State of Kansas
City

2022

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
City of Canton, Kansas
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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	835,069	164,669	
Debt Service	10-113	7	121,799	53,466	
Special Highway		8	94,261		
Special Equipment		8	76,038		
Special Park & Recreation		9	26,380		
Sewer		9	260,266		
Water		10	219,322		
Trash		10	87,001		
Capital Improvement		11			
Totals		xxxxxxx	1,720,136	218,135	
					County Clerk's Use Only
Budget Summary		12			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S. Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com jannolde@sjhl.com

Attest: 9-22-, 2021
Hollie D. Matney
County Clerk

Governing Body

No assurance is provided.

City of Canton, Kansas

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	150,406	18,194	413	103	181	51
Debt Service	63,480	7,679	174	43	76	21
TOTAL	213,886	25,873	587	146	257	72

County Treas Motor Vehicle Estimate	25,873				
County Treas Recreational Vehicle Estimate		587			
County Treas 16/20M Vehicle Estimate			146		
County Treas Commercial Vehicle Tax Estimate				257	
County Treas Watercraft Tax Estimate					72

Motor Vehicle Factor	0.12097				
Recreational Vehicle Factor		0.00274			
16/20M Vehicle Factor			0.00068		
Commercial Vehicle Factor				0.00120	
Watercraft Factor					0.00034

No assurance is provided.

City of Canton, Kansas 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Equipment	0	10,000	10,000	KSA 12-1, 117
Sewer	Special Equipment	15,000	0	15,000	KSA 12-1, 117
Water	Special Equipment	0	5,000	5,000	KSA 12-1, 117
Capital Improvement	Special Equipment	6,415	0	0	KSA 12-1, 117
	Totals	21,415	15,000	30,000	
	Adjustments*				
	Adjusted Totals	21,415	15,000	30,000	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Canton, Kansas

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
G.O. Bond Series 2013	5/23/2013	10/1/2033	1.-3.25	520,000	370,000	4/1, 10/1	10/1	10,225	25,000	9,787	25,000
G.O. Bond Series 2014	5/29/2014	12/1/2024	1.9-2.9	218,000	100,000	6/1, 12/1	12/1	2,562	25,000	2,012	25,000
G.O. Bond Series 2017	9/1/2017	8/1/2032	2.25-4	220,000	190,000	2/1, 8/1	8/1	5,650	15,000	5,050	15,000
Total G.O. Bonds					**660,000**			**18,437**	**65,000**	**16,849**	**65,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Ctrl	7/27/2004	3/1/2026	2.73	288,228	95,539	6/1, 12/1	3/1, 9/1	2,727	16,235	2,239	16,722
Total Other					**95,539**			**2,727**	**16,235**	**2,239**	**16,722**
Total Indebtedness					**755,539**			**21,164**	**81,235**	**19,088**	**81,722**

No assurance is provided.

City of Canton, Kansas

2022

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 On Jan 1 2021	Payments Due 2021	Payments Due 2022
First Street Water Line Lease	1/28/2016	60	3.85	115,000	4,202	4,222	0
Totals					**4,202**	**4,222**	**0**

No assurance is provided.

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

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	401,554	481,145	451,641
Receipts:			
Ad Valorem Tax	141,057	150,406	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,158	1,500	1,500
Motor Vehicle Tax	18,626	20,279	18,194
Recreational Vehicle Tax	382	428	413
16/20M Vehicle Tax	60	113	103
Commercial Vehicle Tax	226	177	181
Watercraft Tax	0	82	51
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	2,452	2,840	9,117
Local Sales Tax	98,746	90,000	90,000
Franchise Tax	26,895	28,000	28,000
Licenses	917	1,000	1,000
1% Sales Tax for Streets	62,749	60,000	60,000
Police Fines	4,018	5,000	5,000
Special Assessments	0	500	500
Hess Pool	3,914	3,500	3,500
Community Center Rent	910	1,200	1,200
Economic Development-McPherson Co.	2,138	0	0
Reimbursed Expenses	15,212	0	0
Grant-McPherson County Foundation	6,000	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,542		
Neighborhood Revitalization Rebate			0
Miscellaneous	7,953		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**404,955**	**365,025**	**218,759**
Resources Available:	**806,509**	**846,170**	**670,400**

City of Canton, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	806,509	846,170	670,400
Expenditures:			
General Administrative	188,947	236,800	236,800
Police Department	88,462	93,000	98,000
Street Repair & Maint.	2,004	4,000	30,000
Street Lights	14,651	15,000	15,000
Parks and Recreation	2,915	0	0
McMurray Ball Park	327	3,000	3,000
Fire Department	4,225	4,229	4,293
Hess Pool	17,809	38,500	38,500
Other	6,024	0	0
Sub-Total detail page	325,364	394,529	425,593
Cash Forward (2022 column)			409,476
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**325,364**	**394,529**	**835,069**
Unencumbered Cash Balance Dec 31	481,145	451,641	xxxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	741,178	695,407	835,069
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	835,069
		Tax Required	164,669
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	164,669

No assurance is provided.

City of Canton, Kansas 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administrative			
Personal Services	102,098	115,000	115,000
Contractual	65,457	93,000	93,000
Commodities	16,407	13,000	13,000
Capital Outlay	1,832	2,000	2,000
Community Center	3,153	3,800	3,800
Tfr to Special Equipment	0	10,000	10,000
Total	**188,947**	**236,800**	**236,800**
Police Department			
Personal Services	72,558	74,000	74,000
Contractual	8,905	10,000	10,000
Commodities	6,999	9,000	9,000
Capital Outlay	0	0	5,000
Total	**88,462**	**93,000**	**98,000**
Street Repair & Maint.			
Contractual	1,081	2,000	10,000
Commodities	923	2,000	20,000
Total	**2,004**	**4,000**	**30,000**
Street Lights			
Commodities	14,651	15,000	15,000
Total	**14,651**	**15,000**	**15,000**
Parks and Recreation			
Contractual	2,915	0	0
Total	**2,915**	**0**	**0**
McMurray Ball Park			
Personal Services	0	1,000	1,000
Contractual	327	2,000	2,000
Total	**327**	**3,000**	**3,000**
Fire Department			
Contractual	4,225	4,229	4,293
Total	**4,225**	**4,229**	**4,293**
Hess Pool			
Personal Services	13,231	20,000	20,000
Contractual	1,939	3,500	3,500
Commodities	2,639	10,000	10,000
Capital Outlay	0	5,000	5,000
Total	**17,809**	**38,500**	**38,500**
Other			
Grant Expenses	6,024	0	0
Total	**6,024**	**0**	**0**
Page Total	**325,364**	**394,529**	**425,593**

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

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	35,763	48,752	59,340
Receipts:			
Ad Valorem Tax	59,534	63,480	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,899	1,000	1,000
Motor Vehicle Tax	7,877	8,559	7,679
Recreational Vehicle Tax	161	181	174
16/20M Vehicle Tax	26	47	43
Commercial Vehicle Tax	96	75	76
Watercraft Tax	0	34	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,593**	**73,376**	**8,993**
Resources Available:	**107,356**	**122,128**	**68,333**
Expenditures:			
2013 GO Bond Principal-Streets	25,000	25,000	25,000
2013 GO Bond Interest-Streets	10,662	10,225	9,787
2014 GO Bond Principal-Streets	20,000	25,000	25,000
2014 GO Bond Interest-Streets	2,942	2,563	2,012
Cash Basis Reserve (2022 column)			60,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**58,604**	**62,788**	**121,799**
Unencumbered Cash Balance Dec 31	48,752	59,340	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	106,536	119,771	121,799
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,799
		Tax Required	53,466
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	53,466

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

No assurance is provided.

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	84,822	78,421	76,391
Receipts:			
State of Kansas Gas Tax	18,136	17,970	17,870
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,136**	**17,970**	**17,870**
Resources Available:	**102,958**	**96,391**	**94,261**
Expenditures:			
Street Repair & Maint.	24,537	20,000	20,000
Capital outlay	0	0	48,912
Cash Forward (2022 column)			25,349
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,537**	**20,000**	**94,261**
Unencumbered Cash Balance Dec 31	78,421	76,391	0
2020/2021/2022 Budget Authority Amount:	113,517	98,912	94,261

Adopted Budget

Special Equipment	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,423	35,038	43,038
Receipts:			
Tfr From Water Fund	0	5,000	5,000
Tfr from Sewer Fund	15,000	0	15,000
Tfr from General Fund	0	10,000	10,000
Tfr from Cap. Improvement Fund	6,415	0	0
Sale of Equipment	21,400	0	0
Nex Tech	4,000	3,000	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,815**	**18,000**	**33,000**
Resources Available:	**84,238**	**53,038**	**76,038**
Expenditures:			
Capital Outlay	0	10,000	45,000
2014 Case Backhoe	49,200	0	0
Cash Forward (2022 column)			31,038
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,200**	**10,000**	**76,038**
Unencumbered Cash Balance Dec 31	35,038	43,038	0
2020/2021/2022 Budget Authority Amount:	84,465	69,838	76,038

No assurance is provided.

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Park & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,163	14,423	17,263
Receipts:			
Local Alcoholic Liquor	2,452	2,840	9,117
Donations	15,500	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,952**	**2,840**	**9,117**
Resources Available:	**33,115**	**17,263**	**26,380**
Expenditures:			
Commodities	2,702	0	0
Park Improvements/Playground	15,990	0	0
Cash Forward (2022 column)			26,380
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,692**	**0**	**26,380**
Unencumbered Cash Balance Dec 31	14,423	17,263	0
2020/2021/2022 Budget Authority Amount:	19,580	15,331	26,380

Adopted Budget

Sewer	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	173,585	170,248	159,666
Receipts:			
Sewer Collections	101,689	100,000	100,000
Interest on Idle Funds	258	200	200
Interest on Idle Funds			
Miscellaneous	0	400	400
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**101,947**	**100,600**	**100,600**
Resources Available:	**275,532**	**270,848**	**260,266**
Expenditures:			
Personal Services	49,556	50,000	50,000
Contractual	16,326	27,000	27,000
Commodities	5,440	5,000	5,000
Capital Outlay	0	10,000	20,000
Tfr to Special Equipment	15,000	0	15,000
Revolving Loan Principal	15,762	16,235	16,722
Revolving Loan Interest	3,200	2,727	2,239
Cash Forward (2022 column)			124,085
Miscellaneous	0	220	220
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**105,284**	**111,182**	**260,266**
Unencumbered Cash Balance Dec 31	170,248	159,666	0
2020/2021/2022 Budget Authority Amount:	266,504	248,603	260,266

No assurance is provided.

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	41,341	68,694	66,572
Receipts:			
User Fees	167,912	150,000	150,000
Meter Hookup/Connection	3,850	1,700	1,700
Sales Tax	0	900	900
Interest on Idle Funds	294	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	150	150
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**172,056**	**152,750**	**152,750**
Resources Available:	**213,397**	**221,444**	**219,322**
Expenditures:			
Personal Services	50,435	52,000	52,000
Contractual	30,643	33,000	33,000
Commodities	22,243	35,000	35,000
Capital Outlay	0	5,000	7,387
First Street Water Line Lease Purchase Payme	25,332	4,222	0
Tfr to Special Equipment Fund	0	5,000	5,000
2017 General Obligation Bond Principal	10,000	15,000	15,000
2017 General Obligation Bond Interest	6,050	5,650	5,050
Cash Forward (2022 column)			66,885
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**144,703**	**154,872**	**219,322**
Unencumbered Cash Balance Dec 31	68,694	66,572	0
2020/2021/2022 Budget Authority Amount:	204,150	158,859	219,322

Adopted Budget

Trash	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,017	25,001	31,001
Receipts:			
Trash Collection	56,503	56,000	56,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,503**	**56,000**	**56,000**
Resources Available:	**76,520**	**81,001**	**87,001**
Expenditures:			
Trash Hauling	51,519	50,000	50,000
Capital Outlay	0	0	30,000
Cash Forward (2022 column)			7,001
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,519**	**50,000**	**87,001**
Unencumbered Cash Balance Dec 31	25,001	31,001	0
2020/2021/2022 Budget Authority Amount:	72,235	83,817	87,001

No assurance is provided.

City of Canton, Kansas 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,415	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**6,415**	**0**	**0**
Expenditures:			
Trf to Equipment Fund	6,415	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,415**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	56,415	0	0

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

No assurance is provided.

State of Kansas
City

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Canton, Kansas
will meet on September 13, 2021 at 6:40 PM at City Hall, Canton, 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, Canton, KS and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	325,364	35.076	394,529	35.734	835,069	164,669	38.361
Debt Service	58,604	14.804	62,788	15.082	121,799	53,466	12.455
Special Highway	24,537		20,000		94,261		
Special Equipment	49,200		10,000		76,038		
Special Park & Recreation	18,692				26,380		
Sewer	105,284		111,182		260,266		
Water	144,703		154,872		219,322		
Trash	51,519		50,000		87,001		
Capital Improvement	6,415						
Totals	784,318	49.880	803,371	50.816	1,720,136	218,135	50.816
*Revenue Neutral Rate***							*49.362*
Less: Transfers	21,415		15,000		30,000		
Net Expenditure	762,903		788,371		1,690,136		
Total Tax Levied	210,749		213,886		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,225,250		4,209,072		4,292,605		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	770,000		715,000		660,000		
Revenue Bonds	0		0		0		
Other	126,603		111,301		95,539		
Lease Purchase Principal	52,578		28,855		4,202		
Total	949,181		855,156		759,741		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Linda Klatt
City Official Title: City Clerk

No assurance is provided.

SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 12, 2021, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the City resides in, to calculate the tax levy needed to support the City's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the City's control that would effect the above assumptions. The City has to the best of their ability, evaluated the future estimated effects of COVID-19 on the City's receipts and expenditures.

State of Kansas
City

NOTICE OF RATE AND BUDGET HEARING

The governing body of
City of Canton, Kansas
will meet on September 13, 2021 at 6:40 PM at City Hall, Canton, 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, Canton, KS and will be available at this hearing.

Revenue Neutral Rate Hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	325,364	35.076	394,529	35.734	835,069	164,669	38.361
Debt Service	58,604	14.804	62,788	15.082	121,799	53,466	12.455
Special Highway	24,537		20,000		94,261		
Special Equipment	49,200		10,000		76,038		
Special Park & Recreation	18,692				26,380		
Sewer	105,284		111,182		260,266		
Water	144,703		154,872		219,322		
Trash	51,519		50,000		87,001		
Capital Improvement	6,415						
Totals	784,318	49.880	803,371	50.816	1,720,136	218,135	50.816
*Revenue Neutral Rate***							*49.362*
Less: Transfers	21,415		15,000		30,000		
Net Expenditure	762,903		788,371		1,690,136		
Total Tax Levied	210,749		213,886		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,225,250		4,209,072		4,292,605		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	770,000	715,000	660,000
Revenue Bonds	0	0	0
Other	126,603	111,301	95,539
Lease Purchase Principal	52,578	28,855	4,202
Total	949,181	855,156	759,741

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Linda Klatt
City Official Title: City Clerk

No assurance is provided.

Resolution No. 2021-03

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 49.362 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 13, 2021 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 49.362 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 13th day of September 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

Linda Klatt

City Clerk

CITY OF CANTON SEAL SINCE 1880 McPHERSON COUNTY, KANSAS

(Published in *The McPherson Sentinel*, July 18, 2021) 1t 156284

NOTICE OF RATE AND BUDGET HEARING State of Kansas City

The governing body of
City of Canton, Kansas
will meet on September 13, 2021 at 6:40 PM at City Hall, Canton, 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, Canton, KS and will be available at this hearing
Revenue Neutral Rate hearing will be held beginning at 6:30 PM immediately preceding the budget adoption hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	325,364	35.076	394,529	35.734	835,082	164,665	38.361
Debt Service	58,604	14.864	62,788	15.082	121,790	53,366	12.455
Special Highway	24,537		20,000		94,264		
Special Equipment	49,200		10,000		76,038		
Special Park & Recreation	18,692				26,380		
Sewer	105,284		111,182		260,264		
Water	144,702		154,872		219,322		
Trash	51,819		50,000		87,004		
Capital Improvements	6,415						
Totals	784,317	49.940	803,371	50.816	1,720,150	218,135	50.816
*Revenue Neutral Rate***							49.342
Less: Transfers	21,415		15,000		30,000		
Net Expenditure	762,902		788,371		1,690,150		
Total Tax Levied	210,748		213,865		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,225,250		4,209,072		4,292,605		
Outstanding Indebtedness, January 1	2019		2020		2021		
G.O. Bonds	730,000		715,000		660,000		
Revenue Bonds	0		0		0		
Other	126,603		111,301		95,539		
Lease Purchase Principal	52,578		28,855		4,202		
Total	949,181		855,156		759,741		

*Tax rates are expressed in mills
*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Linda Klaa
City Official Title: City Clerk

No assurance is provided

AFFIDAVIT OF PUBLICATION : 156284

STATE OF KANSAS, COUNTY OF MCPHERSON, SS:

Dawn Schnepf

of lawful age, being first duly sworn, deposeth and saith, he/she is Legal Representative of

See Page 2 for a copy of the Notice.

The McPherson Sentinel

twice weekly newspaper printed in the State of Kansas, and published in and of general circulation in McPherson County, Kansas, and that said newpaper is not a trade, religious or fraternal publication.

Said newsaper is published at least twice weekly and has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of McPherson, Kansas in said County as second class matter.

That a notice of which a true copy is hereto attached, was published in the regular and entire Sunday issue of said THE MCPHERSON SENTINEL for 1 day, the first being made on the 18th day of July, A.D., 20201and the last on the 18th day of July, A.D., 2021.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

Dawn Schnepf

Subscribed and sworn to before me this 19th day of July, A.D., 2021.

Christy Fink

Notary Public.

Printer's Fees, $80.33

CHRISTY FINK
Notary Public - State of Kansas
My Appt. Expires 2-24-2024