIREMENTS			**1,807,366**	**2,251,051**
REVENUES				
Fund Balance	1,455,834	672,924	697,866	1,075,051
57 Miscellaneous	13,562	12,020	14,000	13,000
78 Sales Tax NET	11,982	14,948		
47 Service Billings	895,245	976,199	950,000	975,000
55 Service & Sales	11,043	13,531	12,000	13,000
29 Interest	14,202	11,334	21,000	15,000
Transfers from General				
Loan Proceeds	-			
Grants	-			50,000
58 Assessments				
77 City Sales Tax	109,780	107,005	112,500	110,000
TOTAL REVENUES	**2,511,648**	**1,807,961**	**1,807,366**	**2,251,051**
Less Expenditures	-	732,910	1,807,366	2,251,051
Balance	**672,924**	**1,075,051**	**-**	**-**

CITY OF O'NEILL

WATER FUND

	Fiscal Year 2025-26 BUDGET	672,924	
110	**Salaries**		**182,172**
	Water/Sewer Supervisor		
	Present salary 30.02 X 80 X 13	31,221	
	COL adjustment .81 X 80 X 13	842	
	Evaluation adjustment .45 X 80 X 13	468	
		32,531	
	Water Operator I		
	Present salary 21.92 X 80 X 26	45,594	
	COL adjustment .59 X 80 X 26	1,227	
	Evaluation adjustment .25 X 80 X 26	520	
		47,341	
	Water Operator I		
	Present salary 23.71 X 80 X 26	49,317	
	COL adjustment .64 X 80 X 26	1,331	
	Evaluation adjustment .25 X 80 X 26	520	
		51,168	
City Clerk/Treasurer			
Present salary 38.25 X 80 X 26 X .125		9,945	
COL adjustment 1.03 X 80 X 26 X .125		268	
Evaluation adjustment .45 X 80 X 26 X .125		117	
		10,330	
Deputy Clerk/Treasurer			
Present salary 34.21 X 80 X 26 X .125		8,895	
COL adjustment .92 X 80 X 26 X .125		239	
Evaluation adjustment .45 X 80 X 2(		117	
		9,251	
Account Clerk II			
Present salary 20.95 X 80 X 26 X .375		16,341	
COL adjustment .57 X 80 X 26 X .375		445	
Evaluation adjustment .45 X 80 X 2(		351	
		17,137	
Account Clerk I - Part time			
Present salary 22.05 X 48 X 26 X .50		13,759	
COL adjustment .60 X 48 X 26 X .50		374	
Evaluation adjustment .45 X 48 X 26 X .50		281	
		14,414	
	3 Certifications 1.50 X 80 X 26	**3,120**	
	Overtime 35.63 X 130 hours	**4,632**	
130	**Employee Insurance**		**53,656**
	1 Employee + Children health 1,962.23 X 12	23,547	
	1 Employee + Spouse health 2,307.18 X 12	27,686	
	1 Employee life 8.52 X 6	51	
	2 Employee life 15.77 X 12	189	
	1 Family dental 72.75 X 6	437	
	2 Family dental 145.50 X 12	1,746	

CITY OF O'NEILL

WATER FUND

130	**Employee Insurance** **Admin staff**			**54,132**
	1 Family health 3,264.55 X 12 X .25		39,175	
	1 Employee health 1,114.84 X 12 X .25		13,378	
	1 Employee life 4.72 X 12 X .25		14	
	1 Employee life 2.56 X 12		31	
	1 Employee life 8.52 X 12 X .375		38	
	1 Employee life 8.52 X 12 X .25		26	
	2 Employee dental 49.72 X 12		597	
	1 Family dental 72.75 X 12 X .25		873	
140	**Payroll Taxes**			**14,291**
	7.650%	186,804	14,290.51	
	Salaries plus OT			
160	**Employee Retirement**			**5,326**
	.03 X 177,540		5,326	
210	**Professional Fees**			**79,300**
	Legal fees 10 hours X 210		2,100	
	Annual audit		3,850	
	Engineering		60,000	
	IWorQ System		3,850	
	Miscellaneous		4,000	
	State Health Laboratories		5,500	
255	**Insurance**			**27,559**
	Liability, Fire, Casualty		20,661	
	Worker's Comp		6,898	
260	**Utilities**			**48,700**
	Electricity		45,000	
	Propane		2,000	
	Telephone		700	
	Cellular phone		1,000	
290	**Miscellaneous & Contingent**			**64,150**
	Dues : League & Rural Water		3,550	
	Training and schooling		7,500	
	Badger maintenance		1,000	
	Unanticipated expenses		1,500	
	Grant expenses for education		50,000	
	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	
340	**Gas & Oil**			**8,200**
	Gas		7,700	
	Oil		500	

CITY OF O'NEILL

WATER FUND

355	**Chemicals**		**6,000**
	Fluoride & Chlorine	6,000	
360	**Line Maintenance**		**15,000**
	Valves, curb stops and miscellaneous	15,000	
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**		**292,714**
	Shop		
	Vac truck/sewer jet	42,714	
	Radio Read Equipment	15,000	
	Adams St 2nd to 4th	235,000	
610	**Bond Principal**		
700	**Utility Deposit Transfer - Credit Card**		**300**
		300	
760	**Water Tower Loan Account**		**153,069**
	Water tower loan payment	153,069	
	10% Loan reserve requirement		
780	**Sales Tax**		**-**

CITY OF O'NEILL

SEWER FUND

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
110 Salaries	183,152	195,086	196,703	244,758
130 Employee Insurance	44,434	58,546	60,233	73,302
140 Payroll Taxes	13,683	13,373	15,048	19,170
160 Employee Retirement	1,422	1,596	5,733	7,168
210 Professional Fees	93,075	36,836	36,025	40,250
255 Insurance	45,349	47,929	59,790	55,119
260 Utilities	61,299	65,547	65,000	66,200
290 Miscellaneous	4,176	4,712	14,850	14,900
320 Supplies & Publishing	46,191	31,594	76,725	76,725
330 Parts & Repairs	2,592	10,540	12,400	12,400
340 Gas & Oil	3,115	3,575	6,750	6,750
355 Lab Supplies	3,382	4,004	8,000	8,000
360 Line Maintenance	21,669	7,304	25,000	25,000
390 Facility Maintenance	213,928	128,590	265,000	265,000
530 Capital Expenditures	266,496	375,714	375,714	197,414
530 Capital Lagoon project			-	1,300,000
780 Sales tax city share paid	51,079	55,981	40,000	60,000
Adam Street net of CIF share				35,000
610 Bond Principal - to Debt Service	33,483	-	-	-
Bond Interest	9,231	-		28,115
TOTAL	**1,097,756**	**1,040,927**	**1,262,971**	**2,507,156**
Necessary Cash Reserve			121,188	105,151
TOTAL REQUIREMENTS	**1,097,756**	**1,040,927**	**1,384,159**	**2,612,307**
REVENUES				
Fund Balance	**259,878**	164,647	276,659	215,807
57 Miscellaneous	1,809	1,730		
72 Transfer from General				
78 Sales Tax collected customers	53,702	66,351		60,000
47 Service Billings	832,898	913,018	990,000	920,000
55 Service & Sales	1,196	1,624	1,000	1,000
Debt proceeds				1,300,000
29 Interest	3,140	2,359	4,000	3,000
58 Assessments				
60 Grants/ ARPA SEE ARPA FUND	-			
77 City Sales Tax	109,780	107,005	112,500	112,500
Transfer from ARPA	-			
TOTAL REVENUES	**1,262,403**	**1,256,734**	**1,384,159**	**2,612,307**
Less Expenditures	1,097,756	1,040,927	1,384,159	2,612,307
Balance	**164,647**	**215,807**	**-**	**-**

CITY OF O'NEILL

SEWER FUND

	Fiscal Year 2025-26 BUDGET	164,647	
		-	
110	**Salaries**		**244,758**
	Water/Sewer Supervisor		
	Present salary 30.02 X 80 X 13	31,221	
	COL adjustment .81 X 80 X 13	842	
	Evaluation adjustment .45 X 80 X 13	468	
		32,531	
	Lab Technician		
	Present salary 26.98 X 80 X 26	56,118	
	COL adjustment .73 X 80 X 26	1,518	
	Evaluation adjustment .25 X 80 X 26	520	
		58,156	
	Maintenance Operator		
	Present salary 25.20 X 80 X 26	52,416	
	COL adjustment .68 X 80 X 26	1,414	
	Evaluation adjustment .35 X 80 X 26	728	
		54,558	
	Maintenance Operator		
	Present salary 22.68 X 80 X 26	47,174	
	COL adjustment .61 X 80 X 26	1,269	
	Evaluation adjustment		
		48,443	
	City Clerk/Treasurer		
	Present salary 38.25 X 80 X 26 X .125	9,945	
	COL adjustment 1.03 X 80 X 26 X .125	268	
	Evaluation adjustment .45 X 80 X 26 X .125	117	
		10,330	
	Deputy Clerk/Treasurer		
	Present salary 34.21 X 80 X 26 X .125	8,895	
	COL adjustment .92 X 80 X 26 X .125	239	
	Evaluation adjustment .45 X 80 X 26 X .1	117	
		9,251	
	Account Clerk II		
	Present salary 20.95 X 80 X 26 X .375	16,341	
	COL adjustment .57 X 80 X 26 X .375	445	
	Evaluation adjustment .45 X 80 X 26 X .3	351	
		17,137	
	Account Clerk I - Part time		
	Present salary 22.05 X 48 X 26 X .50	13,759	
	COL adjustment .60 X 48 X 26 X .50	312	
	Evaluation adjustment .45 X 48 X 26 X .50	281	
		14,352	
	3 Certifications 2.00 X 80 X 26	**4,160**	
	Overtime 38.86 X 150 hours	**5,829**	

CITY OF O'NEILL

SEWER FUND

130	**Employee Insurance**			**68,131**
	1 Family health 3,264.55 X 12		39,175	
	2 Employee health 2,229.68 X 12		26,756	
	3 Employee life 23.02 X 12		276	
	1 Employee life 8.52 X 6		51	
	1 Family dental 72.75 X 6		437	
	1 Family dental 72.75 X 12		873	
	1 Employee dental 24.86 X 12		298	
	1 Employee dental 22.11 X 12		265	
130	**Employee Insurance**			**54,132**
	1 Family health 3,264.55 X 12 X .25		39,175	
	1 Employee health 1,114.84 X 12 X .25		13,378	
	1 Employee life 4.72 X 12 X .25		14	
	1 Employee life 2.56 X 12		31	
	1 Employee life 8.52 X 12 X .375		38	
	1 Employee life 8.52 X 12 X .25		26	
	2 Employee dental 49.72 X 12		597	
	1 Family dental 72.75 X 12 X .25		873	
140	**Payroll Taxes**			**19,170**
	7.65%		19,170	
	Salaries plus OT	250,587		
160	**Employee Retirement**			**7,168**
	.03 X 238,929		7,168	
210	**Professional Fees**			**40,250**
	Legal fees hours 10 X 210		2,100	
	Annual audit		3,800	
	Engineering		24,000	
	IWorQ System		3,850	
	Sewer camera		500	
	Testing laboratories		6,000	
255	**Insurance**			**55,119**
	Liability, Fire, Casualty		46,539	
	Worker's Comp		8,580	
260	**Utilities**			**66,200**
	Electricity		61,000	
	Propane		3,400	
	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	
320	**Supplies & Publishing**			**76,725**
	Computer maintenance/ licensing		5,625	
	Billing & supplies		2,500	
	Publishing		750	

CITY OF O'NEILL

SEWER FUND

	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**		**25,000**
	Manholes & line improvements	25,000	
390	**Facility Maintenance**		**265,000**
	Maintenance/repairs	150,000	
	Sludge hauling	115,000	
530	**Capital Expenditures**		**197,414**
	Sewer Jet lease	42,714	
	Lining/manhole projects	89,700	
	Install Clarifier #2	65,000	
610	**Bond**		**-**
780	**Sales Tax**		**40,000**
		40,000	

CITY OF O'NEILL

SOLID WASTE FUND

		10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES					
110	Salaries	320,594	319,357	338,128	349,486
130	Employee Insurance	164,641	134,016	177,866	176,619
140	Payroll Taxes	23,712	23,723	25,867	26,736
160	Employee Retirement	7,353	5,719	9,764	9,738
210	Professional Fees	4,750	6,723	10,090	27,790
255	Insurance	47,004	58,324	61,105	67,073
260	Utilities	15,008	15,405	16,650	16,650
290	Miscellaneous	3,116	10,194	13,000	13,000
320	Supplies & Publishing	26,076	10,188	13,800	14,300
330	Parts & Repairs	31,513	38,065	46,500	46,500
340	Gas & Oil	29,365	28,137	34,000	34,000
380	Operating Exp - Tipping and Trucking	561,365	561,814	575,000	575,000
390	Facility Maintenance	17,703	15,330	23,600	22,100
530	Capital Expenditures	-	37,693	120,853	120,853
610	Lease Principal	59,932		-	-
620	Lease Interest	5,872	-	-	-
900	Landfill Closure Expenses	7,959			
	Transfer to Street		-		
TOTAL		**1,325,963**	**1,264,688**	**1,466,223**	**1,499,845**
	Necessary Cash Reserve	123,995	222,836	1,406	**110,991**
TOTAL REQUIREMENTS		**1,449,958**	**1,487,524**	**1,467,629**	**1,610,836**
REVENUES					
Fund Balance		128,373	123,995	73,454	222,836
29 Interest on Investments		1,193	1,487	3,000	1,800
Lease proceeds					
Garbage Fees		263,164	286,620	310,500	300,000
Dumpster/Commercial Fees		273,192	288,221	310,500	300,000
Small Business Fees		18,662	30,178	39,675	35,000
Roll-off Tipping Fees		44,556	41,421	41,000	41,000
Non Roll-off Tipping Fees		676,943	664,043	640,000	660,000
Recycling		3,674	4,520	4,400	4,400
Rents		24,500	27,500	27,000	27,000
Yard Waste Fees		8,933	10,151	8,800	9,500
Misc		6,768	9,388	9,300	9,300
TOTAL REVENUES		**1,449,958**	**1,487,524**	**1,467,629**	**1,610,836**
	Less Expenditures	1,325,963	1,264,688	1,467,629	1,610,836
Balance		**123,995**	**222,836**	-	-

CITY OF O'NEILL

SOLID WASTE FUND

	Fiscal Year 2025-26 BUDGET	123,995 -	
110	**Salaries**		**349,486**
	Solid Waste Manager		
	Present salary 36.01 X 80 X 26	74,901	
	COL adjustment .97 X 80 X 26	2,018	
	Evaluation adjustment .45 X 80 X 26	936	
		77,855	
	Facility Operator/Driver II		
	Present salary 21.35 X 80 X 26	44,408	
	COL adjustment .58 X 80 X 26	1,206	
	Evaluation adjustment .25 X 80 X 26	520	
		46,134	
	Facility Operator/Driver I		
	Present salary 20.08 X 80 X 26	41,766	
	COL adjustment .54 X 80 X 26	1,123	
	Evaluation adjustment .25 X 80 X 26	520	
		43,409	
	Facility/Landfill Operator I		
	Present salary 26.53 X 80 X 26	55,182	
	COL adjustment .72 X 80 X 26	1,498	
	Evaluation adjustment .25 X 80 X 26	520	
		57,200	
	Facility/Landfill Operator II		
	Present salary 25.45 X 80 X 26	52,936	
	COL adjustment .69 X 80 X 26	1,435	
	Evaluation adjustment .25 X 80 X 26	520	
		54,891	
	Facility Operator III		
	Present salary 21.35 X 80 X 26	44,408	
	COL adjustment .58 X 80 X 26	1,206	
	Evaluation adjustment .25 X 80 X 26	520	
		46,134	
Account Clerk II			
Present salary 20.95 X 80 X 26 X .25		10,894	
COL adjustment .57 X 80 X 26 X .25		296	
Evaluation adjustment .45 X 80 X 26 X .25		234	
		11,424	
	Overtime 35.54 X 350 hours	**12,439**	
130	**Employee Insurance clerical**		**11**
	1 Employee life 2.56 X 12	11	
130	**Employee Insurance**		**176,608**
	2 Employee health 2,229.68 X 12	26,756	
	1 Employee + Spouse health 2,307.18 X 12	27,686	
	3 Family health 9,793.65 X 12	117,524	
	6 Employee life 46.05 X 12	553	
	2 Employee dental 49.72 X 12	597	
	4 Family dental 291.00 X 12	3,492	
140	**Payroll Taxes**		**26,736**
	.0765 X gross	26,736	
	349,486		
160	**Employee Retirement**		**9,738**
	.03 X 324,608	9,738	

CITY OF O'NEILL

SOLID WASTE FUND

210	**Professional Fees**		**27,790**
	Fremont National Bank		
	Engineering	4,500	
	Legal fees 4 hours X 210	840	
	Annual audit	2,700	
	Licenses and Permits	19,750	
255	**Insurance**		**67,073**
	Liability & Property, Casualty as		
	per agent of record	29,567	
	Workman's Comp	37,506	
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**		**14,300**
	Legal publication	300	
	Postage	2,500	
	Supplies	7,000	
	Billing supplies/programming	3,000	
	Uniforms, gloves and safety gear	1,500	
	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**		**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**		**120,853**
	Fence	8,000	
	Dumpsters and containers	35,000	
	Payloader	24,853	
	Roll-Off boxes	25,000	
	Pickup	28,000	
610	**Bond Principal**		-
620	**Bonded Interest**		-

CITY OF O'NEILL

TIF FUND

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
530				
O'Neill Living Center	38,868	32,211	50,000	50,000
Kersenbrock Dental		-	6,500	-
Evergreen	41,516	53,426	50,000	54,000
Handlebend	4,853	1,660	3,800	3,800
Miscellaneous	6,975	16,724		
TOTAL	**92,212**	**104,021**	**110,300**	107,800
Necessary Cash Reserve			-	-
TOTAL REQUIREMENTS	**92,212**	**104,021**	**110,300**	-
REVENUES				
Fund Balance	21,641	16,724	-	-
Property Taxes- All Projects	87,295	87,297	110,300	107,800
TOTAL REVENUES	**108,936**	**104,021**	**110,300**	**107,800**
Less Expenditures	92,212	104,021	110,300	-
Balance	**16,724**	-	-	**107,800**

CITY OF O'NEILL

LB840

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
Loans and Grants	283,250	233,050	1,215,827	1,615,287
PIP Grants	91,816	100,373	125,000	180,210
Supplies/Publishing/Filing fees	497	326	500	500
Professional fees/Postage	8,332	3,786	9,000	9,000
Credit Bureau Services fees				
Donations	-			
TOTAL	**383,895**	**337,535**	**1,350,327**	**1,804,997**
Necessary Cash Reserve			-	
TOTAL REQUIREMENTS	**383,895**	**337,535**	**1,350,327**	**1,804,997**
REVENUES				
Fund Balance	378,174	692,547	739,827	1,093,997
Sales tax	438,462	398,569	410,000	410,000
Loan Payments	259,193	338,218	200,000	300,000
Interest	613	2,198	500	1,000
TOTAL REVENUES	**1,076,442**	**1,431,532**	**1,350,327**	**1,804,997**
Less Expenditures	383,895	337,535	1,350,327	1,804,997
Balance	**692,547**	**1,093,997**	-	-

CITY OF O'NEILL

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
ADMIN - reappropriate		-	30,411	42,081
CDBG - CNEDD-OOR	25	116	50	50
TOTAL	**25**	**116**	**30,461**	**42,131**
Necessary Cash Reserve			-	-
TOTAL REQUIREMENTS	**25**	**116**	**30,461**	**42,131**
REVENUES				
Fund Balance	1,886	36,926	26,531	39,431
CDBG - CNDD for REAP	35,065	2,621	3,930	2,700
TOTAL REVENUES	**36,951**	**39,547**	**30,461**	**42,131**
Less Expenditures	25	116	30,461	42,131
Balance	**36,926**	**39,431**	-	-

CITY OF O'NEILL

KENO

	10-1-23 to 9-30-24 Actual	10-1-24 to 9-30-25 Act+Est	10-01-24 to 9-30-25 Budget	10-1-25 to 9-30-26 Budget
EXPENDITURES				
Projects	-			7,200
TOTAL	-	-	-	**7,200**
Necessary Cash Reserve	-	1,200		-
TOTAL REQUIREMENTS	-	**1,200**	-	**7,200**
REVENUES				
Fund Balance	0	0	0	1,200
Interest	0		0	0
Receipts	0	1,200		6,000
TOTAL REVENUES	0	1,200	0	7,200
Less Expenditures	-	-	-	7,200
Balance	-	**1,200**	-	-