State of Kansas
City

2026

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 expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	941,128	245,017	
Debt Service	10-113	7	41,396		
Library	12-1220	7			
Special Highway		8	418,461		
Special Equipment		8	159,275		
Parks and Recreation		9	28,777		
Water Fund		9	407,401		
Sewer Fund		10	280,918		
Trash Fund		10	96,604		
Capital Improvement		11	1,915,000		
Non-Budgeted Funds		12			
Totals		xxxxxxxxxxx	4,288,960	245,017	48.534
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing No		13			$48,400
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	46.180
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Rhonda Hamby

Date Attested: MARCH 24TH 2025

Hollie D. Kelley
County Clerk

Governing Body

No assurance is provided.

ity of Canton

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
eneral	233,231	27,674	909	131	91	34
ebt Service						
ibrary						
OTAL	233,231	27,674	909	131	91	34

ounty Treas Motor Vehicle Estimate	27,674
ounty Treas Recreational Vehicle Estimate	909
ounty Treas 16/20M Vehicle Estimate	131
ounty Treas Commercial Vehicle Tax Estimate	91
ounty Treas Watercraft Tax Estimate	34

lotor Vehicle Factor	0.11865
Recreational Vehicle Factor	0.00390
16/20 Vehicle Factor	0.00056
Commercial Vehicle Factor	0.00039
Watercraft Factor	0.00015

City of Canton

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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 Fund	Spec Equip Fund	15,000	15,000	15,000	KSA 12-1,117
General Fund	Special Highway	80,000	82,000	82,000	KSA 12-1,119
General Fund	Capital Improvement	-	40,000	100,000	KSA 12-1,119
Water Fund	Spec Equip Fund	15,000	15,000	15,000	KSA 12-2,117
Sewer Fund	Spec Equip Fund	15,000	15,000	15,000	KSA 12-2,117
ARPA Fund	General Fund	106,064	-	-	KSA 12-2,117
Penalty Clearing Fund	Water Fund	9,206	-	-	KSA 12-2,117
	Totals	240,270	167,000	227,000	
	Adjustments*				
	Adjusted Totals	240,270	167,000	227,000	

ity of Canton

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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
eneral Obligation:											
GO Bond Series 2013	5/23/2013	10/1/2033	1.0-3.25	520,000	270,000	4/1 & 10/1	10/1	8,100	25,000	7,475	25,000
GO Bond Series 2017	9/1/2017	8/1/2032	2.25-4.0	220,000	130,000	2/1 & 8/1	8/1	3,775	15,000	3,400	15,000
Total G.O. Bonds					**400,000**			**11,875**	**40,000**	**10,875**	**40,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Water Pollution Rev	7/27/2004	3/1/2026	2.73	288,228	27,617	3/1 & 9/1	3/1 & 9/1	688	18,274	139	9,343
Total Other					**27,617**			**688**	**18,274**	**139**	**9,343**
Total Indebtedness					**427,617**			**12,563**	**58,274**	**11,014**	**49,343**

No assurance is provided.

City of Canton

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
None							
				Totals	**0**	**0**	**0**

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

City of Canton 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	456,394	512,815	388,981
Receipts:			
Ad Valorem Tax	166,463	233,231	xxxxxxxxxxxxx
Delinquent Tax	3,525	5,000	5,000
Motor Vehicle Tax	20,037	22,817	27,674
Recreational Vehicle Tax	529	824	909
16/20M Vehicle Tax	39	111	131
Commercial Vehicle Tax	69	77	91
Watercraft Tax	0	27	34
Gross Earning (Intangible) Tax	0	0	0
City and County Revenue Sharing			
Oil Tax	40	0	0
State Assessed	19,288	18,600	18,600
Sales and Use Taxes	57,018	113,000	113,000
1% Sales Tax Streets	140,237	82,000	82,000
Alcoholic Beverage Tax	5,060	4,454	4,691
Franchise Fees	31,842	31,000	31,000
Licenses and Permits	1,636	2,500	2,500
VIN Inspections	690	500	500
Court Fees	1,721	1,500	1,500
Fines and Forfeitures	1,376	2,000	2,000
Swimming Pool Fees	5,268	3,500	3,500
Interest Income	2,658	1,500	1,500
Community Center Rental	1,400	1,200	1,200
Nex-Tech Rental	3,683	3,900	3,900
Reimbursed Expenses	779	15,500	4,000
MP CO Tower Lease	600	600	600
Economic Development-MP County	2,170	2,200	2,200
Grants and Donations	0	0	0
Miscellaneous	48	500	500
Return Check/ACH Fees	0	100	100
Transfer from ARPA	106,063	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,860	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**575,099**	**546,641**	**307,130**
Resources Available:	**1,031,493**	**1,059,456**	**696,111**
Expenditures:			
General Government	268,077	290,609	295,823
Police	93,507	128,773	128,773
Police Vin	385	500	500
Fire	0	4,293	4,293
Streets	11,309	30,000	30,000
Street Lights	17,851	19,000	19,000
Parks and Recreation	3,217	2,500	2,500
McMurray Ball Park	0	13,000	13,000
Swimming Pool			
Salaries	15,786	15,500	15,500
Contractual	5,588	3,500	3,500
Commodities	3,546	10,000	10,000
Capital Outlay	792	12,000	12,000
Community Center			
Contractual	3,620	3,000	3,000
Commoditiees	0	800	800
Transfer to Spec Equipment Fund	15,000	15,000	15,000
Transfer to Spec Hwy Fund	80,000	82,000	82,000
Transfer to Capital Improvement Fund	0	40,000	100,000
Cash Reserve (2026 column)			205,439
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**518,678**	**670,475**	**941,128**
Unencumbered Cash Balance Dec 31	512,815	388,981	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	966,076	926,090	941,128
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	941,128
		Tax Required	245,017
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**245,017**

No assurance is provided.

City of Canton 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	131,659	130,362	135,576
Contractual	111,982	96,247	96,247
Commodities	16,738	23,000	23,000
Capital Outlay	7,464	11,000	11,000
Remittances	105	5,000	5,000
Building Improvements - Shilol	129	25,000	25,000
Total	**268,077**	**290,609**	**295,823**
Police			
Salaries	83,352	80,500	80,500
Contractual	5,263	13,273	13,273
Commodities	4,064	10,000	10,000
Capital Outlay	828	25,000	25,000
Total	**93,507**	**128,773**	**128,773**
Police Vin			
Commodities	385	500	500
Total	**385**	**500**	**500**
Fire			
Contractual	0	4,293	4,293
Total	**0**	**4,293**	**4,293**
Streets			
Contractual	1,915	10,000	10,000
Commodities	8,741	20,000	20,000
Capital Outlay	653	0	0
Total	**11,309**	**30,000**	**30,000**
Street Lights			
Contractual	17,851	19,000	19,000
Total	**17,851**	**19,000**	**19,000**
Parks and Recreation			
Salaries	1,785	2,000	2,000
Commodities	1,061	500	500
Contractional Services	371	0	0
Total	**3,217**	**2,500**	**2,500**
McMurray Ball Park			
Salaries	0	3,000	3,000
Contractual	0	5,000	5,000
Commodities	0	5,000	5,000
Total	**0**	**13,000**	**13,000**

City of Canton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	61,745	46,944	29,987
Receipts:			
Ad Valorem Tax	33,039	0	xxxxxxxxxxxxxx
Delinquent Tax	1,061	3,500	3,500
Motor Vehicle Tax	6,506	4,528	
Recreational Vehicle Tax	172	164	
16/20M Vehicle Tax	13	22	
Commercial Vehicle Tax	22	15	
Watercraft Tax	0	5	
Oil Tax	8	20	20
State Assessed	3,828	7,889	7,889
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,649**	**16,143**	**11,409**
Resources Available:	**106,394**	**63,087**	**41,396**
Expenditures:			
GO Bond Principal	50,000	25,000	25,000
GO Bond Interest	9,450	8,100	7,475
Cash Reserve (2026 column)			8,921
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**59,450**	**33,100**	**41,396**
Unencumbered Cash Balance Dec 31	46,944	29,987	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	129,158	76,042	41,396
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,396
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
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 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	xxxxxxxxxxxxxx
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

No assurance is provided.

City of Canton 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	206,305	300,721	317,591
Receipts:			
State of Kansas Gas Tax	18,102	18,870	18,870
County Transfers Gas		0	0
Transfer from General	80,000	82,000	82,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**98,102**	**100,870**	**100,870**
Resources Available:	**304,407**	**401,591**	**418,461**
Expenditures:			
Contractual	198	50,000	50,000
Commodities	3,488	30,000	30,000
City Maintenance Site	0	4,000	4,000
Street Improvements	0	0	125,000
Cash Reserve (2026 column)			209,461
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,686**	**84,000**	**418,461**
Unencumbered Cash Balance Dec 31	300,721	317,591	0
2024/2025/2026 Budget Authority Amount:	324,206	327,935	418,461

Adopted Budget **Special Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	102,513	149,204	110,275
Receipts:			
Nex-Tech Rental	1,691	4,000	4,000
Transfer from General	15,000	15,000	15,000
Transfer from Water	15,000	15,000	15,000
Transfer from Sewer	15,000	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**46,691**	**49,000**	**49,000**
Resources Available:	**149,204**	**198,204**	**159,275**
Expenditures:			
Capital Outlay	0	5,000	35,000
Vac Truck	0	82,929	0
Maintenance Vehicle	0	0	60,000
Cash Reserve (2026 column)			64,275
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**0**	**87,929**	**159,275**
Unencumbered Cash Balance Dec 31	149,204	110,275	0
2024/2025/2026 Budget Authority Amount:	119,143	165,513	159,275

No assurance is provided.

City of Canton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks and Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,504	27,633	24,086
Receipts:			
Alcoholic Beverage Tax	5,060	4,453	4,691
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,060**	**4,453**	**4,691**
Resources Available:	**28,564**	**32,086**	**28,777**
Expenditures:			
Contractual	381	500	500
Commodities	550	3,500	3,500
Everhart Park	0	4,000	0
Cash Reserve (2026 column)			24,777
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**931**	**8,000**	**28,777**
Unencumbered Cash Balance Dec 31	27,633	24,086	0
2024/2025/2026 Budget Authority Amount:	26,082	28,058	28,777

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	176,677	224,689	221,251
Receipts:			
Water Service Charges	184,019	183,500	183,500
Utility Hookup/Reconnect Fees	4,462	2,500	2,500
Reimbursed Expenses	543	150	150
Transfer from Penalty Clearing Fund	9,206	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**198,230**	**186,150**	**186,150**
Resources Available:	**374,907**	**410,839**	**407,401**
Expenditures:			
Salaries	55,231	49,439	51,417
Contractual	26,596	49,374	49,374
Commodities	32,069	50,000	50,000
Capital Outlay	0	1,000	1,000
Refunds/Remittances	1,072	1,000	1,000
Transfers Out			
Transfer to Spec Equip Fund	15,000	15,000	15,000
Debt Service			
GO Bond Principal	15,000	15,000	15,000
GO Bond Interest	4,113	3,775	3,400
Water Tower Maintenance	0	0	115,000
Water Meters	0	3,500	3,500
Cash Reserve (2026 column)			101,210
Miscellaneous	1,137	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,218**	**189,588**	**407,401**
Unencumbered Cash Balance Dec 31	224,689	221,251	0
2024/2025/2026 Budget Authority Amount:	339,092	355,535	407,401

No assurance is provided.

City of Canton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	188,540	188,443	174,293
Receipts:			
Sewer Service Charges	108,483	106,500	106,500
Interest Income	471	125	125
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**108,954**	**106,625**	**106,625**
Resources Available:	**297,494**	**295,068**	**280,918**
Expenditures:			
Salaries	55,228	49,439	51,417
Contractual	16,705	31,374	31,374
Commodities	2,933	5,500	5,500
Remittances	224	500	500
Transfers Out			
Transfer to Spec Equip Fund	15,000	15,000	15,000
Debt Service			
Loan Principal	17,741	18,274	9,343
Loan Interest	1,220	688	139
Cash Reserve (2026 column)			167,645
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**109,051**	**120,775**	**280,918**
Unencumbered Cash Balance Dec 31	188,443	174,293	0
2024/2025/2026 Budget Authority Amount:	284,861	277,228	280,918

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,398	28,354	28,354
Receipts:			
Trash Services Charges	64,952	65,000	68,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**64,952**	**65,000**	**68,250**
Resources Available:	**87,350**	**93,354**	**96,604**
Expenditures:			
Contractual	58,996	65,000	65,000
Cash Reserve (2026 column)			31,604
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**58,996**	**65,000**	**96,604**
Unencumbered Cash Balance Dec 31	28,354	28,354	0
2024/2025/2026 Budget Authority Amount:	81,270	82,398	96,604

No assurance is provided.

City of Canton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	15,000
Receipts:			
Transfer from General Fund	0	40,000	100,000
Water Grants	0	0	1,800,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**40,000**	**1,900,000**
Resources Available:	**0**	**40,000**	**1,915,000**
Expenditures:			
Water Improvements	0	0	25,000
Building and Office Improvements	0	25,000	0
Street Improvements	0	0	12,500
Water Project Improvements (Grant)	0	0	1,800,000
Cash Reserve (2026 column)			77,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**25,000**	**1,915,000**
Unencumbered Cash Balance Dec 31	0	15,000	0
2024/2025/2026 Budget Authority Amount:	0	40,000	1,915,000

No assurance is provided.

ity of Canton

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

on-Budgeted Funds

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
.RPA Grant Fund		**Penalty Clearing Fund**		0		0		0		
ıencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
ısh Balance Jan 1	106,064	Cash Balance Jan 1	4,863	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		110,927
ccipts:		Receipts:		Receipts:		Receipts:		Receipts:		
ne	0	Deposits	4,343							
tal Receipts	0	Total Receipts	4,343	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,343
sources Available:	106,064	Resources Available:	9,206	Resources Ava	0	Resources Ava	0	Resources Ava	0	115,270
penditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
ansfer to General Fu	106,064	Transfer to Water	9,206							
tal Expenditures	106,064	Total Expenditures	9,206	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	115,270
ısh Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	0 **
										0 **

**Note: These two block figures should agree.

o assurance is provided.

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Canton
will meet on September 11, 2025 at 6:00 PM at Canton City Hall 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 Canton City Hall 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	Proposed Estimated Tax Rate*
General	518,678	42.325	670,475	48.544	941,128	245,017	48.544
Debt Service	59,450	8.399	33,100		41,396		
Library							
Special Highway	3,686		84,000		418,461		
Special Equipment			87,929		159,275		
Parks and Recreation	931		8,000		28,777		
Water Fund	150,218		189,588		407,401		
Sewer Fund	109,051		120,775		280,918		
Trash Fund	58,996		65,000		96,604		
Capital Improvement			25,000		1,915,000		
Non-Budgeted Funds	115,270						
Totals	1,016,280	50.724	1,283,867	48.544	4,288,960	245,017	48.544
						*Revenue Neutral Rate***	*46.180*
Less: Transfers	240,270		167,000		227,000		
Net Expenditure	776,010		1,116,867		4,061,960		
Total Tax Levied	233,217		233,231		xxxxxxxxxxxxxxx		
Assessed Valuation	4,597,876		4,801,446		5,047,322		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	530,000	465,000	400,000
Revenue Bonds	0	0	0
Other	62,582	45,358	27,617
Lease Purchase Principal	0	0	0
Total	592,582	510,358	427,617

*Tax rates are expressed in mills

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

Morgan J Morgan
City Official Title: City Clerk

No assurance is provided.

BUDGET APPROVAL

July 24, 2025

Morgan Morgan
City of Canton
P.O. Box 476
Canton, KS 67428

Re: City of Canton

Dear Morgan:

We have provided a draft copy budget of the City of Canton for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the City and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.

Sincerely yours,

P. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

X We approve the above document.

____ We do not approve the above documents and request further consultations.

Morgan Morgan
City of Canton

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The 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).

Publication Dates:

- Jul 23, 2025

Advertising Fee: $92.38

Ankit Sachdeva

Agent

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

Signed or attested before me on this: 07/24/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width: 10 in., Height: 17.69 in.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Canton

will meet on September 11, 2025 at 6:00 PM at Canton City Hall 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 Canton City Hall 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	Proposed Estimated Tax Rate*
General	518,678	42.325	655,613	48.544	967,492	245,019	48.544
Debt Service	59,450	8.399	33,100		41,396		
Library							
Special Highway	3,686		84,000		418,461		
Special Equipment			87,929		159,275		
Parks and Recreation	931		8,000		28,777		
Water Fund	150,218		197,978		399,011		
Sewer Fund	109,051		125,936		275,757		
Trash Fund	58,996		60,000		88,354		
Capital Improvement			25,000		1,915,000		
Non-Budgeted Funds	115,270						
Totals	1,016,280	50.724	1,277,556	48.544	4,293,523	245,019	48.544
						*Revenue Neutral Rate***	*46.180*
Less: Transfers	240,270		167,000		227,000		
Net Expenditure	776,010		1,110,556		4,066,523		
Total Tax Levied	233,217		233,231		xxxxxxxxxxxxxxx		
Assessed Valuation	4,597,876		4,801,446		5,047,322		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	530,000	465,000	400,000
Revenue Bonds	0	0	0
Other	62,582	45,358	27,617
Lease Purchase Principal	0	0	0
Total	592,582	510,358	427,617

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

Morgan J Morgan

City Official Title: City Clerk

Published in McPherson Sentinel July 23, 2025.

3683680

Resolution No. 2025-08

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 48.544 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, 2025, 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 48.544 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 11th day of September and SIGNED by the Governing Body.

Rhonda Hamby

Attested:

City Clerk

CITY OF CANTON ★ SEAL ★ SINCE 1960 ★ McPHERSON COUNTY, KANSAS ★

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate Held on September 11, 2025

Resolution No. 2025 - 08

Governing Body Member	Yes	No	No Vote
Rhonda Hamby	~~X~~ MH		X - Mayor
Christina Smith	X		
R. Scott Layfield	X		
Jerry Kremcier	X		
Crystal Wilson	X		
Mary Jowers			X
Total	4	0	1

Certified:

Megan Mgan

State of Kansas
City

2026

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 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	941,128	245,017	48.534
Debt Service	10-113	7	41,396		
Library	12-1220	7			
Special Highway		8	418,461		
Special Equipment		8	159,275		
Parks and Recreation		9	28,777		
Water Fund		9	407,401		
Sewer Fund		10	280,918		
Trash Fund		10	96,604		
Capital Improvement		11	1,915,000		
Non-Budgeted Funds		12			
Totals		xxxxxxxxxxx	4,288,960	245,017	48.534
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Not		13			5048,400
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	46.180
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Rhonda Hamby

Date Attested: 2025

County Clerk

Governing Body

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY 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 48.544. The date of our hearing is September 11, 2025 6:00 PM and will be held at Canton 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 5:00 p.m. on October 1, 2025.

WITNESS my hand and official seal on July 17th, 2025.

(Seal)

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

Meagan Meagan
Clerk or Officer of Governing Body

RECEIVED JUL 17 2025

State of: Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Canton
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Morgan J Morgan
City Official Title: City Clerk

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