NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

November 13, 2025

Dowling Township Knox County
54642 Hwy 84
Bloomfield, NE 68718-

RE: Dowling Township Knox County

Dear Board:

We have received and reviewed the audit waiver request for the Dowling Township Knox County for the fiscal year 2025. **The 2025 audit waiver request has been approved.**

If you have any questions, please contact our office at (402) 471-2111.

Sincerely,

Mark Avery, CPA
Assistant Deputy Auditor
Subdivision Audit Review Coordinator

2025-2026
STATE OF NEBRASKA
GENERAL BUDGET FORM

Dowling Township

TO THE COUNTY BOARD AND COUNTY CLERK OF
Knox County

This budget is for the Period July 1, 2025, through June 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:

$	78,000.00	A1	Property Taxes for Non-Bond Purposes
		A2	Principal and Interest on Bonds
$	78,000.00	A3	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of July 1, 2025

	-	A4	Principal
	-	A5	Interest
$	-	A6	**Total Bonded Indebtedness**

$140,004,172	-	A7	**Total General Fund Certified Valuation (All Counties)**

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

County Clerk's Use ONLY

Budget Document To Be Used As Audit Waiver?

My Subdivision has elected to use this Budget Document as the Audit Waiver.
(If YES, Board Minutes MUST be Attached)

[X] YES [ ] NO

If **YES**, Column 2 **MUST** contain **ACTUAL** Numbers.

If YES, DO NOT COMPLETE/SUBMIT SEPARATE AUDIT WAIVER REQUEST.

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?

[ ] YES [X] NO

*If **YES**, Please attach Interlocal Agreement Report.*

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 attach Trade Name Report.*

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

Dowling Township in Knox County

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)		Actual/Estimated 2024 - 2025 (Column 2)		**Adopted Budget 2025 - 2026** (Column 3)	
1	**Beginning Balances, Receipts, & Transfers:**						
2	Beginning Net Cash Balance	227,281.00	B1	87,178.81	B29	107,804.84	B57
3	Investments	-	B2	-	B30	-	B58
4	County Treasurer's Balance	134.58	B3	480.73	B31	522.18	B59
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**227,415.58**	B4	**87,659.54**	B32	**108,327.02**	B60
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	53,161.14	B5	60,900.13	B33	76,470.58	B61
7	Federal Receipts	-	B6	-	B34	-	B62
8	State Receipts: Motor Vehicle Pro-Rate **(To Lid Supporting Schedule, page 4)**	138.11	B7	151.93	B35	160.00	B63
9	State Receipts: State Aid		B8	-	B36	-	B64
10	State Receipts: Other	15,902.10	B9	56.07	B37	60.00	B65
11	State Receipts: Property Tax Credit	6,999.30	B10	11,143.96	B38		
12	Local Receipts: Nameplate Capacity Tax	-	B11	-	B39	-	B66
13	Local Receipts: In Lieu of Tax **(To Lid Supporting Schedule, page 4)**	12.00	B12	12.00	B40	-	B67
14	Local Receipts: Other	1,711.45	B13	6,206.66	B41	1,900.00	B68
15	Transfers In Of Surplus Fees **(To Lid Supporting Schedule, page 4)**	47,144.00	B14	-	B42	-	B69
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	B15	-	B43	-	B70
17	**Total Resources Available** (Lines 5 thru 16)	**352,483.68**	B16	**166,130.29**	B44	**186,917.60**	B71
18	**Disbursements & Transfers:**						
19	Operating Expenses	52,680.14	B17	32,666.99	B45	137,103.03	B72
20	Capital Improvements (Real Property/Improvements)	-	B18	-	B46	-	B73
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	165,000.00	B19	25,136.28	B47	-	B74
22	Debt Service: Bond Principal & Interest Payments	-	B20	-	B48	-	B75
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**	-	B21	-	B49	-	B76
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**	-	B22	-	B50	-	B77
25	Debt Service: Other	-	B23	-	B51	-	B78
26	Judgments	-	B24	-	B52	-	B79
27	Transfers Out of Surplus Fees	47,144.00	B25	-	B53	-	B80
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	B26	-	B54	-	B81
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**264,824.14**	B27	**57,803.27**	B55	**137,103.03**	B82
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**87,659.54**	B28	**108,327.02**	B56	**49,814.57**	B83
31					Cash Reserve Percentage	36%	B84

PROPERTY TAX RECAP

Tax from Line 6	76,470.58	B85
County Treasurer's Commission at 2% of Line 6	1,529.42	B86
Total Property Tax Requirement	**78,000.00**	B87

Dowling Township in Knox 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 political subdivision needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:		Property Tax Request
General Fund	$	62,000.00
Sinking Fund	$	16,000.00
Bond Fund	$	-
_____ Fund		
Total Tax Request	** $	78,000.00

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

Documentation of Transfers:

(Only complete if there are transfers noted on Page 2, Column 2)

Please explain what fund the monies were transferred from, what fund they were transferred to, and the reason for the transfer.

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Transfer From: _____ Transfer To: _____

Amount:

Reason:

Township Property Taxes

If this is a Township Subdivision budget form, the amount of property taxes shown above and on the front cover may not represent the amount the Township will receive. Statute 39-1522 outlines that one-half of all money collected from the township levy on property within the corporate limits of a city or village shall be paid to the treasurer of the city or village to be used for the maintenance and repairs of the streets.

Township should take this into consideration when determining property tax amount to be budgeted.

Township Total Valuation	0
City/Village Valuation included in Township Valuation	
General Fund Tax Rate	#DIV/0!
Township Taxes within City/Village	#DIV/0!
50% of Township Taxes within City/Village	#DIV/0!
Projected Township Taxes to be collected	#DIV/0!

Note: Township would need to verify with County Assessor the amount of City / Village valuation included within the Township Total Valuation. This calculation is only shown here as information for the Township to help determine the amount of property taxes needed to operate. IT SHOULD NOT BE USED BY THE COUNTY FOR LEVY SETTING PURPOSES.

Cash Reserve Fund

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 amounts being held in a special reserve fund.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	-
Total Cash Reserve	$ 49,814.57
Remaining Cash Reserve	$ 49,814.57
Remaining Cash Reserve %	36%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	**Jody McFarland**
ADDRESS	**54642 Hwy 84**
CITY & ZIP CODE	**Bloomfield, 68718**
TELEPHONE	**402-640-5118**
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Rob Bengston	Cris Moline	Joe Hunhoff CPA
TITLE /FIRM NAME	Chairperson	Clerk	Joe Hunhoff CPA PC
TELEPHONE		402-640-0857	402-373-4857
EMAIL ADDRESS			joeh@joehunhoffcpa.com

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

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

Dowling Township in Knox County

2025-2026 LID SUPPORTING SCHEDULE

Line No.	Calculation of Restricted Funds			
(1)	Total Personal and Real Property Tax Requirements			78,000.00 C1
(2)	Motor Vehicle Pro-Rate			160.00 C2
(3)	In-Lieu of Tax Payments			- C3
(4)	Transfers of Surplus Fees			- C4
	Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
(5)	Prior Year Capital Improvements Excluded from Restricted Funds (From 2024-2025 Lid Exceptions, Line (10))	- C5		
(6)	**LESS:** Amount Spent During 2024-2025	- C6		
(7)	**LESS:** Amount Expected to be Spent in Future Budget Years	- C7		
(8)	Amount to be included as Restricted Funds **(Cannot be a Negative Number)**			- C8
(8a)	Nameplate Capacity Tax			- C9
(9)	**TOTAL RESTRICTED FUNDS (A)**			**78,160.00** C10

	Lid Exceptions			
(10)	Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	- C11		
(11)	**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 (7).	- C12		
(12)	Allowable Capital Improvements			- C13
(13)	Bonded Indebtedness			- C14
(14)	Public Facilities Construction Projects (Statute 72-2301 to 72-2308) **(Fire Districts & Hospital Districts Only)**			- C15
(15)	Interlocal Agreements/Joint Public Agency Agreements			- C16
(16)	Public Safety Communication Project - Statute 86-416 **(Fire Districts Only)**			- C17
(16a)	Benefits Paid Under the Firefighter Cancer Benefits Act **(Fire Districts & Airport Authorities Only)**			- C18
(17)	Payments to Retire Interest-Free Loans from the Department of Aeronautics **(Public Airports Only)**			- C19
(18)	Judgments			- C20
(19)	Refund of Property Taxes to Taxpayers			- C21
(20)	Repairs to Infrastructure Damaged by a Natural Disaster			- C22
(21)	**TOTAL LID EXCEPTIONS (B)**			- C23
	TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 21*			**78,160.00** C24

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

Dowling Township
in
Knox County

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

PRIOR YEAR RESTRICTED FUNDS AUTHORITY OPTION 1 OR OPTION 2

OPTION 1

Prior Year Restricted Funds Authority = Line (8) from last year's Lid Computation Form	D1	
		Option 1 - (1)

OPTION 2

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

Line (1) of Prior Year Lid Computation Form	D2	80,960.90
		Option 2 - (A)
Allowable Percent Increase **Less** Vote Taken (Prior Year Lid Computation Form Line (6) - Line (5))	D3	2.50 %
		Option 2 - (B)
Dollar Amount of Allowable Increase Excluding the vote taken (Line (A) times Line (B))	D4	2,024.02
		Option 2 - (C)
Calculated Prior Year Restricted Funds Authority (Line (A) Plus Line (C)) =	D5	82,984.92
		Option 2 - (1)

CURRENT YEAR ALLOWABLE INCREASES

1 **BASE LIMITATION PERCENT INCREASE (2.5%)** — D6: 2.50 % — (2)

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — D7: - % — (3)

2025 Growth per Assessor	/	2024 Valuation	=	-	%	Multiply times 100 To get %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — D8: - % — (4)

# of Board Members voting "Yes" for Increase	/	Total # of Members in Governing Body at Meeting	=	-	%	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** — D9: - % — (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)	D10	2.50 %
		(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	D11	2,074.62
		(7)
Total Restricted Funds Authority = Line (1) + Line (7)	D12	85,059.54
		(8)
Less: Restricted Funds from Lid Supporting Schedule	D13	78,160.00
		(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	D14	6,899.54
		(10)

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

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

Dowling Township in Knox County

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 10 on Lid Support Page 4	$ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Dowling Township — **Knox County**

SUBDIVISION NAME — COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
		From Page 2	$ -

Total Amount used as Lid Exemption $ -

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

Dowling Township	Knox 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 ALLOWABLE GROWTH VALUE

*{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

TAX YEAR 2025

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

TO: DOWLING TOWNSHIP
CRISTOPHER MOLINE
88016 551 AVE
WAUSA NE 68786-1536

TAXABLE VALUE LOCATED IN THE COUNTY OF: KNOX

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DOWLING	Township	1,032,370	140,004,172

* *Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 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.*

I CHRISTA M BECKMANN , KNOX 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.

Christa M Beckmann
(signature of county assessor)

August 14, 2025
(date)

140,004,172 / 100 = 1,400,041.72

78,000 / 1,400,041.72 = .06

CC: County Clerk, KNOX 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 (July 2025)

Assessor's Use Only

3,961,881 Pers Prior
3,822,908 Pers Value

130,221,141 Real Prior
136,181,264 Real Value

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dowling Township
IN
Knox County, Nebraska

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 25th day of August 2025, at 8:30 o'clock P.M. at Farmers & Merchants State Bank Meeting Room, Bloomfield NE 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	$	264,824.14
2024-2025 Actual/Estimated Disbursements & Transfers	$	57,803.27
2025-2026 Proposed Budget of Disbursements & Transfers	$	137,103.03
2025-2026 Necessary Cash Reserve	$	49,814.57
2025-2026 Total Resources Available	$	186,917.60
Total 2025-2026 Personal & Real Property Tax Requirement	$	78,000.00
Unused Budget Authority Created For Next Year	$	6,899.54

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	78,000.00
Personal and Real Property Tax Required for Bonds	$	-

Cut Off Here Before Sending To Printer

Proof of Publication

State of } Nebraska

County Knox

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Bloomfield Monitor/Knox County News with Creighton News and Wausa Gazette, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Bloomfield, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

July 31, 2025

(signed)

Subscribed in my presence and sworn to before me this

4 day of August (year) 2025

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 19.00

NOTICE OF SPECIAL MEETING TO EXCEED LEVY ALLOCATION (LIMIT) (AND LID ON RESTRICTED FUNDS) DOWLING TOWNSHIP IN KNOX COUNTY, NE

Public notice is hereby given, in compliance with the provisions of State Statute Section(s) 77-3444 (and 13-519) that the governing body will meet on the 25th day of August, 2025 at 8:00 p.m. at Farmers & Merchants State Bank Meeting Room, Bloomfield, NE for the purpose of conducting a vote of the taxpayers to approve a levy in excess of the final levy allocation (limit) (and to exceed the allowable growth percentage applicable to the lid on restricted funds). The vote will be to allow a levy of property tax not to exceed 25 cents per one hundred dollars of taxable valuation or $62,000.00 for General Fund and $16,000.00 for Sinking Fund and not to increase the restricted funds base over the allowable growth percentage. The Dowling Township Board will be authorized to reduce the tax levy below the maximum approved in this resolution.

Published July 31, 2025
ZNEZ

MINUTES

OF

TOWNHALL MEETING

DOWLING TOWNSHIP
KNOX COUNTY, NEBRASKA

On August 25, 2025, the Dowling Township held their annual town hall meeting at Farmers & Merchants State Bank meeting room, Bloomfield, NE for the purpose of conducting a vote of the taxpayers to approve a levy in the excess of the final levy limit and to exceed the allowable growth percentage applicable to the lid on restricted funds. The vote will be to allow a levy of property tax not to exceed 25 cents per one hundred dollars of taxable valuation or raise $62,000.00 for the General Fund and $16,000.00 for the Sinking Fund, and not to increase the restricted funds base over the allowable growth percentage.

Board Members present were Chairperson Rob Bengston, Clerk Cris Moline and Treasurer Jody McFarland.

Prior to the beginning of the meeting the Chairperson announced that a copy of the Open Meetings Act was available for everyone's review.

The Chairperson declared the meeting open, with all legal requirements having been met showing the time and place of the meeting as it was published in the Knox County News, Thursday July 31, 2025. The Chairperson also determined that the necessary amount of registered township voters (10%) was met.

The Chairperson explained without approval the township would not have authority to raise property taxes for the maintenance of township roads.

Refer to attached sheets for registered voters of Dowling Township in attendance:

Paper ballots were handed out to taxpayers in attendance. Instructions were given to vote "for" or "against" to allow the levy of property tax not to exceed 25 cents per one hundred dollars of taxable valuation or raise $62,000.00 for the General Fund and $16,000.00 for the Sinking Fund, and not to increase the restricted funds base over the allowable growth percentage. The votes were tallied as follows:

Votes for: 9 Votes against: 0

The meeting was adjourned.

Dated August 25, 2025

Rob Bengston
Board Chairperson
Dowling Township
Knox County, Nebraska

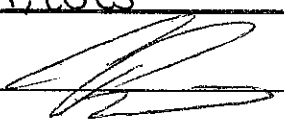
Proof of Publication

State of } Nebraska

unty Knox

rie Pitzer being first duly sworn, disposed and says she
he publisher of Bloomfield Monitor/Knox County News
h Creighton News and Wausa Gazette, a weekly legal
wspaper having a bona fide name of publication with a
culation of more than 300 copies printed in whole or in
rt and published in Bloomfield, Nebraska; and said
wspaper has been published for at least 52 consecutive
eks prior to publication of attached notices; that said
blication is of general circulation; that attached notice
s published 1 time (s) on

July 31, 2025



igned)

bscribed in my presence and sworn to before me this

4 day of August (year) 2025

Nicole M. Moore

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $_____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Dowling Township
IN
Knox County, Nebraska

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 8:30 o'clock P.M. at Farmers & Merchants State Bank Meeting Room, Bloomfield NE 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	$ 264,824.14
2024-2025 Actual/Estimated Disbursements & Transfers	$ 67,803.27
2025-2026 Proposed Budget of Disbursements & Transfers	$ 137,103.03
2025-2026 Necessary Cash Reserve	$ 49,814.57
2025-2026 Total Resources Available	$ 186,917.60
Total 2025-2026 Personal & Real Property Tax Requirement	$ 78,000.00
Unused Budget Authority Created For Next Year	$ 6,899.54
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 78,000.00
Personal and Real Property Tax Required for Bonds	$

Published
July 31, 2025
ZNEZ

MINUTES

OF

BUDGET HEARING

OF

DOWLING TOWNSHIP
KNOX COUNTY, NEBRASKA

On August 25, 2025, the Dowling Township held their annual budget hearing at Farmers & Merchants State Bank meeting room for the purpose of setting a budget for the fiscal year 2025 – 2026.

Members present: Chairperson Rob Bengston, Clerk Cris Moline and Treasurer Jody McFarland.

Prior to the beginning of the hearing the Chairperson announced that a copy of the "Open Meetings Act" was available for everyone's review.

The Chairperson declared the hearing open, with all legal requirements having been met showing the time and place of the hearing as it was published in the Knox County News, Thursday July 31, 2025.

The Chairperson explained that even with no increase in the property tax and increasing the disbursements to $137,103.03, it will still allow the township board to continue to improve and maintain the township roads.

The Dowling Township unanimously passed the budget as prepared.

The governing board also voted unanimously to use the Budget Document as the Audit Waiver and request that the Auditor of Public Accounts waive the audit requirement established by Title 42 of the Rules and Regulations issued by the Nebraska Auditor of Public Accounts.

The meeting was adjourned.

Dated: August 25, 2025

Rob Bengston
Board Chairperson
Dowling Township
Knox County, Nebraska

Dewing Township

Knox

Processed: 08/26/2025 8:50 AM
Printed: 08/26/2025 8:51 AM

Condensed Registrant List

Name	Address			
Acklie, Ellen M	87768 546 Ave, Wausa, NE 68786-8632			
Sec: 30 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Acklie, Katie Marie	87768 546 Ave, Wausa, NE 68786-8632			
Sec: 30 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Acklie, Ralph	87768 546 Ave, Wausa, NE 68786-8632			
Sec: 30 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, April M	54728 877 Rd, Wausa, NE 68786-1520			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, Garret David	54765 879 Rd, Wausa, NE 68786-1534			
Sec: 17 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, Jeffrey S	54728 877 Rd, Wausa, NE 68786-1520			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, Kimberly A	87976 548 Ave, Bloomfield, NE 68718-2040			
Sec: 16 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, Michael R	87976 548 Ave, Bloomfield, NE 68718-2040			
Sec: 16 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Alexander, Taylor Marie	54728 877 Rd, Wausa, NE 68786-1520			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Casey J	87980 Highway 121, Wausa, NE 68786-1539			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Daniel E	87649 547 Ave, Wausa, NE 68786-1519			
Sec: 31 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Guy D	54925 879 Rd, Wausa, NE 68786-1529			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Joan E	87649 547 Ave, Wausa, NE 68786-1519			
Sec: 31 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Melanchthon Leo	87684 Highway 121, Wausa, NE 68786-3836			
Sec: 35 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Michelle L	54925 879 Rd, Wausa, NE 68786-1529			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Sarah C	87980 Highway 121, Wausa, NE 68786-1539			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Anderson, Teyah Jo	87980 Highway 121, Wausa, NE 68786-1539			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Banks, Abigail J	55067 878 Rd, Wausa, NE 68786-1542			
Sec: 23 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Banks, Betty J	87812 Highway 121, Wausa, NE 68786-1541			
Sec: 23 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Banks, Jo Ann	55067 878 Rd, Wausa, NE 68786-1542			
Sec: 23 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Banks, Rodney E	87812 Highway 121, Wausa, NE 68786-1541			
Sec: 23 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Banks, Steven D	55067 878 Rd, Wausa, NE 68786-1542			
Sec: 23 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bengston, Lori A	87967 551 Ave, Wausa, NE 68786-1537			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bengston, Robert C	87967 551 Ave, Wausa, NE 68786-1537			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bengston, Robert T	87967 551 Ave, Wausa, NE 68786-1537			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bengston, Ted Robert	87967 551 Ave, Wausa, NE 68786-1537			
Sec: 14 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bloomquist, Chase J	54717 876 Rd, Wausa, NE 68786-1518			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:

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Condensed Registrant List

Name	Address			
Bloomquist, Lynn G	54717 876 Rd, Wausa, NE 68786-1518			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bloomquist, Paul A	54717 876 Rd, Wausa, NE 68786-1518			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Bruce, Richard A	88048 546 Ave PO Box 534, Bloomfield, NE 68718-0534			
Sec: 7 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Carlson, Helen J	55116 877 Rd, Wausa, NE 68786-1544			
Sec: 36 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Carlson, Michael Jay	55116 877 Rd, Wausa, NE 68786-1544			
Sec: 36 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Cayler, Martin G	54855 880 Rd PO Box 86, Bloomfield, NE 68718-0086			
Sec: 9 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Cunningham, Gail L	88138 546 Ave, Bloomfield, NE 68718-2015			
Sec: 6 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Cunningham, Suzanne M	88138 546 Ave, Bloomfield, NE 68718-2015			
Sec: 6 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Ellenberger, Matthew L	55067 880 Rd, Wausa, NE 68786-1538			
Sec: 11 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Elsberry, Audie M	54917 876 Rd, Wausa, NE 68786-1549			
Sec: 34 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Elsberry, Samual Jack	54917 876 Rd, Wausa, NE 68786-1549			
Sec: 34 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Frevert, Daniel S	54735 876 Rd, Wausa, NE 68786-1518			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Frevert, Kerry L	87670 546 Ave, Wausa, NE 68786-8631			
Sec: 31 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Frevert, Lynn M	54735 876 Rd, Wausa, NE 68786-1518			
Sec: 32 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Frevert, Scott A	87670 546 Ave, Wausa, NE 68786-8631			
Sec: 31 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Gillilan, Kenneth E	55189 876 Rd, Wausa, NE 68786-8700			
Sec: 36 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Gillilan, Misty L	55189 876 Rd, Wausa, NE 68786-8700			
Sec: 36 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Gustafson, Leona G	87771 Highway 121, Wausa, NE 68786-1547			
Sec: 27 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Hansen, Sara Kay	87718 551 Ave, Wausa, NE 68786-1546			
Sec: 25 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Haselhorst, Gerry D	54918 879 Rd, Wausa, NE 68786-1529			
Sec: 22 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Haselhorst, Sandra K	54918 879 Rd, Wausa, NE 68786-1529			
Sec: 22 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Hauger, Laura R	87831 547 Ave, Wausa, NE 68786-1527			
Sec: 19 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Hauger, Laverne S	87831 547 Ave, Wausa, NE 68786-1527			
Sec: 19 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Jensen, Cody A	54883 879 Rd, Wausa, NE 68786-1535			
Sec: 16 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Jensen, Diane I	87728 Highway 121, Wausa, NE 68786-1547			
Sec: 26 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Jensen, Douglas Allen	54883 879 Rd, Wausa, NE 68786-1535			
Sec: 16 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Jensen, Stanley	87728 Highway 121, Wausa, NE 68786-1547			
Sec: 26 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:

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Name	Address			
Johnson, Joni L	87854 547 Ave, Wausa, NE 68786-1527			
Sec: 20 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Johnson, Troy G	87854 547 Ave, Wausa, NE 68786-1527			
Sec: 20 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Cheryl Jo	88049 Highway 121, Wausa, NE 68786-1530			
Sec: 10 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Christopher D	88049 Highway 121, Wausa, NE 68786-1530			
Sec: 10 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Daniel D	88049 Highway 121, Wausa, NE 68786-1530			
Sec: 10 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Darrell A	87965 Highway 121, Wausa, NE 68786-1539			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Hannah Marie	87965 Highway 121, Wausa, NE 68786-1539			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Morgan Ruth	88049 Highway 121, Wausa, NE 68786-1530			
Sec: 10 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Rachel J	87965 Highway 121, Wausa, NE 68786-1539			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kleinschmit, Taylor Ann	87965 Highway 121, Wausa, NE 68786-1539			
Sec: 15 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Kronberg, Tony Allan	88167 547 Ave, Bloomfield, NE 68718-2018			
Sec: 6 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Ava Denise	54642 Highway 84, Bloomfield, NE 68718-2016			
Sec: 7 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Carrie A	54642 Highway 84, Bloomfield, NE 68718-2016			
Sec: 7 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Jody L	54642 Highway 84, Bloomfield, NE 68718-2016			
Sec: 7 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Loyal D	54728 Highway 84, Bloomfield, NE 68718-2017			
Sec: 8 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Mary D	54728 Highway 84, Bloomfield, NE 68718-2017			
Sec: 8 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
McFarland, Reece J	54642 Highway 84, Bloomfield, NE 68718-2016			
Sec: 7 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Mertens, Adam Ronald	87768 551 Ave, Wausa, NE 68786-1546			
Sec: 25 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Mertens, Kelsey L	87768 551 Ave, Wausa, NE 68786-1546			
Sec: 25 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Moline, Cristopher J	88016 551 Ave, Wausa, NE 68786-1536			
Sec: 12 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Ohlfest, Marnie M	54835 Highway 84, Bloomfield, NE 68718-2039			
Sec: 4 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Ohlfest, Randy L	54835 Highway 84, Bloomfield, NE 68718-2039			
Sec: 4 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Sage, Mariah M	54765 879 Rd, Wausa, NE 68786-1534			
Sec: 17 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Swanson, Cora S	54673 876 Rd, Wausa, NE 68786-8630			
Sec: 31 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Wachter, Danny R	54738 879 Rd, Wausa, NE 68786-1534			
Sec: 20 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Wachter, Kim R	54738 879 Rd, Wausa, NE 68786-1534			
Sec: 20 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Wakeley, Diane T	55146 881 Rd, Wausa, NE 68786-1532			
Sec: 12 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:

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Name	Address			
Wakeley, Michael C	55146 881 Rd, Wausa, NE 68786-1532			
Sec: 12 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
Young, Jacqueline F	54621 877 Rd, Wausa, NE 68786-8633			
Sec: 30 Twp: 30	Rng: 2	Qtr:	Qtr Qtr:	Acr Desc:
GRAND TOTAL:	**83**			

82 Active
1 IN NYRA

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August 25, 2025 - Budget meeting

RESOLUTION REQUESTING A PRELIMINARY LEVY ALLOCATION FROM COUNTY BOARD

Resolution No. 25-1

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for allocation to the county board; and

WHEREAS, the Knox County Board is the levy authority for Dowling Township;

NOW, THEREFORE BE IT RESOLVED, that the following is said Board's tax request for the Fiscal Year 2025-26:

General Fund	$ 62,000.00
Sinking Fund	$ 16,000.00

Motion by Bob McFarland to adapt Resolution No. 25-1.

Seconded by CHRISTOPHER J. MOLINE

Voting yes were: MOLINE, Bengston, McFarland

Voting no were: _____

Motion carried.

Dated this 16 day of July, 2025.

Board Chairperson

24 APR 2025
10:00 AM

Present - Jody McFarland
Rob Bengston
CRIS MOLINE

25th Motor Grader payment 1st 25,136.28
Order rock gravel on Miles
28th Paid taxes

27th Lane Paul 5534.38

chk 32966.62

Approved to pay the bills
Ended 10:30

Certified Public Accountant

Independent Accountant's Compilation Report

Township Board
Dowling Township
Bloomfield, Nebraska

Management is responsible for the accompanying budget document of Dowling Township, Bloomfield, NE, for the year ended June 30, 2025, included in the accompanying prescribed form in accordance with accounting principles generally accepted in the United States of America. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the budget document included in the accompanying prescribed form, nor was I required to perform any procedures to verify the accuracy or the completeness of the information provided by management, and I do not express an opinion, a conclusion, nor provide any assurance on the budget document included in the accompanying prescribed form.

The budget document included in the accompanying prescribed form are presented in accordance with the requirements of State of Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of Dowling Township and the State of Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

Joe Hunhoff CPA
Bloomfield, Nebraska
July 23, 2025

JOE HUNHOFF CPA PC
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P.O. Box 565
Bloomfield, NE 68718
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Fax: (402) 373-4758
joeh@joehunhoffcpa.com