Nebraska Auditor of Public Accounts

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Mike Foley

(http://auditors.nebraska.gov/)

Electronic Submission Confirmation

Thank you for your submission. Your filing will be reviewed and the subdivision contacted with any issues. We ask that you do not also submit a paper copy of this filing.

Submitted
9/21/2026 15:0:41

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Agency
Gothenburg

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Budget Year Submitted
2026-2027

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2026-2027
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, 2026 through September 30, 2027

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

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

1,280,251.50	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
1,280,251.50	**Total Personal and Real Property Tax Required**

350,447,894.00	**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, 2026

(As of the Beginning of the Budget Year)

Principal	6,275,000.00
Interest	2,617,666.34
Total Bonded Indebtedness	8,892,666.34

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?

[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, 2025 through June 30, 2026?

[ ] 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 9-30-2026

Submit budget to:

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

City of Gothenburg in Dawson County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	**Adopted Budget 2026 - 2027** (Column 3)
1	Net Cash Balance	6,802,163.14	6,095,302.45	6,188,377.25
2	Investments	1,570,021.22	1,300,557.00	1,300,557.00
3	County Treasurer's Balance	58,443.05	69,979.15	69,979.15
4	Beginning Balance Proprietary Function Funds **(Only If Page 6 is Used)**			-
5	**Subtotal of Beginning Balances** **(Lines 1 thru 4)**	**8,430,627.41**	**7,465,838.60**	**7,558,913.40**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	1,072,789.42	928,289.00	1,267,449.00
7	Federal Receipts	94,148.34	27,675.00	312,057.00
8	State Receipts: Motor Vehicle Pro-Rate	2,949.56	3,000.00	3,000.00
9				
10	State Receipts: Highway Allocation and Incentives	567,454.67	561,760.00	569,718.00
11	State Receipts: Motor Vehicle Fee	37,914.13	35,000.00	35,000.00
12	State Receipts: State Aid	5,232.00	11,306.28	
13	State Receipts: Municipal Equalization Aid	132,159.03	148,334.00	183,918.00
14	State Receipts: Other	64,098.34	57,500.00	2,500.00
15	State Receipts: Property Tax Credit	77,361.54	81,000.00	
16	Local Receipts: Nameplate Capacity Tax	-	-	-
17	Local Receipts: Motor Vehicle Tax	115,908.12	100,000.00	100,000.00
18	Local Receipts: Local Option Sales Tax	1,226,382.66	999,196.00	1,023,097.00
19	Local Receipts: In Lieu of Tax	352.26	352.26	-
20	Local Receipts: Other	8,671,219.45	9,024,450.01	11,917,373.37
21	Transfers In of Surplus Fees	556,551.00	535,600.00	567,736.00
22	Transfers In Other Than Surplus Fees	713,086.25	1,055,427.60	1,447,628.06
23	Proprietary Function Funds **(Only if Page 6 is Used)**			-
24	**Total Resources Available** **(Lines 5 thru 23)**	**21,768,234.18**	**21,034,728.75**	**24,988,389.83**
25	**Total Disbursements & Transfers** **(Line 22, Pg 3, 4 & 5)**	**14,302,395.58**	**13,475,815.35**	**21,452,484.99**
26	**Balance Forward/Cash Reserve** **(Line 24 MINUS Line 25)**	**7,465,838.60**	**7,558,913.40**	**3,535,904.84**
27	Cash Reserve Percentage			25%

PROPERTY TAX RECAP

Tax from Line 6	1,267,449.00
County Treasurer Commission - 1% of Total Taxes Collected	12,802.50
Total Property Tax Requirement	1,280,251.50

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:	Expected Levy **	Property Tax Request	
General Fund	0.365319	$ 1,280,251.50	
Bond Fund	0.000000	$ -	
_____ Fund	0.000000		
_____ Fund	0.000000		
_____ Fund	0.000000		
Total Tax Request		$ 1,280,251.50	*

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

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

Levy Formula: Property Tax Request / Taxable Valuation * 100

(levies are expressed per $100 of taxable valuation)

Cash Reserve Funds

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

Special Reserve Fund Name	**Amount**

Total Special Reserve Funds	$	-
Total Cash Reserve	$	3,535,904.84
Remaining Cash Reserve	$	3,535,904.84
Remaining Cash Reserve %		25%

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 $535,600; Budget Year $567,736

Transfer From: _____ — Transfer To: _____

Amount: _____

Reason:

Transfer From: _____ — Transfer To: _____

Amount:

Reason:

City of Gothenburg in Dawson County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	563,242.96	280,675.00	29,301.00	-	-	709,781.34	1,583,000.30
3	Public Safety - Police	1,061,932.47	-	82,750.00	-	-	-	1,144,682.47
3a	Public Safety - Fire	95,835.78	-	75,000.00	-	-	-	170,835.78
4	Public Safety - Other	3,302.00	-	-	-	-	-	3,302.00
5	Public Works - Streets	623,117.88	820,000.00	113,150.00	790,376.16	-	1,058,373.39	3,405,017.43
6	Public Works - Other	2,300.00	-	-	-	-	-	2,300.00
7	Public Health and Social Services	157,981.00	3,000.00	4,500.00	-	-	-	165,481.00
8	Culture and Recreation	1,129,142.40	363,711.59	90,250.00	-	-	-	1,583,103.99
9	Community Development	1,656,726.11	-	-	-	-	-	1,656,726.11
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	65,336.10	21,198.90	16,000.00	-	-	-	102,535.00
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	5,162,205.30	1,450,000.00	394,372.00	160,856.35	-	567,736.00	7,735,169.65
16	Solid Waste	774,510.24	-	-	-	-	-	774,510.24
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	786,223.00	290,000.00	75,250.00	169,609.22	-	25,557.00	1,346,639.22
19	Water	588,963.87	915,000.00	6,150.00	192,396.93	-	76,671.00	1,779,181.80
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	12,670,819.11	4,143,585.49	886,723.00	1,313,238.66	-	2,438,118.73	21,452,484.99

(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.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	643,393.53	16,180.00	62,296.00	-	-	-	721,869.53
3	Public Safety - Police	927,321.20	-	16,500.00	-	-	-	943,821.20
3a	Public Safety - Fire	91,101.77	-	-	-	-	-	91,101.77
4	Public Safety - Other	2,952.00	-	-	-	-	-	2,952.00
5	Public Works - Streets	482,120.96	280,000.00	223,800.00	715,837.50	-	613,808.70	2,315,567.16
6	Public Works - Other	1,800.00	-	-	-	-	-	1,800.00
7	Public Health and Social Services	129,458.00	-	3,521.00	-	-	-	132,979.00
8	Culture and Recreation	834,244.22	59,236.00	25,834.00	-	-	-	919,314.22
9	Community Development	194,036.69	-	-	-	-	-	194,036.69
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	51,120.00	12,500.00	1,840.62	-	-	-	65,460.62
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	4,609,032.00	495,000.00	13,400.09	159,114.00	-	235,600.00	5,512,146.09
16	Solid Waste	679,752.00	-	-	-	-	-	679,752.00
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	708,081.91	35,000.00	127,600.09	201,121.29	-	25,432.20	1,097,235.49
19	Water	493,468.00	20,000.00	13,900.09	194,114.89	-	76,296.60	797,779.58
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	9,847,882.28	917,916.00	488,691.89	1,270,187.68	-	951,137.50	13,475,815.35

(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 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	701,132.22	-	-	-	-	-	701,132.22
3	Public Safety - Police	844,059.94	-	130,797.83	-	-	-	974,857.77
3a	Public Safety - Fire	63,188.06	-	2,183.25	-	-	-	65,371.31
4	Public Safety - Other	2,844.00	-	-	-	-	-	2,844.00
5	Public Works - Streets	477,456.44	540,835.44	123,175.00	713,186.25	-	611,730.05	2,466,383.18
6	Public Works - Other	2,217.59	-	-	-	-	-	2,217.59
7	Public Health and Social Services	126,269.76	-	-	-	-	-	126,269.76
8	Culture and Recreation	929,957.51	55,932.28	20,826.26	-	-	-	1,006,716.05
9	Community Development	534,052.68	-	-	-	-	-	534,052.68
10	Miscellaneous	-	-	-	-	-	-	-
11	Business-Type Activities:							
12	Airport	69,741.01	-	-	-	-	-	69,741.01
13	Nursing Home	-	-	-	-	-	-	-
14	Hospital	-	-	-	-	-	-	-
15	Electric Utility	4,755,904.04	221,591.23	261,567.67	152,985.73	-	556,551.00	5,948,599.67
16	Solid Waste	626,189.06	-	-	-	-	-	626,189.06
17	Transportation	-	-	-	-	-	-	-
18	Wastewater	701,631.28	63,228.94	58,412.48	191,302.54	-	25,339.05	1,039,914.29
19	Water	461,572.01	6,080.83	2,750.00	191,687.00	-	76,017.15	738,106.99
20	Other	-	-	-	-	-	-	-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	10,296,215.60	887,668.72	599,712.49	1,249,161.52	-	1,269,637.25	14,302,395.58

(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

2026-2027 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 St**
CITY & ZIP CODE	**Gothenburg, NE 69138**
TELEPHONE	**308-537-6377**
WEBSITE	**www.ci.gothenburg.ne.us**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Jay Richeson	Gary D. Greer	Kay Kolbo
TITLE /FIRM NAME	Chairperson	City Administrator	City Treasurer
TELEPHONE	308-529-0207	308-537-3677	308-537-3677
EMAIL ADDRESS	jricheson@cityofgothenburg.org	ggreer@cityofgothenburg.org	kkolbo@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

2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 1,255,023.98	
Less: Prior Year Exceptions Utilized			
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)	-	
	(10)	-	
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-	
Preliminary Property Tax Request Authority (line 1 - line 11)		(12)	**1,255,023.98**

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 1,255,357.87 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

1,342,943.00 (2026 Growth Value) / 338,268,930.00 (2025 Total Valuation) = 0.40% (14a)

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

4,983.83 — Increase due to Growth (14)

Inflation Percentage 5.26% (15a)

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

66,031.82 — Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 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)	-
2026-2027 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*	(26)	**1,326,039.63**
2026-2027 ACTUAL Property Tax Request *(from Cover Page - Page 1)*	(27)	1,280,251.50
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)	**45,788.13**

City of Gothenburg
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years *(from prior year Schedule 1, line 4)*	(1)	$ 40,717.41
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)	45,788.13
Total Unused Property Tax Request Authority subject to carryover limit *(cannot be less than zero)*	(4)	86,505.54
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority *(from prior year computation form, line 26)*	(5)	1,295,741.39
Calculated Carryover Maximum *(5% of line 5)*	(6)	64,787.07
Unused Property Tax Request Authority Available for Future Years	**(7)**	**64,787.07**

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)		1,280,251.50	
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)		1,280,251.50	
Valuation	(9)		350,447,894	
Municipality Levy Subject to Levy Authority	(10)		0.365319	
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)		0.365319	**(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

2026-2027 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

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

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) 1,255,023.98
*(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

2026 Growth Value per Assessor	/	Prior Year Total Property Valuation per Assessor	=		(3)
1,342,943.00	/	338,268,930.00	=	0.40 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.40 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) 30,120.58

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **1,285,144.56**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2026-2027 ACTUAL Total Property Tax Request (7) 1,280,251.50
(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 31 day of August 2026, at 5:30 o'clock PM, at Gothenburg 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.

2024-2025 Actual Disbursements & Transfers	$	14,302,395.58
2025-2026 Actual/Estimated Disbursements & Transfers	$	13,475,815.35
2026-2027 Proposed Budget of Disbursements & Transfers	$	21,452,484.99
2026-2027 Necessary Cash Reserve	$	3,535,904.84
2026-2027 Total Resources Available	$	24,988,389.83
Total 2026-2027 Personal & Real Property Tax Requirement	$	1,280,251.50
Unused Budget Authority Created For Next Year	$	64,787.07

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,280,251.50
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 8 day of September 2026, at 5:30 o'clock PM, at Gothenburg Council Chambers for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	21,051,629.63	21,452,484.99	2%
Property Tax Request	$ 1,255,023.98	$ 1,280,251.50	2%
Valuation	338,268,930	350,447,894	4%
Tax Rate	0.371014	0.365319	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.358120		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026-11

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 2026-2027 property tax request be set at:

General Fund:	$	1,280,251.50
Bond Fund:	$	-

2. The total assessed value of property differs from last year's total assessed value by 3.6 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 0.35812 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 0.365319 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 1.9 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

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

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

Dated this _____ day of _____, 2026

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

City of Gothenburg — SUBDIVISION NAME

Dawson County — 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, 2025 THROUGH JUNE 30, 2026

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, 2025 THROUGH JUNE 30, 2026

City of Gothenburg — SUBDIVISION NAME

Dawson County — 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 2026

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

TO: CITY OF GOTHENBURG
C/O GARY GREER
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	1,342,943	350,447,894	338,268,930	0.40

* *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.

NIC VANCURA
(signature of county assessor)

Tuesday, August 18, 2026
(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

17,939,225 Pers Prior
18,381,880 Pers Value

320,329,705 Real Prior
332,066,014 Real Value

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 27, 2024
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 27 day of August, 2026.

Leila M Schmeeckle
Notary Public

Publication Fee $ 9.00

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

Notice

NOTICE OF SPECIAL MEETING
CITY OF GOTHENBURG, NEBRASKA
AUGUST 31, 2026
12:00 P.M.

Notice is hereby given, that a meeting of the City Council of Gothenburg, Nebraska, will take place at 12:00 p.m. on Monday, August 31, 2026, at City Council Chamber, which meeting will be open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the Office of the City Clerk, Gothenburg, Nebraska, and will also be posted on the City's website at www.ci.gothenburg.ne.us .

Tara Hite
City Clerk

Aug. 27, 2026
(22) znez

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 31st day of August 2026, at 5:30 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.

2024-2025 Actual Disbursements & Transfers	$	14,302,395.58
2025-2026 Actual/Estimated Disbursements & Transfers	$	13,475,815.35
2026-2027 Proposed Budget of Disbursements & Transfers	$	21,452,484.99
2026-2027 Necessary Cash Reserve	$	3,535,904.84
2026-2027 Total Resources Available	$	24,988,389.83
Total 2026-2027 Personal & Real Property Tax Requirement	$	1,280,251.50
Unused Budget Authority Created For Next Year	$	45,788.13

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	1,280,251.50
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 8th day of September 2026, at 5:30 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.

	2025	2026	Change
Operating Budget	$ 21,051,629.63	$ 21,452,484.99	2%
Property Tax Request	$ 1,255,023.98	$ 1,280,251.50	2%
Valuation	$ 338,268,930.00	$ 350,477,894.00	4%
Tax Rate	0.371014	0.365287	-2%
Tax Rate if Prior Tax Request was at Current Valuation	0.358089		

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. Flatwater Bank
3. City Hall

At (time) 11:20 am. on (date) August 26.

CITY OF GOTHENBURG CORPORATE SEAL NEBRASKA
(SEAL)

Tara Hite, City Clerk
City of Gothenburg, Nebraska

Proof of Publication

Notice

NOTICE OF SPECIAL MEETING
CITY OF GOTHENBURG,
NEBRASKA
SEPTEMBER 8, 2026
12:00 P.M.

Notice is hereby given, that a meeting of the City Council of Gothenburg, Nebraska, will take place at 5:30 p.m. on Tuesday, September 8, 2026, at City Council Chamber, which meeting will be open to the public. An agenda for such meeting kept continuously current, is available for public inspection at the Office of the City Clerk, Gothenburg, Nebraska, and will also be posted on the City's website at www.ci.gothenburg.ne.us.

Tara Hite
City Clerk

Sep. 3, 2026
(22) 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

September 3, 2026
(dates)

Kelly Aden
(signature)

Subscribed to in my presence and sworn to before me this 3 day of September, 2026.

Leila M Schmeeckle
Notary Public

Publication Fee $ 9.00

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

Special Council Meeting
City Council Chambers

August 31, 2026
5:30 p.m.

ROLL CALL:

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

Also present: None.

President Richeson 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 5:31 p.m. for the Adoption of the 2026-27 Budget.

Administrator Greer discussed the budget. The budget in the budget summary included Total Budget was $21,452,484 and Cash Reserves, $2,897838. The city valuation is $350,477,894. The budget property tax rate of $.3653 is down .0057 from the prior year which for property taxes would be down $5.70 on each $100,000 of valuation.

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

Colwell moved, Warner seconded, to approve the Adoption of the 2026-27 Budget. Roll call vote: Yea –Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CONSENT AGENDA:

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

a) Council Minutes- August 25

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

CLAIMS:

None.

COMMUNITY COMMENTS:

None.

DISCUSSION ITEMS:

None.

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

Verlin Janssen
Verlin Janssen, Mayor

Tara Hite, City Clerk

Special Council Meeting
City Council Chambers

September 8, 2026
12:00 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	Tara Hite	

Press: *Gothenburg Leader* – Ellen Mortensen

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 current copy of which is available for public inspection located on the podium in the Council Chambers.

PUBLIC HEARINGS:

A public hearing was opened at 12:00 p.m. to set final property tax request and resulting levy 2026-27 budget.

Administrator Greer discussed the final budget proposal as approved for publication on August 31, 2026. The total budget of $21,452,484, excluding cash reserves, carries a tax request of $1,280,251.50 based on a levy of .365287. This compares to last year's final budget proposal was a total budget of $21,051,629.63, excluding cash reserve, carried a tax request of $1,255,052.98 based on a levy of .371014.

Buddenberg moved, Warmer seconded, to close the hearings at 12:03 p.m. Roll call vote: Yea – Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

Warner moved, Colwell seconded, to pass and approve final tax request and resulting levy 2026-27 budget and setting the 2026-27 tax levy at .365287. Roll call vote: Yea –Warner, Buddenberg, Richeson, Colwell. No – none. Motion carried.

CONSENT AGENDA:

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

a) Council minutes- September 1

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 12:05 p.m. Roll call vote: Yea – Warner, Buddenberg, Richeson, Colwell No – none. Motion carried.

Verlin Janssen, Mayor

Tara Hite, City Clerk

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026-11

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 2026-2027 property tax request be set at:

   General Fund: $ 1,280,251.50
   Bond Fund: $ -

2. The total assessed value of property differs from last year's total assessed value by 3.6 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 0.35812 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 0.365319 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 1.9 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2026.

Motion by Buddenberg, seconded by Richesen to adopt Resolution # 2026-11.

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

Dated this 15th day of September, 2026

Please Complete this **Basic Data Input Area -**It will put informat

		INPUT ↓
Name of *City or Village*		City of Gothenburg
Name of County in which Subdivision resides:		Dawson
First Date of Fiscal Year:		October 1, 2026
Last Date of Fiscal Year:		September 30, 2027
Current Valuation		350,447,894
Prior Year Valuation		338,268,930
Prior Year Property Tax Request		1,255,024
Prior Year Operating Budget Amount		21,051,630
Prior Year Tax Levy Rate		0.371014
Outstanding Bond Principal at beginning of budget year		6,275,000.00
Outstanding Bond Interest at beginning of budget year		2,617,666.34
Budget Hearing Held On:	Month	August
	Day of month	31
	Year	2026
	Time	5:30
	A.M. or P.M.	PM
	Location	Gothenburg Council Chambers
Final Tax Request Hearing Held On:	Month	September
	Day of month	8
	Year	2026
	Time	5:30
	A.M. or P.M.	PM
	Location	Gothenburg Council Chambers