CERTIFICATE 2026

To the Clerk of Ellsworth County, State of Kansas
We, the undersigned, officers of
Palacky Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962			0	
Debt Service	10-113				
Library	12-1220				
Road	68-518c		79,806	73,995	27.423
Non-Budgeted Funds					
Special Machinery					
Totals		xxxxxx	79,806	73,995	27.423
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,698,332
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	26.462
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Russell Eller Clerk
Chad Wiley Treasurer
Ernest D. Jagels Trustee

Attest: August 21, 2025
Shelley O. Upstat
County Clerk

ELLSWORTH COUNTY KANSAS SEAL OF THE ELLSWORTH COUNTY CLERK

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Palacky Township
Ellsworth County

2026

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	71,298	2,098	58	1,010	0	32
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	71,298	2,098	58	1,010	0	32

County Treas Motor Vehicle Estimate 2,098

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 1,010

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 32

MVT Factor 0.02942

RVT Factor 0.00081

16/20M Factor 0.01416

Comm Veh Factor 0.00000

Watercraft Factor 0.00045

2026

Palacky Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	19,000	-	-	KSA 68-141g
	Total	19,000	0	0	
	Adjustments*				
	Adjusted Totals	19,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Palacky Township
Ellsworth County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Palacky Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20 M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Special Highway			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Road Materials			
Equipment			
Road Maintenance			
Insurance			
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Palacky Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	2,253	0	0
Receipts:			
Ad Valorem Tax	69,220	71,298	xxxxxxxxxxxxxxx
Delinquent Tax	588		
Motor Vehicle Tax	1,819	2,300	2,098
Recreational Vehicle Tax	61	66	58
16/20M Vehicle Tax	995	1,000	1,010
Commercial Vehicle Tax			0
Watercraft Tax		31	32
Special Highway/Gasoline Tax	2,693	2,653	2,612
Interest on Idle Funds	61		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,437**	**77,348**	**5,810**
Resources Available:	**77,690**	**77,348**	**5,810**
Expenditures:			
Officers Pay	1,770	1,770	1,770
Salaries & Wages	6,505	6,505	6,505
Employee Benefits	1,988	840	1,414
Road Maintenance	9,850	9,999	15,000
Road Materials	13,244	39,278	29,528
Equipment			2,694
Insurance	10,333	2,456	6,395
Fire	15,000	15,000	15,000
Noxious Weed		1,500	1,500
Cash Reserve (2026 column)			
Transfer to Special Machinery	19,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**77,690**	**77,348**	**79,806**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	77,872	78,874	79,806
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,806
		Tax Required	73,995
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	73,995

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	14,000
Transfers from:	
Road Fund	19,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	546
Other	
Resources Available:	33,546
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**33,546**

CPA Summary

Palacky Township | **NON-BUDGETED FUNDS** | 2026

(Only the actual budget year for 2024 is to be reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
FEMA			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	43,597	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		43,597
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	43,597	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	43,597
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Road Materials	5,128									
Total Expenditures	5,128	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,128
Cash Balance Dec 31	38,469	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	38,469 **
										38,469 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Palacky Township
Ellsworth County
will meet on August 21, 2025 at 7:00 pm at Holyrood Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.
Detailed budget information is available at Ellsworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General		25.575		22.836			
Debt Service							
Library							
Road	77,690		77,348		79,806	73,995	27.462
Non-Budgeted Funds	5,128						
Special Machinery							
Totals	82,818	25.575	77,348	22.836	79,806	73,995	27.462
						*Revenue Neutral Rate***	*26.462*
Less: Transfers	19,000		0		0		
Net Expenditure	63,818		77,348		79,806		
Total Tax Levied	71,298		71,298		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,787,768		3,122,214		2,694,436		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Chad Rogers
Treasurer

Resolution No. 2025R01

A RESOLUTION OF THE PALACKY TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Palacky Township was calculated as 26.462 mills by the Ellsworth County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Palacky Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 21, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Palacky Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PALACKY TOWNSHIP:

The Palacky Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.462 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21st day of August 2025 and SIGNED by the Governing Body.

Russell Elder

Chad McRoyce Treasurer

Evan D. Zajic

Attested:

Shelly D. Upstone

Roll Call Vote

A Roll Call Vote of the Palacky Township to Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2025
Resolution No. 2025R01

Governing Body Member	Yes	No	No Vote /Absent
Ernest Jerek	✓		
Chad Rogers	✓		
Russell Ehler	✓		
TOTAL			

Certified:

Russell Ehler

2026 Empire Fire Budget Hearing

(First Published in the Ellsworth County Independent/Reporter, July 17, 2025)

NOTICE OF BUDGET HEARING

2026

The governing body of
Empire Fire
Ellsworth County
will meet on July 28, 2025 at 4:30 p.m. at Monte Hudson Residence for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at Ellsworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 2025 Expenditures	Current Year Estimate for 2025 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	2,486	0.801	2,529	0.778	2,534	2,370	0.778
Debt Service							
Totals	2,486	0.801	2,529	0.778	2,534	2,370	0.778
						*Revenue Neutral Rate**	0.778
Less: Transfers	0		0		0		
Net Expenditures	2,486		2,529		2,534		
Total Tax Levied	2,369		2,369		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,957,249		3,043,649		3,045,040		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Keith Anderson
Treasurer

Page No. [redacted]

1t 7/17

2026 Ellsworth Fi

(First Published in the Ellsworth County Independe

NOTICE OF BUDGET HEA

The governing body of
Ellsworth Fire #1
Ellsworth County
will meet on August 11, 2025 at 8:00 pm at David Kempke Re
answering objections of taxpayers relating to the proposed use of
Detailed budget information is available at Ellsworth County Clerk's

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad V
of the 2026 budget. Estimated Tax Rate is subject to change de

FUND	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate Expenditures
General	12,500	0.892	12,625
Totals	12,500	0.892	12,625
Less: Transfers	0		0
Net Expenditures	12,500		12,625
Total Tax Levied	11,789		11,789
Assessed Valuation	13,224,389		13,000,342

Outstanding Indebtedness, Jan 1,	2023	2024
G.O. Bonds	0	0
Revenue Bonds	0	0
Other	0	0
Lease Pur. Princ.	0	0
Total	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

David Kempke
Treasurer

Page No. [redacted]

2026 Palacky Township RNR & Budget Hearing

(First Published in the Ellsworth County Independent/Reporter, July 17, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Palacky Township
Ellsworth County
will meet on August 21, 2025 at 7:00 pm at Holyrood Fire Station for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate.
Detailed budget information is available at Ellsworth County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate 2025 Expenditures	Current Year Estimate 2025 Actual Tax Rate*	Proposed Budget 2026 Budget Authority for Expenditures	Proposed Budget 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget 2026 Proposed Estimated Tax Rate*
General							
Debt Service							
Library							
Road	77,690	25.575	77,348	22.836	79,806	73,995	27.462
Non-Budgeted Funds	5,128						
Special Machinery							
Totals	82,818	25.575	77,348	22.836	79,806	73,995	27.462
						*Revenue Neutral Rate**	26.462
Less: Transfers	19,000		0		0		
Net Expenditure	63,818		77,348		79,806		
Total Tax Levied	71,298		71,298		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation: Township	2,787,768		3,122,214		2,694,436		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Clint Rogers
Treasurer

1t 7/17

2026 Ash Creek Township RNR

(First Published in the Ellsworth County Independe

NOTICE OF HEARING TO EXCEED REVENUE NEUTRA

The governing body of
Ash Creek Township
Ellsworth County
will meet on August 26, 2025 at 7:00 pm at Kendall Rathbun's Re
answering objections of taxpayers relating to the proposed use of all funds, the a
Detailed budget information is available at Ellsworth County Clerk's

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Va
of the 2026 budget. Estimated Tax Rate is subject to change de

Fund	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estim Expenditures
General	25,551	6.203	25,795
Debt Service			
Library			
Road			
Special Machinery			
Totals	25,551	6.203	25,795
Less: Transfers	3,952		0
Net Expenditure	21,599		25,795
Total Tax Levied	21,993		21,992
Assessed Valuation: Township	3,545,350		3,414,130

Outstanding Indebtedness, Jan 1	2023	2024
G.O. Bonds	0	0
Other	0	0
Lease Purchase Principal	0	0
Total	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by KSA 79-2988*

Kendall Rathbun
Treasurer

County Clerk's Budget Information for 2026 Budget Year
Ellsworth County values
PALACKY TWP-TOTAL

1. Estimated Assesed Valuation as of TUESDAY, JUNE 3, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,808,067	11,310	0	12,487
State Assessed	155,494	0		
Severed Minerals	0			
Personal Property	30,603			
Oil & Gas	700,272			
Total Value	2,694,436	11,310		

2. Personal Property: 730,875
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 26.462

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
281	PALACKY TWP-ROAD	22.836	26.462
	Total Levied	22.836	

4. Final Assessed Valuation from the November 2024 abstract: 3,122,214

5. 2024 Personal Property: 1,095,908
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: .577818

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/20/25 Provided by: Shelly D. Ugart
Ellsworth County Clerk