2024

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of Canton

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 expenditures for the various funds for the year 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	966,076	194,602	
Debt Service	10-113	7	129,158	38,615	
Library	12-1220	7			
Special Highway		8	324,206		
Special Equipment		8	119,143		
Parks and Recreation		9	26,082		
Water Fund		9	339,092		
Sewer Fund		10	284,861		
Trash Fund		10	81,270		
Non-Budgeted Funds-A		11			
Totals		xxxxxx	2,269,888	233,217	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 49.008

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: 9-19 2023

Hallie D. Kelroy
County Clerk

Governing Body

CPA Summary

City of Canton 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	170,059	22,394	704	79	133	34
Debt Service	55,220	7,271	229	26	43	11
Library						
TOTAL	225,279	29,665	933	105	176	45

County Treas Motor Vehicle Estimate	29,665				
County Treas Recreational Vehicle Estimate		933			
County Treas 16/20M Vehicle Estimate			105		
County Treas Commercial Vehicle Tax Estimate				176	
County Treas Watercraft Tax Estimate					45

Motor Vehicle Factor	0.13168				
Recreational Vehicle Factor		0.00414			
16/20M Vehicle Factor			0.00047		
Commercial Vehicle Factor				0.00078	
Watercraft Factor					0.00020

City of Canton 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Spec Equip Fund	10,000	15,000	15,000	KSA 12-1,117
General Fund	Special Highway	80,000	80,000	80,000	KSA 12-1,119
Water Fund	Spec Equip Fund	5,000	15,000	15,000	KSA 12-1,117
Sewer Fund	Spec Equip Fund	15,000	15,000	15,000	KSA 12-1,117
	Totals	110,000	125,000	125,000	
	Adjustments				
	Adjusted Totals	110,000	125,000	125,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Canton

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond Series 2013	5/23/2013	10/1/2033	1.0-3.25	520,000	320,000	4/1 & 10/1	10/1	9,350	25,000	8,725	25,000
GO Bond Series 2014	5/29/2014	12/1/2024	1.9-2.9	218,000	50,000	6/1 & 12/1	12/1	1,400	25,000	725	25,000
GO Bond Series 2017	9/1/2017	8/1/2032	2.25-4.0	220,000	160,000	2/1 & 8/1	8/1	4,450	15,000	4,113	15,000
Total G.O. Bonds					**530,000**			**15,200**	**65,000**	**13,563**	**65,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Polution Rev	7/27/2004	3/1/2026	2.73	288,228	62,582	3/1 & 9/1	3/1 & 9/1	1,738	17,225	1,220	17,741
Total Other					**62,582**			**1,738**	**17,225**	**1,220**	**17,741**
Total Indebtedness					**592,582**			**16,938**	**82,225**	**14,783**	**82,741**

City of Canton

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

City of Canton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	549,860	538,786	458,928
Receipts:			
Ad Valorem Tax	140,695	170,059	xxxxxxxxxxxxxxxxx
Delinquent Tax	8,510	5,000	5,000
Motor Vehicle Tax	20,341	21,626	22,394
Recreational Vehicle Tax	620	701	704
16/20M Vehicle Tax	52	91	79
Commercial Vehicle Tax	115	137	133
Watercraft Tax		62	34
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Oil Tax	52	51	
State Assessed	18,051	18,600	18,600
Sales and Use Taxes	112,796	110,000	113,000
1% Sales Tax Streets	81,381	80,000	82,000
Alcoholic Beverage Tax	4,124	3,478	4,102
Franchise Fees	31,070	30,000	31,000
Licenses and Permits	1,264	2,500	2,500
VIN Inspections	705	500	500
Court Fees	1,493	1,500	1,500
Fines and Forfeitures	1,330	2,000	2,000
Swimming Pool Fees	2,743	3,500	3,500
Interest income	1,691	1,500	1,500
Community Center Rental	1,171	1,200	1,200
Nex-Tech Rental	3,869	3,800	3,900
Reimbursed Expenses	12,560	15,500	15,500
MP CO Tower Lease	600	600	600
Economic Development-MP County	2,170	2,000	2,200
Grants and Donations	6,452		
Miscellanous	626	500	500
Return Check/ACH Fees	150	60	100
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**454,631**	**474,965**	**312,546**
Resources Available:	**1,004,491**	**1,013,751**	**771,474**

City of Canton

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,004,491	1,013,751	771,474
Expenditures:			
General Government	231,578	241,500	656,483
Police	100,683	122,730	100,500
Police VIN	124	500	500
Fire	0	4,293	4,293
Streets	175	30,000	30,000
Street Lights	17,611	19,000	19,000
Parks and Recreation	2,047	2,500	2,500
McMurray Ball Park	456	11,000	13,000
Swimming Pool	19,843	24,500	41,000
Community Center	3,188	3,800	3,800
Transfers Out	90,000	95,000	95,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	465,705	554,823	966,076
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**465,705**	**554,823**	**966,076**
Unencumbered Cash Balance Dec 31	538,786	458,928	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	835,069	984,053	966,076
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	966,076
		Tax Required	194,602
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	194,602

CPA Summary

City of Canton 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	113,289	115,500	115,500
Contractual	87,444	93,000	93,000
Commodities	22,510	23,000	23,000
Capital Outlay	4,384	5,000	419,983
Remittances	3,951	5,000	5,000
Total	**231,578**	**241,500**	**656,483**
Police			
Salaries	79,524	80,325	80,500
Contractual	9,467	10,000	10,000
Commodities	11,307	10,000	10,000
Capital Outlay	385	22,405	
Total	**100,683**	**122,730**	**100,500**
Police VIN			
Commodities	124	500	500
Total	**124**	**500**	**500**
Fire			
Contractual		4,293	4,293
Total	**0**	**4,293**	**4,293**
Streets			
Contractual		10,000	10,000
Commodities	175	20,000	20,000
Total	**175**	**30,000**	**30,000**
Street Lights			
Contractual	17,611	19,000	19,000
Total	**17,611**	**19,000**	**19,000**
Parks and Recreation			
Salaries	898	2,000	2,000
Commodities	1,149	500	500
Total	**2,047**	**2,500**	**2,500**
McMurray Ball Park			
Salaries		1,000	3,000
Contractual	175	5,000	5,000
Commodities	281	5,000	5,000
Total	**456**	**11,000**	**13,000**
Page 1 - Total	**352,674**	**431,523**	**826,276**

City of Canton 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Swimming Pool			
Salaries	13,355	15,000	15,500
Contractual	3,251	3,500	3,500
Commodities	3,237	6,000	10,000
Capital Outlay			12,000
Total	**19,843**	**24,500**	**41,000**
Community Center			
Contractual	2,845	3,000	3,000
Commodities	343	800	800
Total	**3,188**	**3,800**	**3,800**
Transfers Out			
Transfer to Spec Equip Fund	10,000	15,000	15,000
Transfer to Spec Hwy Fund	80,000	80,000	80,000
Total	**90,000**	**95,000**	**95,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	113,031	123,300	139,800
Page 1 -Total	**352,674**	**431,523**	**826,276**
Grand Total	**465,705**	**554,823**	**966,076**

(Note: Should agree with general sub-totals.)

City of Canton 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	57,625	59,832	71,554
Receipts:			
Ad Valorem Tax	45,683	55,220	xxxxxxxxxxxxxxxx
Delinquent Tax	3,529	2,000	3,500
Motor Vehicle Tax	8,585	7,022	7,271
Recreational Vehicle Tax	262	227	229
16/20M Vehicle Tax	22	30	26
Commercial Vehicle Tax	48	44	43
Watercraft Tax		20	11
Oil Tax	17	20	20
State Assessed	5,861	7,889	7,889
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,007**	**72,472**	**18,989**
Resources Available:	**121,632**	**132,304**	**90,543**
Expenditures:			
GO Bond Principal	50,000	50,000	50,000
GO Bond Interest	11,800	10,750	9,450
Cash Basis Reserves			69,708
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**61,800**	**60,750**	**129,158**
Unencumbered Cash Balance Dec 31	59,832	71,554	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	121,799	139,266	129,158
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,158
		Tax Required	38,615
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	38,615

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 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 2023 Ad Valorem Tax	0

CPA Summary

City of Canton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	65,897	161,446	225,396
Receipts:			
State of Kansas Gas Tax	18,758	18,950	18,810
County Transfers Gas		0	0
Transfer from General	80,000	80,000	80,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**98,758**	**98,950**	**98,810**
Resources Available:	**164,655**	**260,396**	**324,206**
Expenditures:			
Contractual	600	5,000	50,000
Commodities	2,609	30,000	30,000
Capital Outlay			244,206
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,209**	**35,000**	**324,206**
Unencumbered Cash Balance Dec 31	161,446	225,396	0
2022/2023/2024 Budget Authority Amoun	94,261	229,247	324,206

0

Adopted Budget

Special Equipment	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,642	56,143	70,143
Receipts:			
Sales and Service	8,500		
Nex-Tech Rental	3,869	4,000	4,000
Transfer from General	10,000	15,000	15,000
Transfer from Water	5,000	15,000	15,000
Transfer from Sewer	15,000	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,369**	**49,000**	**49,000**
Resources Available:	**64,011**	**105,143**	**119,143**
Expenditures:			
Capital Outlay	7,868	35,000	119,143
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,868**	**35,000**	**119,143**
Unencumbered Cash Balance Dec 31	56,143	70,143	0
2022/2023/2024 Budget Authority Amoun	76,038	69,642	119,143

CPA Summary

City of Canton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,186	22,003	21,981
Receipts:			
Alcoholic Beverage Tax	4,124	3,478	4,101
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,124**	**3,478**	**4,101**
Resources Available:	**25,310**	**25,481**	**26,082**
Expenditures:			
Contractual	178	500	500
Commodities	3,129	3,000	3,500
Capital Outlay			22,082
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,307**	**3,500**	**26,082**
Unencumbered Cash Balance Dec 31	22,003	21,981	0
2022/2023/2024 Budget Authority Amount	26,380	30,781	26,082

Adopted Budget

Water Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	92,681	131,242	152,942
Receipts:			
Water Service Charges	183,141	183,000	183,500
Utility Hookup/Reconnect Fees	2,400	2,500	2,500
Reimbursed Expenses	12,117		
Interest Income	80	150	150
Miscellaneous	47		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**197,785**	**185,650**	**186,150**
Resources Available:	**290,466**	**316,892**	**339,092**
Expenditures:			
Salaries	48,894	50,000	57,829
Contractual	40,546	28,000	48,000
Commodities	42,429	48,000	50,000
Capital Outlay		1,000	146,650
Refunds/Remittances	801	1,000	1,000
Other	1,504	1,500	1,500
Transfers Out			
Transfer to Spec Equip Fund	5,000	15,000	15,000
Debt Service			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	5,050	4,450	4,113
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**159,224**	**163,950**	**339,092**
Unencumbered Cash Balance Dec 31	131,242	152,942	0
2022/2023/2024 Budget Authority Amount	260,266	274,087	339,092

CPA Summary

City of Canton 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	180,982	181,629	178,236
Receipts:			
Sewer Service Charges	106,424	106,500	106,500
Interest Income	71	70	125
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**106,495**	**106,570**	**106,625**
Resources Available:	**287,477**	**288,199**	**284,861**
Expenditures:			
Salaries	48,895	50,000	54,600
Contractual	18,053	20,000	30,000
Commodities	4,479	5,500	5,500
Capital Outlay			160,300
Remittances	459	500	500
Transfers Out			
Transfer to Spec Equip Fund	15,000	15,000	15,000
Debt Service			
Loan Principal	16,722	17,225	17,741
Loan Interest	2,240	1,738	1,220
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**105,848**	**109,963**	**284,861**
Unencumbered Cash Balance Dec 31	181,629	178,236	0
2022/2023/2024 Budget Authority Amoun	219,322	262,526	284,861

Adopted Budget

Trash Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,075	20,756	21,270
Receipts:			
Trash Service Charges	59,005	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**59,005**	**60,000**	**60,000**
Resources Available:	**76,080**	**80,756**	**81,270**
Expenditures:			
Contractual	55,324	59,486	81,270
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**55,324**	**59,486**	**81,270**
Unencumbered Cash Balance Dec 31	20,756	21,270	0
2022/2023/2024 Budget Authority Amoun	87,001	74,945	81,270

CPA Summary

City of Canton

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: ARPA Grant Fund		(2) Fund Name: Sales Tax Clearing		(3) Fund Name: Penalty Clearing		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	53,032	Cash Balance Jan 1	473	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		53,505
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	53,032	Sales Tax Clearing	1,718	Penalty Clearing	4,523					
Total Receipts	53,032	Total Receipts	1,718	Total Receipts	4,523	Total Receipts	0	Total Receipts	0	59,273
Resources Available:	106,064	Resources Available:	2,191	Resources Available:	4,523	Resources Available:	0	Resources Available:	0	112,778
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Sales Tax Clearing	2,191							
Total Expenditures	0	Total Expenditures	2,191	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,191
Cash Balance Dec 31	106,064	Cash Balance Dec 31	0	Cash Balance Dec 31	4,523	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**110,587** **
										110,587 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Canton

will meet on September 11, 2023 at 6:30 PM at Canton City Hall 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 Canton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	465,705	38.260	554,823	38.297	966,076	194,602	42.333
Debt Service	61,800	12.423	60,750	12.436	129,158	38,615	8.400
Library							
Special Highway	3,209		35,000		324,206		
Special Equipment	7,868		35,000		119,143		
Parks and Recreation	3,307		3,500		26,082		
Water Fund	159,224		163,950		339,092		
Sewer Fund	105,848		109,963		284,861		
Trash Fund	55,324		59,486		81,270		
Non-Budgeted Funds-A	2,191						
Totals	864,476	50.683	1,022,472	50.733	2,269,888	233,217	50.733
						*Revenue Neutral Rate***	*49.008*
Less: Transfers	110,000		125,000		125,000		
Net Expenditure	754,476		897,472		2,144,888		
Total Tax Levied	218,135		225,279		xxxxxxxxxxxxxxxx		
Assessed Valuation	4,304,028		4,440,572		4,596,952		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	66,000		595,000		530,000		
Revenue Bonds	0		0		0		
Other	95,539		79,304		62,582		
Lease Purchase Principal	4,202		0		0		
Total	165,741		674,304		592,582		

*Tax rates are expressed in mills

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

Linda Klatt

City Official Title: City Clerk

RESOLUTION NO. 2023-04

A RESOLUTION OF THE CITY OF CANTON, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Canton was calculated as 49.008 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF CANTON:

The City of Canton shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.008mills.

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 11th day of September 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

Linda Klatt

City Clerk

CITY OF CANTON ★ McPHERSON COUNTY, KANSAS ★ SEAL SINCE 1880

Roll Call Vote

A Roll Call Vote of the Canton Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 11, 2023

Resolution No. 2023-04

Governing Body Member	Yes	No	No Vote
JASON CLINKSCALE	X		
SAXTON BEZRUCIK	X		
SCOTT LAYFIELD	X		
TOTAL			

Certified:

Linda Klatt

MCPHERSON SENTINEL

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1299170

STATE OF KANSAS
SS.
COUNTY OF MCPHERSON

I, Dawn Schnepf, as publisher/agent of

MCPHERSON SENTINEL

of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

07/26/2023

Dan R. Schnepf
Agent Signature

Subscribed and sworn to before me this

27th day of July, A.D. 2023.

Notary Public

Advertising Fee: $166.32

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
8-22-2024

Published in McPherson Sentinel
Jul 26, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Canton

will meet on September 11, 2023 at 6:30 PM at Canton City Hall 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 Canton City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	463,705	38.260	554,823	38.297	966,076	194,602	42.333
Debt Service	61,800	12.423	60,750	12.436	129,158	38,615	8.400
Library							
Special Highway	3,209		35,000		324,206		
Special Equipment	7,868		35,000		119,143		
Parks and Recreation	3,307		3,500		26,082		
Water Fund	159,224		163,950		339,092		
Sewer Fund	105,848		109,963		284,861		
Trash Fund	55,324		59,486		81,270		
Non-Budgeted Funds-A	2,191						
Totals	864,476	50.683	1,022,472	50.733	2,269,888	233,217	50.733
						Revenue Neutral Rate**	49.008
Less: Transfers	110,000		125,000		125,000		
Net Expenditure	754,476		897,472		2,144,888		
Total Tax Levied	218,135		225,279		xxxxxxxxxxxxxxx		
Assessed Valuation	4,304,028		4,440,572		4,596,952		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	66,000		595,000		530,000		
Revenue Bonds	0		0		0		
Other	95,539		79,304		62,582		
Lease Purchase Principal	4,202		0		0		
Total	165,741		674,304		592,582		

*Tax rates are expressed in mills

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

Linda Klatt

City Official Title: City Clerk

1299170

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CANTON, HEREBY NOTIFIES THE McPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X _____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 50.733. The date of our hearing is September 11, 2023 at 6:30 PM and will be held at the City Hall in Canton, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 10, 2023.

(Seal)

CITY OF CANTON ★ SEAL ★ McPHERSON COUNTY, KANSAS SINCE 1880

Clerk or Officer of Governing Body