2026

CERTIFICATE

To the Clerk of Gray County, State of Kansas

We, the undersigned, officers of

City of Ingalls

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	219,885	68,142	30.672
Debt Service	10-113		22,000	16,467	7.412
Library	12-1220				
Special Highway			25,500		
Airport/Land			113,500		
Water			99,000		
Sewer			133,400		
Trash			62,000		
Totals		xxxxxx	675,285	84,609	38.084
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,221,660
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	38.049
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Benton Accounting Inc

Address:
107 S Main
Cimarron, KS 67835
Email:

Tina Marquez
Donella Snyder

Date Attested: 10-8 2025

Ashley Rogers
County Clerk

Governing Body

City of Ingalls 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 Jan 1	241,752	243,094	87,097
Receipts:			
Ad Valorem Tax	66,630	70,715	xxxxxxxxxxxxxxxxxx
Delinquent Tax	410		
Motor Vehicle Tax	11,006	10,027	11,649
Recreational Vehicle Tax	268	307	242
16/20M Vehicle Tax	78	75	62
Commercial Vehicle Tax	1,371	1,026	1,216
Watercraft Tax		2	77
Gross Earning (Intangible) Tax	38	51	0
Redemption Tax	164		
Reimbursement	7,540		
Local Sales Tax	38,232	36,000	36,000
Dividends	10,878	13,500	13,500
Permits	40	300	
Donations			
In Lieu of Tax (IRB)			
Interest on Idle Funds	443	350	400
Neighborhood Revitalization Rebate			0
Miscellaneous	1,376		1,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**138,474**	**132,353**	**64,646**
Resources Available:	**380,226**	**375,447**	**151,743**
Expenditures:			
Automobile Expense			
Salaries & Wages	38,896	50,000	44,000
Office Supplies	1,452	3,500	3,000
Insurance	20,687	30,000	30,000
Attorney Fees		5,000	5,000
Professional Fees	25,475	35,000	30,000
Park Maintance and Repairs	75	1,000	500
Repairs	6,517	30,000	10,000
Dues, Fees, Licenses, and Permits	2,664	2,000	3,500
Donations	150		250
Supplies	3,405	3,000	4,500
Utilities	9,623	20,000	12,000
Telephone	1,028	1,200	1,400
Advertising	509	1,000	1,500
Trans to Special Hwy, Sewer, Trash, Debt	14,200	70,050	50,985
Council Pay	2,335	2,000	3,500
Capital Outlay	4,178	25,000	10,000
Fire Department	3,938	4,000	4,000
Property Tax	500	600	750
Cash Reserve (2026 column)			
Miscellaneous	1,500	5,000	5,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**137,132**	**288,350**	**219,885**
Unencumbered Cash Balance Dec 31	243,094	87,097	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	226,902	288,350	219,885
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	219,885
		Tax Required	68,142
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**68,142**

CPA Summary

City of Ingalls 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	640	699	29
Receipts:			
State of Kansas Gas Tax	7,821	7,830	7,850
County Transfers Gas		0	0
Transfer From General	14,200	15,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,021**	**22,830**	**25,850**
Resources Available:	**22,661**	**23,529**	**25,879**
Expenditures:			
Street Repair and Maint	21,904	20,000	22,000
Capital Outlay	58	3,500	3,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,962**	**23,500**	**25,500**
Unencumbered Cash Balance Dec 31	699	29	379
2024/2025/2026 Budget Authority Amount:	22,500	23,500	25,500

Adopted Budget **Airport/Land**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	131,955	143,455	78,155
Receipts:			
Crops	41,798	35,000	35,000
Airport Rent	800	500	800
Miscellaneous			
Interest on Idle Funds	242	200	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**42,840**	**35,700**	**36,050**
Resources Available:	**174,795**	**179,155**	**114,205**
Expenditures:			
Transfer	4,737	25,000	41,000
Crop Expense	17,951	45,000	41,000
Repairs		5,000	5,000
Capital Outlay		10,000	10,000
Insurance	4,656	5,000	6,000
Property Tax	3,996	8,500	8,000
Cash Reserve (2026 column)			
Miscellaneous		2,500	2,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,340**	**101,000**	**113,500**
Unencumbered Cash Balance Dec 31	143,455	78,155	705
2024/2025/2026 Budget Authority Amount:	109,000	101,000	113,500

CPA Summary

City of Ingalls 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,919	22,406	9,206
Receipts:			
Charges to Customers	66,424	90,000	90,000
Transfer From Trash		10,000	
Interest on Idle Funds		200	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**66,424**	**100,200**	**90,000**
Resources Available:	**95,343**	**122,606**	**99,206**
Expenditures:			
Debt Service	5,371	0	
Dues, Fees and Licenses	1,339	2,000	2,000
Wages/Payroll Taxes	16,168	25,000	25,000
Sales Tax	0	300	0
Office Supplies	1,128	2,500	2,500
Professional Fees		10,000	3,500
Repair	14,357	28,000	28,000
Supplies	1,043	4,000	3,000
Utilities	16,997	26,000	20,000
Transfer To Sewer			15,000
Lease	13,334	14,000	0
Protection Fee	187	600	
Cash Reserve (2026 column)			
Miscellaneous	3,013	1,000	
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**72,937**	**113,400**	**99,000**
Unencumbered Cash Balance Dec 31	22,406	9,206	206
2024/2025/2026 Budget Authority Amount:	115,800	113,400	99,000

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,955	43,402	29,402
Receipts:			
Transfer from Land/Airport			41,000
Charges to Customers	44,511	44,000	48,000
Transfer From Trash		25,000	
Transfer from Treasurer	36,000		
Transfer from Water			15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,511**	**69,000**	**104,000**
Resources Available:	**113,466**	**112,402**	**133,402**
Expenditures:			
Debt Service	5,488		8,400
Capital Improvements	4,737		47,000
Dues and Fees		1,000	1,000
Property Tax		5,000	5,000
Repairs	51,423	68,000	65,000
Supplies	7,292	5,000	6,000
Utilities	174	4,000	500
Transfer to Water			
Cash Reserve (2026 column)			
Miscellaneous	950		500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**70,064**	**83,000**	**133,400**
Unencumbered Cash Balance Dec 31	43,402	29,402	2
2024/2025/2026 Budget Authority Amount:	70,742	83,000	133,400

CPA Summary

City of Ingalls 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,822	52,821	12,821
Receipts:			
Charges to Customers	46,184	48,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,184**	**48,000**	**50,000**
Resources Available:	**89,006**	**100,821**	**62,821**
Expenditures:			
Trash Service	36,185	58,000	46,000
Transfer to Water/Sewer		30,000	16,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,185**	**88,000**	**62,000**
Unencumbered Cash Balance Dec 31	52,821	12,821	821
2024/2025/2026 Budget Authority Amount:	57,000	88,000	62,000

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

City of Ingalls

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street Project		10/1/2030	4.00	220,000	120,000	4/1, 10/1	10/1	3,113	15,000	2,700	15,000
Total G.O. Bonds					**120,000**			**3,113**	**15,000**	**2,700**	**15,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**120,000**			**3,113**	**15,000**	**2,700**	**15,000**

City of Ingalls

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,715	11,649	242	62	1,216	77
Debt Service	13,893	2,289	48	12	239	15
Library						
TOTAL	84,608	13,938	290	74	1,455	92

County Treas Motor Vehicle Estimate 13,938

County Treas Recreational Vehicle Estimate 290

County Treas 16/20M Vehicle Estimate 74

County Treas Commercial Vehicle Tax Estimate 1,455

County Treas Watercraft Tax Estimate 92

Motor Vehicle Factor 0.16474

Recreational Vehicle Factor 0.00343

16/20 Vehicle Factor 0.00087

Commercial Vehicle Factor 0.01720

Watercraft Factor 0.00109

City of Ingalls 2026

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Ingalls
will meet on September 8, 2025 at 6:00 p.m. at City Hall, Ingalls, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall Ingalls KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	137,132	32.096	288,350	31.298	219,885	68,142	30.643
Debt Service	18,525	7.528	22,000	6.149	22,000	16,467	7.405
Library							
Special Highway	21,962		23,500		25,500		
Airport/Land	31,340		101,000		113,500		
Water	72,937		113,400		99,000		
Sewer	70,064		83,000		133,400		
Trash	36,185		88,000		62,000		
Totals	388,145	39.624	719,250	37.447	675,285	84,609	38.048
						*Revenue Neutral Rate***	*38.049*
Less: Transfers	0		0		0		
Net Expenditure	388,145		719,250		675,285		
Total Tax Levied	84,616		84,608		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,135,497		2,259,444		2,223,730		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	150,000	135,000	120,000
Revenue Bonds	0	0	0
Other	35,851	10,445	0
Lease Purchase Principal	34,026	20,692	10,913
Total	219,877	166,137	130,913

*Tax rates are expressed in mills

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

Leonard Rodenbur
City Official Title: Mayor

Proof of Publication

State of Kansas,
County of **Gray** , ss:

Faith Brokaw

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE JACKSONIAN.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in **GRAY** County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in **GRAY** County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 14 day of Aug, 2025
2nd Publication was made on the _____ day of _____, 20____
3rd Publication was made on the _____ day of _____, 20____
4th Publication was made on the _____ day of _____, 20____
5th Publication was made on the _____ day of _____, 20____
6th Publication was made on the _____ day of _____, 20____

Publication fee $ 75
Affidavit, Notary's Fees $ 5
Additional Copies _____ @ _____ $ _____
Total Publication Fee $ 80

(Signed)

Witness my hand this 28 day of August, 2025

SUBSCRIBED and SWORN to before me this 28 day of August, 2025.

(Notary Public)

My commission expires 9-21-25

NOTARY PUBLIC - State of Kansas
PATRICIA AVERY
My Appt Expires 9-21-25

NOTICE OF BUDGET HEARING

The governing body of
City of Ingalls
will meet on September 8, 2025 at 6:00 p.m. at City Hall, Ingalls, KS for the purpose of hearing
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad val
Detailed budget information is available at City Hall Ingalls KS and will be available at this hea

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maxi
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Pro
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authorit for Expenditure
General	137,132	32.096	288,350	31.298	219,885
Debt Service	18,525	7.528	22,000	6.149	22,000
Library					
Special Highway	21,962		23,500		25,500
Airport/Land	31,340		101,000		113,500
Water	72,937		113,400		99,000
Sewer	70,064		83,000		133,400
Trash	36,185		88,000		62,000
Totals	388,145	39.624	719,250	37.447	675,285
					Re
Less: Transfers	0		0		0
Net Expenditure	388,145		719,250		675,285
Total Tax Levied	84,616		84,608		xxxxxxxxxxxxxxx
Assessed Valuation	2,135,497		2,259,444		2,223,730

Outstanding Indebtedness, January 1.	2023	2024	2025
G.O. Bonds	150,000	135,000	120,000
Revenue Bonds	0	0	0
Other	35,851	10,445	0
Lease Purchase Principal	34,026	20,692	10,913
Total	219,877	166,137	130,913

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

Leonard Rodenbur
City Official Title: Mayor

City of Ingalls

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
100KW MTU Generator	10/15/2021	2/17/1900		49,234	10,913	10,913	
				Totals	**10,913**	**10,913**	**0**

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