2024-2025
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

City of Gothenburg

TO THE COUNTY BOARD AND COUNTY CLERK OF
Dawson County

This budget is for the Period October 1, 2024 through September 30, 2025

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:

$ 1,224,413.91	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
$ 1,224,413.91	**Total Personal and Real Property Tax Required**

$ 323,532,704	**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, 2024
(As of the Beginning of the Budget Year)

Principal	$ 7,140,000.00
Interest	$ 3,181,290.09
Total Bonded Indebtedness	$ 10,321,290.09

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, 2023 through June 30, 2024?

[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, 2023 through June 30, 2024?

[ ] 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 9-30-2024

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 Gothenburg in Dawson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2022 - 2023 (Column 1)	Actual/Estimated 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	Net Cash Balance	$ 5,058,772.98	$ 5,182,718.14	$ 6,419,557.62
2	Investments	$ 1,584,137.63	$ 1,246,572.00	$ 1,246,572.00
3	County Treasurer's Balance	$ 33,179.10	$ 52,628.84	$ 52,628.84
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			$ -
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**$ 6,676,089.71**	**$ 6,481,918.98**	**$ 7,718,758.46**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 869,818.28	$ 1,026,893.00	$ 1,212,291.00
7	Federal Receipts	$ 2,793,871.12	$ 180,000.00	$ 569,800.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 2,721.73	$ 3,000.00	$ 3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	$ 544,517.53	$ 551,500.00	$ 586,498.00
11	State Receipts: Motor Vehicle Fee	$ 26,888.52	$ 40,000.00	$ 30,000.00
12	State Receipts: State Aid	$ -	$ 9,500.00	
13	State Receipts: Municipal Equalization Aid	$ 64,610.99	$ 88,174.00	$ 124,847.00
14	State Receipts: Other	$ 43,651.16	$ 55,060.00	$ 12,500.00
15	State Receipts: Property Tax Credit	$ 46,567.99	$ 62,078.00	
16	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
17	Local Receipts: Motor Vehicle Tax	$ 100,735.44	$ 100,000.00	$ 100,000.00
18	Local Receipts: Local Option Sales Tax	$ 1,106,746.41	$ 1,099,450.00	$ 1,153,675.00
19	Local Receipts: In Lieu of Tax	$ 704.52	$ 350.00	$ -
20	Local Receipts: Other	$ 8,392,822.50	$ 14,065,894.01	$ 10,775,523.28
21	Transfers In of Surplus Fees	$ 275,000.00	$ 283,250.00	$ 556,551.00
22	Transfers In Other Than Surplus Fees	$ 575,651.02	$ 288,644.00	$ 990,883.62
23	Proprietary Function Funds **(Only if Page 6 is Used)**			$ -
24	**Total Resources Available** **(Lines 5 thru 23)**	**$ 21,520,396.92**	**$ 24,335,711.99**	**$ 23,834,327.36**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**$ 15,038,477.94**	**$ 16,616,953.53**	**$ 20,890,591.78**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**$ 6,481,918.98**	**$ 7,718,758.46**	**$ 2,943,735.58**
27	Cash Reserve Percentage			22%

PROPERTY TAX RECAP

Tax from Line 6	$ 1,212,291.00
County Treasurer Commission at 1%	$ 12,122.91
Total Property Tax Requirement	$ 1,224,413.91

City of Gothenburg in Dawson County

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:		Property Tax Request
General Fund	$	1,224,413.91
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,224,413.91

** 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	$ 2,943,735.58
Remaining Cash Reserve	$ 2,943,735.58
Remaining Cash Reserve %	22%

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: Enterprise Funds — Transfer To: General Fund

Amount: $ 283,250.00

Reason: Operating Current Year $283,250 ;Budget year $556,551

Transfer From: _____ — Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City of Gothenburg in Dawson County

Line No.	2024-2025 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	$ 575,757.70	$ 290,000.00	$ 5,575.00	$ -	$ -	$ 277,797.37	$ 1,149,130.07
3	Public Safety - Police	$ 945,984.00	$ -	$ 131,000.00	$ -	$ -	$ -	$ 1,076,984.00
3a	Public Safety - Fire	$ 103,067.38	$ -	$ 75,000.00	$ -	$ -	$ -	$ 178,067.38
4	Public Safety - Other	$ 4,040.00	$ -	$ -	$ -	$ -	$ -	$ 4,040.00
5	Public Works - Streets	$ 1,026,333.50	$ 1,162,844.83	$ 138,000.00	$ 775,933.68	$ -	$ 611,730.05	$ 3,714,842.06
6	Public Works - Other	$ 2,400.00	$ -	$ -	$ -	$ -	$ -	$ 2,400.00
7	Public Health and Social Services	$ 149,280.00	$ -	$ -	$ -	$ -	$ -	$ 149,280.00
8	Culture and Recreation	$ 1,074,602.05	$ 336,500.00	$ 35,000.00	$ -	$ -	$ -	$ 1,446,102.05
9	Community Development	$ 1,945,207.01	$ -	$ -	$ -	$ -	$ -	$ 1,945,207.01
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ 61,172.00	$ 11,700.00	$ -	$ -	$ -	$ -	$ 72,872.00
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 4,716,445.25	$ 2,201,000.00	$ 480,300.00	$ 153,603.00	$ -	$ 556,551.00	$ 8,107,899.25
16	Solid Waste	$ 592,000.00	$ -	$ 20,000.00	$ -	$ -	$ -	$ 612,000.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 670,844.98	$ 365,000.00	$ 82,800.00	$ 196,316.54	$ -	$ 25,339.05	$ 1,340,300.57
19	Water	$ 480,625.25	$ 340,000.00	$ 2,800.00	$ 192,025.00	$ -	$ 76,017.15	$ 1,091,467.40
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds (Page 6)					$ -		$ -
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	$ 12,347,759.11	$ 4,707,044.83	$ 970,475.00	$ 1,317,878.22	$ -	$ 1,547,434.62	$ 20,890,591.78

(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 Gothenburg in Dawson County

Line No.	2023-2024 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	$ 533,909.37	$ 1,000.00	$ 1,000.00	$ -	$ -	$ 15.00	$ 535,924.37
3	Public Safety - Police	$ 812,407.40	$ 87.80	$ 104,000.00	$ -	$ -	$ -	$ 916,495.20
3a	Public Safety - Fire	$ 77,009.00	$ -	$ -	$ -	$ -	$ -	$ 77,009.00
4	Public Safety - Other	$ 6,426.00	$ -	$ -	$ -	$ -	$ -	$ 6,426.00
5	Public Works - Streets	$ 529,000.00	$ 4,590,178.00	$ 58,580.00	$ 288,697.00	$ -	$ 288,622.00	$ 5,755,077.00
6	Public Works - Other	$ 2,365.00	$ -	$ 1,060.00	$ -	$ -	$ -	$ 3,425.00
7	Public Health and Social Services	$ 131,133.00	$ -	$ 13,246.31	$ -	$ -	$ -	$ 144,379.31
8	Culture and Recreation	$ 808,381.00	$ 169,700.00	$ 136,350.00	$ -	$ -	$ -	$ 1,114,431.00
9	Community Development	$ 481,825.04	$ -	$ -	$ -	$ -	$ 7.00	$ 481,832.04
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ 40,224.00	$ 12,000.00	$ -	$ -	$ -	$ -	$ 52,224.00
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 4,516,008.00	$ 222,400.50	$ 54,000.00	$ 150,632.00	$ -	$ 283,250.00	$ 5,226,290.50
16	Solid Waste	$ 591,092.00	$ -	$ -	$ -	$ -	$ -	$ 591,092.00
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 730,788.31	$ 5,000.00	$ 33,100.00	$ 192,232.80	$ -	$ -	$ 961,121.11
19	Water	$ 444,192.00	$ 40,000.00	$ 78,900.00	$ 188,135.00	$ -	$ -	$ 751,227.00
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 9,704,760.12	$ 5,040,366.30	$ 480,236.31	$ 819,696.80	$ -	$ 571,894.00	$ 16,616,953.53

(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 Gothenburg in Dawson County

Line No.	2022-2023 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	$ 995,018.18	$ 9,695.24	$ -	$ -	$ -	$ 73,873.62	$ 1,078,587.04
3	Public Safety - Police	$ 780,918.13	$ 60.30	$ 600.99	$ -	$ -	$ -	$ 781,579.42
3a	Public Safety - Fire	$ 59,276.62	$ -	$ -	$ -	$ -	$ -	$ 59,276.62
4	Public Safety - Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5	Public Works - Streets	$ 485,000.82	$ 3,248.78	$ 31,886.25	$ 357,753.00	$ -	$ 474,898.40	$ 1,352,787.25
6	Public Works - Other	$ 964.75	$ -	$ -	$ -	$ -	$ -	$ 964.75
7	Public Health and Social Services	$ 110,713.98	$ -	$ 6,500.00	$ -	$ -	$ -	$ 117,213.98
8	Culture and Recreation	$ 628,748.75	$ 81,566.32	$ 169,643.50	$ -	$ -	$ -	$ 879,958.57
9	Community Development	$ 3,620,874.22	$ -	$ -	$ -	$ -	$ -	$ 3,620,874.22
10	Miscellaneous	$ -	$ -	$ -	$ -	$ -	$ -	$ -
11	Business-Type Activities:							
12	Airport	$ 15,426.87	$ -	$ -	$ -	$ -	$ -	$ 15,426.87
13	Nursing Home	$ -	$ -	$ -	$ -	$ -	$ -	$ -
14	Hospital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
15	Electric Utility	$ 4,334,236.78	$ 442,096.87	$ 2,579.11	$ 151,976.50	$ -	$ 275,000.00	$ 5,205,889.26
16	Solid Waste	$ 501,179.25	$ -	$ -	$ -	$ -	$ -	$ 501,179.25
17	Transportation	$ -	$ -	$ -	$ -	$ -	$ -	$ -
18	Wastewater	$ 568,839.33	$ 10,444.50	$ 2,175.48	$ 181,948.52	$ -	$ 6,366.00	$ 769,773.83
19	Water	$ 390,540.10	$ 55,050.58	$ -	$ 188,863.19	$ -	$ 20,513.00	$ 654,966.87
20	Other	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Proprietary Function Funds							$ -
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	$ 12,491,737.79	$ 602,162.59	$ 213,385.33	$ 880,541.21	$ -	$ 850,651.02	$ 15,038,477.94

(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 Gothenburg in Dawson County

2024-2025 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 Gothenburg**
ADDRESS	**409 9th Street**
CITY & ZIP CODE	**Gothenburg, NE 69138**
TELEPHONE	**308-537-3677**
WEBSITE	**www.ci.gothenburg.ne.us**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jeff Kennedy	Gary Greer	Misty Bussinger
TITLE /FIRM NAME	Chairperson	City Administrator	City Clerk
TELEPHONE	308-930-0212	308-537-3677	308-537-3677
EMAIL ADDRESS	jkennedy@cityofgothenburg.org	ggreer@cityofgothenburg.org	mbussinger@cityofgothenburg.org

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

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

City of Gothenburg in Dawson County

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements			(1)	$ 1,224,413.91
Motor Vehicle Pro-Rate			(2)	$ 3,000.00
In-Lieu of Tax Payments			(3)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.				
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Support, Line (17))	$ 228,389.00	(4)		
LESS: Amount Spent During 2023-2024	$ 140,688.00	(5)		
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(6)		
Amount to be included as Restricted Funds ***(Cannot Be A Negative Number)***			(7)	$ 87,701.00
Motor Vehicle Tax			(8)	$ 100,000.00
Local Option Sales Tax			(9)	$ 1,153,675.00
Transfers of Surplus Fees			(10)	$ 556,551.00
Highway Allocation and Incentives			(11)	$ 586,498.00
			(12)	
Motor Vehicle Fee			(13)	$ 30,000.00
Municipal Equalization Fund			(14)	$ 124,847.00
Insurance Premium Tax			(15)	$ -
Nameplate Capacity Tax			(15a)	$ -
TOTAL RESTRICTED FUNDS (A)			(16)	**$ 3,866,685.91**

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	$ 86,500.00	(17)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (6).	$ -	(18)		
Allowable Capital Improvements			(19)	$ 86,500.00
Bonded Indebtedness			(20)	$ 611,730.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)			(21)	
Interlocal Agreements/Joint Public Agency Agreements			(22)	$ 223,847.00
Public Safety Communication Project (Statute 86-416)			(23)	
Benefits Paid Under the Firefighter Cancer Benefits Act			(23a)	
Local Option Sales and Use Tax within Good Life District			(23b)	
Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			(24)	
Judgments			(25)	
Refund of Property Taxes to Taxpayers			(26)	
Repairs to Infrastructure Damaged by a Natural Disaster			(27)	
TOTAL LID EXCEPTIONS (B)			(28)	**$ 922,077.00**

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 16 MINUS Total Lid Exceptions (B)-Line 28*	**$ 2,944,608.91**

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

City of Gothenburg

IN

Dawson County

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form — 3,029,562.72 (Option 1 - (Line 1))

OPTION 2

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

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

Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5)) — % (Option 2 - (B))

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

Calculated Prior Year Restricted Funds Authority (Base Amount) Line (A) Plus Line (C) — - (Option 2 - (Line 1))

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — 2.50 % (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — 2.29 % (3)

14,041,047.00 (2024 Value Attributable to Growth per Assessor) / 293,249,105.00 (2023 Valuation) = 4.79 % (Multiply times 100 To get %)

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

4 (# of Board Members voting "Yes" for Increase) / 4 (Total # of Members in Governing Body at Meeting) = 100.00 % (Must be at least 75% (.75) of the Governing Body)

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

4 **SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE** — % (5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) — 5.79 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) — 175,411.68 (7)

Total Restricted Funds Authority = Line (1) + Line (7) — 3,204,974.40 (8)

Less: Restricted Funds from Lid Supporting Schedule — 2,944,608.91 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) — 260,365.49 (10)

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

City of Gothenburg in Dawson County

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement		Amount Budgeted
Shade Shelters	$	6,500.00
Lafayette Lift Station	$	40,000.00
Sandblast and paint pool	$	30,000.00
4-Plex Improvements	$	10,000.00

Total - Must agree to Line 17 on Lid Support Page 8	$	86,500.00

Municipality Levy Limit Form

City of Gothenburg in Dawson County

Municipality Levy				
Personal and Real Property Tax Request	(1)		1,224,413.91	
Judgments (Not Paid by Liability Insurance)	(2)	0.00		
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00		
Bonded Indebtedness	(4)	0.00		
Interest Free Financing (Public Airports)	(5)	0.00		
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00		
Total Levy Exemptions	(7)		0.00	
Tax Request Subject to Levy Limit	(8)		1,224,413.91	
Valuation	(9)		323,532,704	
Municipality Levy Subject to Levy Authority	(10)		0.378451	
Levy Authority Allocated to Others-				
Airport Authority	(11)		0.000000	
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)		0.378451	**(A)**
Levy Authority				
Municipality Levy Limit	(18		0.450000	
Municipality property taxes designated for interlocal agreements	(19)	223,847.00	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 Gothenburg in Dawson County

2024-2025 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) $ 1,155,107.71
*(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

11,676,497.00	/	278,656,806.00	=	4.19 % (3)
2024 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 6.19 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 71,501.17

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 1,226,608.88**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 1,224,413.91
(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.

City of Gothenburg
IN
Dawson County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 9th day of September 2024, at 5:30 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	15,038,477.94
2023-2024 Actual/Estimated Disbursements & Transfers	$	16,616,953.53
2024-2025 Proposed Budget of Disbursements & Transfers	$	20,890,591.78
2024-2025 Necessary Cash Reserve	$	2,943,735.58
2024-2025 Total Resources Available	$	23,834,327.36
Total 2024-2025 Personal & Real Property Tax Requirement	$	1,224,413.91
Unused Budget Authority Created For Next Year	$	260,365.49

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,224,413.91
Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of September 2024, at 12.00 o'clock P.M., at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	21,637,838.00	20,890,591.78	-3%
Property Tax Request	$ 1,155,107.71	$ 1,224,413.91	6%
Valuation	293,249,105	323,532,704	10%
Tax Rate	0.393900	0.378451	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.357030		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-18

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Gothenburg passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Gothenburg resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	1,224,413.91
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.33 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.35703 per $100 of assessed value.

4. The City of Gothenburg proposes to adopt a property tax request that will cause its tax rate to be 0.378451 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Gothenburg will increase (or decrease) last year's budget by -3.45 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by _____, seconded by _____ to adopt Resolution #_____.

Voting yes were:	Voting no were:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Dated this _____ day of _____, 2024

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Gothenburg — SUBDIVISION NAME

Dawson County — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Gothenburg Community Facilities Agency	9/16-9/51 option to extend	Operate the community wellness center (YMCA)	$ 43,260.00
Dawson Area Development	n/a	Community & Economic development	$ -
Dawson County	n/a	Keno	
Dawson Public Power	n/a	Mutual aid agreement	
Dawson County, Village of Overton, Overton Rural Fire Dept., City of Lexington, Lex Rural Fire, Goth Rural	n/a	Mutual finance organization (MFO)	
GECA	10/11/21-9/30/23	Early childhood services	$ 15,000.00
Gothenburg Public School	n/a	Use city softball fields for girl's high school softball	
Gothenburg Housing Authority	n/a	Subsidized housing	
LASWA	n/a	Landfill	
Nebraska WARN (Water/Wasterwater Storm Water Mutual Aid Agreement	11/17/09-1/31/58	Statewide (through League of Municipalities) mutual aid for damaged utilities	
Nebraska Community Energy Alliance (NECA)	n/a	Advancement of electric vehicles, compressed gas and electric infrastructure; Lease to school	
North Platte Dispatch	Oct 1 to Sept 30 (auto renewal)	All dispatching services, normal and E911	$ 61,387.00
Municipal Electric Interests Group (MEIG)	11-20-12 to 1-31-26	Municipal electric rate review/advocacy w/ NPPD	
West Central NE Development	indefinite	planning and economic development to district	$ 4,200.00
Dawson County School District 0020	multiple	Impact Center capital cost $100,000 /yr-City(11-23 to 11-32), $60,000 /yr (11-22 to 11-31) -LB840 and operating cost $100,000 /yr (10 yrs)	$ 100,000.00
League Insurance Government Health Team	n/a	Health insurance coverage	
League Association of Risk Management (LARM)	n/a	Property and Casualty Insurance	

Total Amount used as Lid Exemption $ 223,847.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

City of Gothenburg	Dawson County
SUBDIVISION NAME	COUNTY

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

CERTIFICATION OF TAXABLE VALUE AND VALUE ATTRIBUTABLE TO GROWTH

{format for all counties and cities.}

TAX YEAR 2024

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

GOTHENBURG AIRPORT AUTHORITY

TO: **PO BOX 267**
GOTHENBURG NE 69138

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (County or City)	Value Attributable to Growth *	Total Taxable Value	Real Growth Value [a]	Prior Year Total Real Property Valuation	Real Growth Percentage [b]
CITY GOTHENBURG	City/Village	14,041,047	323,532,704	11,676,497	278,656,806	4.19

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

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

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

I NIC VANCURA, DAWSON 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.

Nicholas VanCura
(signature of county assessor)

AUG 16 2024
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON County
CC: County Clerk where district is headquarter, if different 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 (August 2021)

Proof of Publication

State of Nebraska

County of Dawson

Kelly Aden, being first duly sworn, deposes and says she is the Business Manager of Syndicate Publishing, L.L.C., publisher of the *Gothenburg Leader*, a weekly legal newspaper having been published for at least 52 consecutive weeks prior to publication of attached notice; and that said publication is of general circulation in **Dawson County and Lincoln County, Nebraska**; that attached notice was published 1 time(s) on

September 5, 2024
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 5 day of September, 2024.

Leila M Schmeeckle
Notary Public

Publication Fee $ 57.75

GENERAL NOTARY - State of Nebraska
LEILA M SCHMEECKLE
My Comm. Exp. March 14, 2028

City of Gothenburg
IN
Dawson County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Total 2024-2025 Personal & Real Property Tax Requirement	$	1,224,413.91
Unused Budget Authority Created For Next Year	$	260,365.49
Breakdown of Property Tax:		
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Personal and Real Property Tax Required for Bonds	$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 10th day of September 2024, at 12:00 o'clock P.M. at City Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	21,637,838.00	20,890,591.78	-3%
Property Tax Request	$ 1,155,107.71	$ 1,224,413.91	6%
Valuation	293,249,105	323,532,704	10%
Tax Rate	0.393900	0.378451	-4%
Tax Rate if Prior Tax Request was at Current Valuation	0.357030		

Special Council Meeting
City Council Chambers

September 9, 2024
5:30 p.m.

ROLL CALL:

		Not Present:
Present:		
Mayor	Verlin Janssen	
Council Members	Jeff Kennedy	
	J Buddenberg	
	Jay Richeson	
	Aaron Colwell	
City Administrator	Gary Greer	
City Clerk	Misty Bussinger	

Also present: Joan Windrum-CPA

Mayor Janssen opened the meeting at 5:30 p.m. Advance notice and a copy of the agenda were given to the Council and members of the press. Notice of the meeting was given in advance by posting in three public places as required by law. City Council meetings are conducted in accordance with the Open Meetings Act, a copy of which is available for public inspection on the north wall of the Council Chambers.

PUBLIC HEARINGS:

A public hearing was opened at 5:30 for the Adoption of the 2024-25 Budget.

Administrator Greer discussed the budget. The budget in the budget summary included Total Budget was $20,890,591.78, Cash Reserves, $2,943,735.58, and Unused Budget Authority of $260,365.49. The city valuation is $323,532,704. The budget property tax rate of $.378451 is down .0154 from the prior year which for property taxes would be down $15.50 on each $100,000 of valuation.

Kennedy moved, Buddenberg seconded, to close the public hearing at 5:33 p.m. Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Richeson moved, Colwell seconded, to approve the Adoption of the 2024-25 Budget. Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CONSENT AGENDA:

Buddenberg moved, Colwell seconded, approving the consent agenda that included:

a) Council minutes- September 3

Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CLAIMS:

None.

COMMUNITY COMMENTS:

None.

DISCUSSION ITEMS:

None.

Buddenberg moved, Colwell seconded, to adjourn the meeting 5:34 p.m. Roll call vote: Yea – Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Verlin Janssen, Mayor

Misty Bussinger, City Clerk

Special Council Meeting
City Council Chambers

September 10, 2024
12:00 p.m.

ROLL CALL:

Present:		Not Present:
Mayor	Verlin Janssen	
Council Members	Jeff Kennedy	
	J Buddenberg	
	Jay Richeson	
	Aaron Colwell	
City Administrator	Gary Greer	
City Clerk	Misty Bussinger	

Also present: Joan Windrum-CPA

Mayor Janssen opened the meeting at 12:00 p.m. Advance notice and a copy of the agenda were given to the Council and members of the press. Notice of the meeting was given in advance by posting in three public places as required by law. City Council meetings are conducted in accordance with the Open Meetings Act, a copy of which is available for public inspection on the north wall of the Council Chambers.

PUBLIC HEARINGS:

A public hearing was opened at 12:00 for the Adoption of the 2024-25 Budget, Approve additional 1% restricted funds authority and set final tax request and resulting levy 2024-25 budget.

Administrator Greer discussed the final budget proposal as approved for publication on August 27, 2024. The total budget of $20,890,591.78, excluding cash reserves, carries a tax request of $1,224,413.91 based on a levy of .378451. This is compared to last year's final budget proposal was a total budget of $21,637,838.00, excluding cash reserve, carried a tax request of $1,115,107.71 based on a levy of .3939.

Kennedy moved, Richeson seconded, to close the hearings at 12:01 p.m. Roll call vote: Yea – Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Richeson moved, Colwell seconded, to adopt the 2024-25 budget of all municipal funds as presented and approve an additional 1% restricted funds authority. Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Richeson moved, Richeson seconded, to pass and approve final tax request and resulting levy 2024-25 budget and approve Resolution 2024-18 setting the 2024-25 tax levy at .378451. Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CONSENT AGENDA:

Kennedy moved, Colwell seconded, approving the consent agenda that included:

a) Council minutes- September 9

Roll call vote: Yea –Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CLAIMS:

None.

COMMUNITY COMMENTS:

None.

DISCUSSION ITEMS:

None.

Buddenberg moved, Richeson seconded, to adjourn the meeting 12:02 p.m. Roll call vote: Yea – Kennedy, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Verlin Janssen, Mayor

Misty Bussinger, City Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2024-18

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of the City of Gothenburg passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of the City of Gothenburg resolves that:

1. The 2024-2025 property tax request be set at:

General Fund:	$	1,224,413.91
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 10.33 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.35703 per $100 of assessed value.

4. The City of Gothenburg proposes to adopt a property tax request that will cause its tax rate to be 0.378451 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the City of Gothenburg will increase (or decrease) last year's budget by -3.45 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Richeson, seconded by Kennedy to adopt Resolution #2024-18.

Voting yes were:	Voting no were:
Jay Richeson	
Aaron Colwell	
S Buddenberg	
Jeff Kennedy	

Dated this 10th day of September, 2024