2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	260,250	68,114	34.519
Debt Service	10-113		22,000	16,503	8.363
Library	12-1220				
Special Highway			22,500		
Airport/Land			74,000		
Water			123,550		
Sewer			74,242		
Trash			68,000		
Non-Budgeted Funds					
Totals		xxxxx	644,542	84,617	42.882
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,973,219
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 42.883

Assisted by:
Benton Accounting Inc

Address:
107 S Main
Cimarron, KS 67835
Email:

Date Attested: 10-4 2023

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Ashley Rogers
County Clerk

Governing Body

City of Ingalls

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	72,092	11,502	407	152	885	40
Debt Service	12,527	1,999	71	26	154	7
Library						
TOTAL	84,619	13,501	478	178	1,039	47

County Treas Motor Vehicle Estimate 13,501

County Treas Recreational Vehicle Estimate 478

County Treas 16/20M Vehicle Estimate 178

County Treas Commercial Vehicle Tax Estimate 1,039

County Treas Watercraft Tax Estimate 47

Motor Vehicle Factor 0.15956

Recreational Vehicle Factor 0.00564

16/20 Vehicle Factor 0.00211

Commercial Vehicle Factor 0.01227

Watercraft Factor 0.00056

City of Ingalls

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street Project		10/1/2030	4.00	220,000	165,000	4/1, 10/1	10/1	4,275	15,000	3,900	15,000
Total G.O. Bonds					**165,000**			**4,275**	**15,000**	**3,900**	**15,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Supply Loan	9/23/2003	8/1/2024	3.78	155,346	30,198	2/1, 8/1	2/1, 8/1	953	9,692	618	10,061
KS Water Pollution Loan	8/31/05	3/1/2026	4.00	298,712	40,170	3/1, 9/1	3/1, 9/1	877	24,826	232	15,344
Total Other					**70,368**			**1,830**	**34,518**	**850**	**25,405**
Total Indebtedness					**235,368**			**6,105**	**49,518**	**4,750**	**40,405**

City of Ingalls

2023

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 2022	Payments Due 2022	Payments Due 2023
100KW MTU Generator	10/15/2021	48		49,234	47,360	13,334	13,334
				Totals	**47,360**	**13,334**	**13,334**

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

City of Ingalls 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	188,315	190,022	134,450
Receipts:			
Ad Valorem Tax	65,046	72,092	xxxxxxxxxxxxxxx
Delinquent Tax	437		
Motor Vehicle Tax	9,747	10,740	11,502
Recreational Vehicle Tax	414	281	407
16/20M Vehicle Tax		128	152
Commercial Vehicle Tax	791	764	885
Watercraft Tax		33	40
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemption Tax	541	500	500
Reimbursement	2,739		
Compensating Use Tax			
Local Sales Tax	28,443	28,000	28,000
Franchise Tax	10,857	12,000	12,000
Dividends	709	2,000	1,000
Permits	30	400	50
Traffic	2,516	5,000	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	112	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous	2,608	4,000	3,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**124,990**	**136,088**	**57,686**
Resources Available:	**313,305**	**326,110**	**192,136**
Expenditures:			
Automobile Expense	621	1,500	1,500
Salaries & Wages	36,660	43,000	43,000
Office Supplies	1,562	2,000	2,000
Insurance	19,855	15,000	22,000
Attorney Fees	1,400	1,000	2,000
Professional Fees	17,850	30,000	30,000
Park Maintance and Repairs	264	1,000	1,000
Repairs	16,862	6,000	30,000
Dues, Fees, Licenses, and Permits	1,549	1,500	1,800
Contract Labor			
Supplies	1,080	2,000	3,000
Utilities	10,992	12,000	15,000
Telephone	423	1,000	1,000
Advertising	493	500	1,000
Trans to Special Hwy, Sewer, Trash, Debt		14,050	45,000
Council Pay	1,825	1,500	2,200
Capital Outlay	240	43,710	50,000
Fire Department	4,000	4,000	4,000
Café Board	2,900	2,900	0
Police	472	4,000	0
Property Tax			
Miscellaneous	4,235	5,000	5,750
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**123,283**	**191,660**	**260,250**
Unencumbered Cash Balance Dec 31	190,022	134,450	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	260,770	191,660	260,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	260,250
		Tax Required	68,114
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**68,114**

CPA Summary

City of Ingalls 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,724	9,325	3,240
Receipts:			
Ad Valorem Tax	18,453	12,527	xxxxxxxxxxxxxxxx
Delinquent Tax	124		
Motor Vehicle Tax	4,259	3,045	1,999
Recreational Vehicle Tax	72	80	71
16/20M Vehicle Tax	168	36	26
Commercial Vehicle Tax	256	217	154
Watercraft Tax		10	7
Redemption Tax	142		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**23,476**	**15,915**	**2,257**
Resources Available:	**29,200**	**25,240**	**5,497**
Expenditures:			
Debt	19,875	22,000	22,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,875**	**22,000**	**22,000**
Unencumbered Cash Balance Dec 31	9,325	3,240	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	23,000	22,000	22,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,000
		Tax Required	16,503
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	16,503

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Ingalls 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	22,600	2,247	657
Receipts:			
State of Kansas Gas Tax	12,535	7,910	8,040
County Transfers Gas		0	0
Transfer From General		13,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,535**	**20,910**	**23,040**
Resources Available:	**35,135**	**23,157**	**23,697**
Expenditures:			
Street Repair and Maint	32,888	22,000	22,000
Capital Outlay		500	500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,888**	**22,500**	**22,500**
Unencumbered Cash Balance Dec 31	2,247	657	1,197
2021/2022/2023 Budget Authority Amoun	22,500	22,500	22,500

See Tab A

Adopted Budget **Airport/Land**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	65,567	114,100	112,625
Receipts:			
Crops	76,192	43,000	45,000
Airport Rent	700	1,000	1,000
Miscellaneous			
Interest on Idle Funds	17	25	20
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**76,909**	**44,025**	**46,020**
Resources Available:	**142,476**	**158,125**	**158,645**
Expenditures:			
Chemical			
Crop Expense	14,835	18,000	30,000
Repairs		11,000	15,000
Capital Outlay		5,000	10,000
Insurance	6,623	4,500	10,000
Miscellaneous	1,750	1,000	2,500
Property Tax	5,167	6,000	6,500
Transfer to Water			
Cash Forward (2023 column)			
Miscellaneous	1		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,376**	**45,500**	**74,000**
Unencumbered Cash Balance Dec 31	114,100	112,625	84,645
2021/2022/2023 Budget Authority Amoun	108,000	45,500	74,000

CPA Summary

City of Ingalls 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,951	26,243	7,743
Receipts:			
Transfer from Savings/Trash			
Charges to Customers	69,793	95,000	95,000
Transfer from General			30,000
Miscellaneous			
Interest on Idle Funds		100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**69,793**	**95,100**	**125,100**
Resources Available:	**121,744**	**121,343**	**132,843**
Expenditures:			
Debt Service	25,789	26,000	26,000
Dues, Fees and Licenses	1,876	1,000	2,000
Wages/Payroll Taxes	14,838	19,000	19,000
Sales Tax	182	400	250
Office Supplies	1,281	2,000	2,000
Professional Fees		8,000	10,000
Repair	15,206	39,000	40,000
Supplies	1,780	2,200	2,000
Utilities	18,878	15,000	20,000
Lease	2,222		2,300
Miscellaneous	13,449		
Cash Forward (2023 column)			
Miscellaneous		1,000	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**95,501**	**113,600**	**123,550**
Unencumbered Cash Balance Dec 31	26,243	7,743	9,293
2021/2022/2023 Budget Authority Amount	96,950	113,600	123,550

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,720	63,240	32,498
Receipts:			
Charges to Customers	39,481	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,481**	**42,000**	**42,000**
Resources Available:	**91,201**	**105,240**	**74,498**
Expenditures:			
Debt Service	10,742	10,742	10,742
Dues and Fees	567	1,000	1,000
Postage			
Repairs	9,703	54,000	54,500
Supplies	3,969	5,000	5,000
Utilities	2,980	2,000	3,000
Transfer to Water			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,961**	**72,742**	**74,242**
Unencumbered Cash Balance Dec 31	63,240	32,498	256
2021/2022/2023 Budget Authority Amount	85,742	102,742	74,242

CPA Summary

City of Ingalls 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,873	22,632	22,632
Receipts:			
Trash Service	44,611	45,000	46,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,611**	**45,000**	**46,000**
Resources Available:	**57,484**	**67,632**	**68,632**
Expenditures:			
Trash Service	34,852	45,000	68,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,852**	**45,000**	**68,000**
Unencumbered Cash Balance Dec 31	22,632	22,632	632
2021/2022/2023 Budget Authority Amount	113,000	60,000	68,000

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	0	0	0

City of Ingalls

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ARPA	21,922									
Total Receipts	21,922	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	21,922
Resources Available:	21,922	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	21,922
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Water Tower Repair	15,000									
Total Expenditures	15,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	15,000
Cash Balance Dec 31	6,922	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,922 **
										6,922 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of

City of Ingalls

will meet on August 8, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	123,283	38.131	191,660	40.046	260,250	68,114	34.519
Debt Service	19,875	10.813	22,000	6.958	22,000	16,503	8.363
Library							
Special Highway	32,888		22,500		22,500		
Airport/Land	28,376		45,500		74,000		
Water	95,501		113,600		123,550		
Sewer	27,961		72,742		74,242		
Trash	34,852		45,000		68,000		
Non-Budgeted Funds	15,000						
Totals	377,736	48.944	513,002	47.004	644,542	84,617	42.882
						*Revenue Neutral Rate***	*42.883*
Less: Transfers	0		0		0		
Net Expenditure	377,736		513,002		644,542		
Total Tax Levied	84,620		84,619		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,728,879		1,800,201		1,973,219		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	195,000	180,000	165,000
Revenue Bonds	0	0	0
Other	136,304	103,842	70,368
Lease Purchase Principal	0	0	47,360
Total	331,304	283,842	282,728

*Tax rates are expressed in mills

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

Leonard Rodenbur

City Official Title: Mayor

(First published in *The Jacksanian* on Wednesday, July 20, 2022.)

NOTICE OF BUDGET HEARING

The governing body of

City of Ingalls

will meet on August 8, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	123,283	38.131	191,660	40.046	260,250	68,114	34.519
Debt Service	19,875	10.815	22,000	6.958	12,000	16,503	8.363
Library							
Special Highway	32,888		22,500		33,500		
Airport/Land	28,376		45,500		74,000		
Water	95,501		113,600		123,550		
Sewer	27,961		72,742		74,242		
Trash	34,852		45,000		68,000		
Non-Budgeted Funds	15,000						
Totals	377,736	48.944	513,002	47.004	644,542	84,617	42.882
						*Revenue Neutral Rate**	*42.883*
Less: Transfers	0		0		0		
Net Expenditure	377,736		513,002		644,542		
Total Tax Levied	84,620		84,619		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,728,879		1,800,201		1,973,219		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	195,000	180,000	165,000
Revenue Bonds	0	0	0
Other	136,304	103,842	70,368
Lease Purchase Principal	0	0	47,360
Total	331,304	283,842	282,728

*Tax rates are expressed in mills

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

Leonard Redenbur

City Official Title: Mayor