2025-2026
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, 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:

1,255,023.98	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
1,255,023.98	**Total Personal and Real Property Tax Required**

338,268,930.00	**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	6,725,000.00
Interest	2,883,203.84
Total Bonded Indebtedness	9,608,203.84

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 Gothenburg in Dawson 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	4,912,790.50	7,121,666.36	6,059,650.38
2	Investments	1,516,499.64	1,250,518.00	1,250,518.00
3	County Treasurer's Balance	52,628.84	58,443.05	58,443.05
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**6,481,918.98**	**8,430,627.41**	**7,368,611.43**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,032,016.39	1,071,346.00	1,242,598.00
7	Federal Receipts	95,000.00	410,159.00	250,000.00
8	State Receipts: Motor Vehicle Pro-Rate	3,058.68	2,350.00	3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	560,317.80	565,500.00	570,794.00
11	State Receipts: Motor Vehicle Fee	39,778.95	37,500.00	35,000.00
12	State Receipts: State Aid	7,300.00	17,232.00	
13	State Receipts: Municipal Equalization Aid	90,558.41	124,847.00	148,334.27
14	State Receipts: Other	60,459.26	64,095.00	500.00
15	State Receipts: Property Tax Credit	62,078.40	77,500.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	103,753.73	105,000.00	100,000.00
18	Local Receipts: Local Option Sales Tax	1,168,288.95	1,265,708.00	1,303,681.00
19	Local Receipts: In Lieu of Tax	352.26	-	-
20	Local Receipts: Other	14,083,670.17	8,740,250.65	11,313,863.58
21	Transfers In of Surplus Fees	283,250.00	556,551.00	535,600.00
22	Transfers In Other Than Surplus Fees	288,622.00	713,086.25	1,450,767.50
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available** **(Lines 5 thru 23)**	**24,360,423.98**	**22,181,752.31**	**24,322,749.78**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**15,929,796.57**	**14,813,140.88**	**21,051,629.63**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**8,430,627.41**	**7,368,611.43**	**3,271,120.15**
27	Cash Reserve Percentage			24%

PROPERTY TAX RECAP

Tax from Line 6	1,242,598.00
County Treasurer Commission at 1%	12,425.98
Total Property Tax Requirement	1,255,023.98

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	$	1,255,023.98
Bond Fund	$	-
_____ Fund		
_____ Fund		
Total Tax Request	** $	1,255,023.98

** 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	$ 3,271,120.15
Remaining Cash Reserve	$ 3,271,120.15
Remaining Cash Reserve %	24%

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: Public Works Funds Transfer To: General Funds

Amount:

Reason: Operating Current Year $556,551 ;Budget year $535,600

Transfer From: _____ Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

City of Gothenburg in Dawson 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	713,946.85	297,500.00	70,000.00	-	-	643,188.11	1,724,634.96
3	Public Safety - Police	951,785.96	-	38,000.00	-	-	-	989,785.96
3a	Public Safety - Fire	99,967.38	-	75,000.00	-	-	-	174,967.38
4	Public Safety - Other	4,040.00	-	-	-	-	-	4,040.00
5	Public Works - Streets	676,740.68	810,000.00	223,800.00	783,620.21	-	1,061,032.59	3,555,193.48
6	Public Works - Other	2,400.00	-	-	-	-	-	2,400.00
7	Public Health and Social Services	159,088.73	-	3,500.00	-	-	-	162,588.73
8	Culture and Recreation	1,166,945.86	329,500.00	47,500.00	-	-	-	1,543,945.86
9	Community Development	1,313,979.81	-	-	-	-	-	1,313,979.81
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	84,755.00	25,000.00	2,000.00	-	-	-	111,755.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	4,628,102.73	2,200,000.00	216,022.00	159,113.67	-	535,600.00	7,738,838.40
16	Solid Waste	627,840.88	-	-	-	-	-	627,840.88
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	718,790.37	320,000.00	130,400.00	201,121.29	-	25,432.20	1,395,743.86
19	Water	522,203.84	900,000.00	13,300.00	194,114.89	-	76,296.60	1,705,915.33
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds (Page 6)					-		-
22	**Total Disbursements & Transfers** (Lns 2 thru 21)	11,670,588.07	4,882,000.00	819,522.00	1,337,970.06	-	2,341,549.50	21,051,629.63

(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.	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	526,219.00	-	1,000.00	-	-	-	527,219.00
3	Public Safety - Police	865,299.00	-	120,000.00	-	-	-	985,299.00
3a	Public Safety - Fire	77,410.00	-	2,184.00	-	-	-	79,594.00
4	Public Safety - Other	2,844.00	-	-	-	-	-	2,844.00
5	Public Works - Streets	507,514.00	593,000.00	125,000.00	713,186.25	-	611,730.05	2,550,430.30
6	Public Works - Other	1,550.00	-	-	-	-	-	1,550.00
7	Public Health and Social Services	132,800.00	-	-	-	-	-	132,800.00
8	Culture and Recreation	994,683.00	70,265.00	20,850.00	-	-	-	1,085,798.00
9	Community Development	1,282,822.84	-	-	-	-	-	1,282,822.84
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	42,762.00	-	-	-	-	-	42,762.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	4,444,730.00	210,000.00	263,425.00	153,603.00	-	556,551.00	5,628,309.00
16	Solid Waste	594,300.00	-	-	-	-	-	594,300.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	745,755.00	45,000.00	114,125.00	196,316.54	-	25,339.05	1,126,535.59
19	Water	477,035.00	25,000.00	2,800.00	192,025.00	-	76,017.15	772,877.15
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	10,695,723.84	943,265.00	649,384.00	1,255,130.79	-	1,269,637.25	14,813,140.88

(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 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	392,769.51	-	205.98	-	-	15.00	392,990.49
3	Public Safety - Police	783,105.90	87.80	103,224.14	-	-	-	886,417.84
3a	Public Safety - Fire	80,105.78	-	-	-	-	-	80,105.78
4	Public Safety - Other	6,426.00	-	-	-	-	-	6,426.00
5	Public Works - Streets	465,956.06	4,399,776.11	58,637.09	288,696.50	-	288,622.00	5,501,687.76
6	Public Works - Other	1,452.30	-	1,060.00	-	-	-	2,512.30
7	Public Health and Social Services	122,099.81	-	13,246.31	-	-	-	135,346.12
8	Culture and Recreation	762,790.62	171,566.64	133,746.45	-	-	-	1,068,103.71
9	Community Development	482,617.63	-	-	-	-	-	482,617.63
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	41,532.14	-	-	-	-	-	41,532.14
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	4,333,711.72	121,848.01	14,698.72	150,046.05	-	283,250.00	4,903,554.50
16	Solid Waste	581,691.60	-	-	-	-	-	581,691.60
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	857,012.54	2,885.74	14,111.10	187,302.46	-	-	1,061,311.84
19	Water	569,710.04	16,608.12	11,349.03	187,831.67	-	-	785,498.86
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	9,480,981.65	4,712,772.42	350,278.82	813,876.68	-	571,887.00	15,929,796.57

(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

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 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	Jay Richeson	Gary Greer	Misty Bussinger
TITLE /FIRM NAME	Chairperson	City Administrator	City Clerk/Treasurer
TELEPHONE	308-529-0207	308-537-3677	308-537-3677
EMAIL ADDRESS	jricheson@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

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request (1) $ **1,224,413.91**
(from prior year budget - Cover Page submitted to the State Auditor)

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) **1,224,413.91**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 1,224,096.28
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

2,125,447.00 / 323,532,704.00 = 0.66%
2025 Growth Value / 2024 Total Valuation (14a)

8,041.70
Increase due to Growth (14)
(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage 5.17% (15a)
(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

63,285.78
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)	-
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)	-

Total Exceptions Utilized *(Total lines 16 thru 24)* (25) **-**

2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)* (26) **1,295,741.39**

2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)* (27) 1,255,023.98

Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* (28) **40,717.41**
(Line 26 - Line 27, MUST be greater than or equal to $0.00)

City of Gothenburg
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)	$ -
Less: Amount used this year *(from Computation Form, line 24) (cannot exceed line 1)*	(2)	-
Add: Unused Authority created this year *(from Computation Form, line 28)*	(3)	40,717.41
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	40,717.41

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 Gothenburg in Dawson County

Municipality Levy

Personal and Real Property Tax Request	(1)		1,255,023.98	
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)		1,255,023.98	
Valuation	(9)		338,268,930	
Municipality Levy Subject to Levy Authority	(10)		0.371014	
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)		0.371014	(A)

Levy Authority

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

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

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

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

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

City of Gothenburg in Dawson 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) 1,224,413.91
*(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

2,125,447.00	/	323,533,112.00	=	0.66 % (3)
2025 Real Growth Value per Assessor		Prior Year Total Real Property Valuation per Assessor		

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.66 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 32,569.41

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **1,256,983.32**
(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) 1,255,023.98
(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 26th day of August 2025, 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.

2023-2024 Actual Disbursements & Transfers	$	15,929,796.57
2024-2025 Actual/Estimated Disbursements & Transfers	$	14,813,140.88
2025-2026 Proposed Budget of Disbursements & Transfers	$	21,051,629.63
2025-2026 Necessary Cash Reserve	$	3,271,120.15
2025-2026 Total Resources Available	$	24,322,749.78
Total 2025-2026 Personal & Real Property Tax Requirement	$	1,255,023.98
Unused Budget Authority Created For Next Year	$	40,717.41

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,255,023.98
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 9th day of September 2025, 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.

	2024	2025	Change
Operating Budget	20,890,591.78	21,051,629.63	1%
Property Tax Request	$ 1,224,413.91	$ 1,255,023.98	2%
Valuation	323,532,704	338,268,930	5%
Tax Rate	0.378451	0.371014	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.361965		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-16

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 2025-2026 property tax request be set at:

General Fund:	$	1,255,023.98
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 4.55 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 0.361965 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 0.371014 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 0.77 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

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

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

Dated this _____ day of _____, 2025

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gothenburg — **Dawson County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Gothenburg Community Facilities Agency	9/16-9/51 option to extend	Operate the community wellness center (YMCA)
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
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
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
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)
League Insurance Government Health Team	n/a	Health insurance coverage
League Association of Risk Management (LARM)	n/a	Property and Casualty Insurance

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gothenburg	Dawson County
SUBDIVISION NAME	COUNTY

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

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

City of Gothenburg — SUBDIVISION NAME

DawsonCounty — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2025

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

CITY OF GOTHENBURG

TO: **409 9TH ST**
GOTHENBURG NE 69138

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWSON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CITY GOTHENBURG	City/Village	2,125,447	338,268,930	323,533,112	0.66

** Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) 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 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 18 2025
(date)

DAWSON COUNTY ASSESSOR OFFICIAL SEAL NICHOLAS VANCURA

CC: County Clerk, DAWSON County
CC: County Clerk where district is headquartered, 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 (July 2025)

Assessor's Use Only

16,969,197 Pers Prior
17,939,225 Pers Value

306,563,915 Real Prior
320,329,705 Real Value

Proof of Publication

Notice

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY CITY OF GOTHENBURG, NEBRASKA AUGUST 26, 2025 5:30 P.M

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 26th day of August 2025, 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.

Misty Bussinger
City Clerk

Aug. 21, 2025
(24) znez

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

August 21, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 22 day of August, 2025.

Leila M Schmeeckle
Notary Public

Publication Fee $ 7.85

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

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

August 28, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 28 day of August, 2025.

Leila M Schmeeckle
Notary Public

Publication Fee $ 96.25

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

City of Gothenburg
IN
Dawson County, Nebraska

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Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$ 1,255,023.98
Personal and Real Property Tax Required for Bonds	$ -

City of Gothenburg
409 9th Ave.
Gothenburg, NE 69138
308-537-3677

CERTIFICATE OF POSTING NOTICE

I CERTIFY that the attached notice was posted by me in three public places in the City of Gothenburg, Nebraska, as follows:

1. Dayspring Bank
2. Flat water Bank
3. City Hall

At (time) 3:00. on (date) August 19.

(SEAL)

CITY OF GOTHENBURG CORPORATE SEAL NEBRASKA

Misty Bussinger, Clerk
City of Gothenburg, Nebraska

City of Gothenburg
IN
Dawson County, Nebraska

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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 4, 2025
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 5 day of September, 2025.

Makayla N. Franzen
Notary Public

Publication Fee $ 33.11

GENERAL NOTARY - State of Nebraska
MAKAYLA N. FRANZEN
My Comm. Exp. July 14, 2029

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 9th day of September 2025, 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.

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Valuation	323,532,704	338,268,930	5%
Tax Rate	0.378451	0.371014	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.361965		

Special Council Meeting
City Council Chambers

August 26, 2025
5:30 p.m.

ROLL CALL:

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

Press: *Gothenburg Leader* – Ellen Mortensen

Also present: Nate Baker

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 2025-26 Budget.

Administrator Greer discussed the budget. The budget in the budget summary included Total Budget was $21,015,630 and Cash Reserves, $2,898,108. The city valuation is $338,268,930. The budget property tax rate of $.3710 is down .0074 from the prior year which for property taxes would be down $7.40 on each $100,000 of valuation.

Richeson moved, Buddenberg seconded, to close the public hearing at 5:37 p.m. Roll call vote: Yea –Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Buddenberg moved, Warner seconded, to approve the Adoption of the 2025-26 Budget. Roll call vote: Yea –Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CONSENT AGENDA:

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

a) Council minutes- August 21

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

CLAIMS:

None.

COMMUNITY COMMENTS:

None.

DISCUSSION ITEMS:

None.

Buddenberg moved, Richeson seconded, to adjourn the meeting 5:39 p.m. Roll call vote: Yea – Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Verlin Janssen
Verlin Janssen, Mayor

Misty Bussinger
Misty Bussinger, City Clerk

Special Council Meeting
City Council Chambers

September 9, 2025
12:00 p.m.

ROLL CALL:

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

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 to set final property tax request and resulting levy 2025-26 budget.

Administrator Greer discussed the final budget proposal as approved for publication on August 26, 2025. The total budget of $21,051,629.63, excluding cash reserves, carries a tax request of $1,255,023.98 based on a levy of .371014. This compares to last year's final budget proposal was a total budget of $20,890,591.78, excluding cash reserve, carried a tax request of $1,224,413.91 based on a levy of .378451.

Buddenberg moved, Warner seconded, to close the hearings at 12:03 p.m. Roll call vote: Yea – Warner, Buddenberg, Richeson. No – none. Absent and not voting-Colwell. Motion carried.

Richeson moved, Buddenberg seconded, to pass and approve final tax request and resulting levy 2025-26 budget and setting the 2025-26 tax levy at .371014. Roll call vote: Yea –Warner, Buddenberg, Richeson. No – none. Absent and not voting-Colwell. Motion carried.

CONSENT AGENDA:

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

a) Council minutes- September 2

Roll call vote: Yea –Warner, Buddenberg, Richeson. No – none. Absent and not voting-Colwell. Motion carried.

CLAIMS:

None.

COMMUNITY COMMENTS:

None.

DISCUSSION ITEMS:

None.

Buddenberg moved, Warner seconded, to adjourn the meeting 12:03 p.m. Roll call vote: Yea – Warner, Buddenberg, Richeson. No – none. Absent and not voting-Colwell. Motion carried.

Verlin Janssen, Mayor

Misty Bussinger, City Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2025-16

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 2025-2026 property tax request be set at:

General Fund:	$	1,255,023.98
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 4.55 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 0.361965 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 0.371014 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 0.77 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Buddenberg, seconded by Warner to adopt Resolution # 2025-16.

Voting yes were:	Voting no were:
Buddenberg	
Warner	
Richeson	
Colwell	

Dated this 16th day of September, 2025