RECEIVED
SEP 9 2025
NEOSHO CO. CLERK

State of Kansas
City

2026

CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	6	64,346	4,000	14.253
Debt Service	10-113				
Library	12-1220				
Employee Benefit	12-16102	7	1,500	498	1.775
Special Liability	75-6110	7	10,160	6,748	24.046
Special Highway		8	15,328		
Sewer		8	26,430		
Solid Waste		9	12,200		
PILOTs		9	100,000		
Totals		xxxxxx	229,964	11,246	
Budget Hearing Notice			280,633		County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

RNR Limit
14.229
1.770
24.002

Revenue Neutral Rate	32.880
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2025

_____
County Clerk

_____
Governing Body

Stark

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General		0	0	0	0	0
Debt Service						
Library						
Employee Benefit	105	29	0	0	0	0
Special Liability	9,138	2,501	41	10	15	0
TOTAL	9,243	2,530	41	10	15	0

County Treas Motor Vehicle Estimate 2,530

County Treas Recreational Vehicle Estimate 41

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 25

Motor Vehicle Factor 0.27372

Recreational Vehicle Factor 0.00444

16/20 Vehicle Factor 0.00108

Commercial Vehicle Factor 0.00162

Watercraft Factor 0.00270

Stark 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Solid Waste	General Fund	1,000	1,000	1,000	12-825d
	Totals	1,000	1,000	1,000	
	Adjustments*				
	Adjusted Totals	1,000	1,000	1,000	

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

State of Kansas
City

Stark

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

State of Kansas
City

Stark

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
				Totals	**0**	**0**	**0**

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

Stark 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	83,725	84,196	47,296
Receipts:			
Ad Valorem Tax	1,663	0	xxxxxxxxxxxxxxx
Delinquent Tax	93		
Motor Vehicle Tax	212		0
Recreational Vehicle Tax	4		0
16/20M Vehicle Tax	6		0
Commercial Vehicle Tax	1		0
Watercraft Tax	54		0
Gross Earning (Intangible) Tax			0
Compensating Use Tax	761	900	950
Local Sales Tax	3,843	3,700	3,700
Franchise Tax	5,108	1,500	1,500
Transfer from Solid Waste	1,000	1,000	1,000
4-H Building Lease	800	800	800
Redemptions	0	0	0
Grant Township Fire Contract	7,135	5,000	5,000
Fire Department Donations	0	0	0
Special Assessments	0	0	0
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	816	100	100
Does miscellaneous exceed 10% of Total R			
Total Receipts	**21,496**	**13,000**	**13,050**
Resources Available:	**105,221**	**97,196**	**60,346**
Expenditures:			
Salaries & Wages	4,396	5,000	5,000
Street Lights	2,511	3,000	4,000
Office Expenses	1,848	2,000	4,000
Fire Department	4,385	9,000	12,000
Fuel-Non Fire	0	200	200
Supplies & Repairs	186	3,000	3,000
Community Building	200	4,000	4,000
Maintenance	0	4,000	4,000
Fire Department Ins	0	5,000	10,146
Street Repairs	6,322	5,000	7,000
Insurance	0	6,000	6,000
Legal Fees	0	1,000	1,000
Dues	287	700	1,000
Recreation/Stark Days	850	1,000	1,500
Cash Reserve (2026 column)			
Miscellaneous	41	1,000	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,025**	**49,900**	**64,346**
Unencumbered Cash Balance Dec 31	84,196	47,296	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	63,075	62,900	64,346
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,346
		Tax Required	4,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**4,000**

CPA Summary

State of Kansas
City

Stark 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,444	2,112	973
Receipts:			
Ad Valorem Tax	1,167	105	xxxxxxxxxxxxxxxx
Delinquent Tax	32	50	
Motor Vehicle Tax	328	200	29
Recreational Vehicle Tax	6	6	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	2	0	0
Watercraft Tax	44	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,580**	**361**	**29**
Resources Available:	**3,024**	**2,473**	**1,002**
Expenditures:			
Payroll Taxes	912	1,500	1,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**912**	**1,500**	**1,500**
Unencumbered Cash Balance Dec 31	2,112	973	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,000	2,000	1,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,500
		Tax Required	498
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	498

Adopted Budget

Special Liability	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,810	20	0
Receipts:			
Ad Valorem Tax	4,756	9,138	xxxxxxxxxxxxxxxx
Delinquent Tax	267	250	
Motor Vehicle Tax	1,810	1,500	2,501
Recreational Vehicle Tax	34	0	41
16/20M Vehicle Tax	6	10	10
Commercial Vehicle Tax	12	0	15
Watercraft Tax	188	100	0
EMC Dividend	787	845	$45
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**7,860**	**11,843**	**3,412**
Resources Available:	**9,670**	**11,863**	**3,412**
Expenditures:			
Insurance	9,650	11,863	10,160
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,650**	**11,863**	**10,160**
Unencumbered Cash Balance Dec 31	20	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	10,000	13,103	10,160
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,160
		Tax Required	6,748
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,748

CPA Summary

Stark 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	25,300	27,107	13,608
Receipts:			
State of Kansas Gas Tax	1,807	1,820	1,820
County Transfers Gas		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,807**	**1,820**	**1,820**
Resources Available:	**27,107**	**28,927**	**15,428**
Expenditures:			
Street Repair and Maint	0	15,319	15,428
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**15,319**	**15,328**
Unencumbered Cash Balance Dec 31	27,107	13,608	100
2024/2025/2026 Budget Authority Amoun	13,601	15,319	15,328

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,835	14,436	11,436
Receipts:			
Charges to Customers	14,228	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,228**	**15,000**	**15,000**
Resources Available:	**22,063**	**29,436**	**26,436**
Expenditures:			
Salaries & Wages	1,754	2,500	2,500
Utilities	1,748	3,000	3,000
Parts	0	2,000	10,000
KDHE Loan Payment	2,733	0	0
Test & Protection Fee (Lab Fees)	612	2,500	2,500
Repairs	304	6,000	6,000
Dues	475	500	500
Cash Reserve (2026 column)			
Miscellaneous		1,500	1,930
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,626**	**18,000**	**26,430**
Unencumbered Cash Balance Dec 31	14,436	11,436	6
2024/2025/2026 Budget Authority Amoun	19,162	24,302	26,430

CPA Summary

Stark 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,476	6,469	4,201
Receipts:			
Charges to Customers	8,071	8,000	8,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,071**	**8,000**	**8,000**
Resources Available:	**13,546**	**14,469**	**12,201**
Expenditures:			
Salaries & Wages	554	1,000	1,000
Solid Waste Removal Provider	5,105	6,500	8,000
Postage	119	1,000	1,000
Transfer to General Fund	1,000	1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous	300	768	1,200
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,078**	**10,268**	**12,200**
Unencumbered Cash Balance Dec 31	6,469	4,201	1
2024/2025/2026 Budget Authority Amount	10,604	12,175	12,200

Adopted Budget **PILOTs**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	100,000
Receipts:			
PILOTs from County	0	100,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**100,000**	**0**
Resources Available:	**0**	**100,000**	**100,000**
Expenditures:			
Maintenance		0	25,000
Equipment		0	50,000
Community Improvements		0	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**100,000**
Unencumbered Cash Balance Dec 31	0	100,000	0
2024/2025/2026 Budget Authority Amount	0	0	100,000

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Stark

will meet on September 8, 2025 at 7:45pm at Grant Community Building 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 Grant Community Building 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	21,025	7.541	49,900		64,346	4,000	14.229
Debt Service							
Library							
Employee Benefit	912	5.293	1,500	0.398	1,500	498	1.770
Special Liability	9,650	21.564	11,863	34.599	10,160	6,748	24.003
Special Highway			15,319		15,328		
Sewer	7,626		18,000		26,430		
Solid Waste	7,078		10,268		12,200		
PILOTs					100,000		
Totals	46,291	34.398	106,850	34.997	229,964	11,246	40.002
						*Revenue Neutral Rate***	*32.880*
Less: Transfers	1,000		1,000		1,000		
Net Expenditure	45,291		105,850		228,964		
Total Tax Levied	8,612		9,243		xxxxxxxxxxxxxxxxx		
Assessed Valuation	250,372		264,113		281,130		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	10,544	0	0
Lease Purchase Principal	0	0	0
Total	10,544	0	0

*Tax rates are expressed in mills

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

Marcie Shue

City Official Title: City Treasurer

Affidavit of Publication

The ERIE RECORD of Kansas
P.O. Box 159
Erie, KS 66733-0159
(620) 244-6030
erierecord@hotmail.com

M. Edward "Eddie" Hibbs III, being first duly sworn, deposes and says: he is legal representative of The Erie Record of Kansas, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a weekly basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; 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 Erie, Kansas in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for ___ (ONE) _____ consecutive week(s), the first publication thereof being made as aforesaid on the 15th day of August 2025, with subsequen publications being made on the following dates:

_____ 2025

_____ 2025

Eddie Hibbs

M.Eddie Hibbs III, Publisher & Owner

§§§

Printer's Fee $91.74
Extra Copies ..... (no charge)
Number of publications x3
TOTAL FEE $91.74

Published in The Erie Record August 15, 2025

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Stark
will meet on September 8, 2025 at 7:45pm at Grant Community Building 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 Grant Community Building 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	21,025	7.541	49,900		64,346	4,000	14.229
Debt Service							
Library							
Employee Benefit	912	5.293	1,500	0.398	1,500	498	1.770
Special Liability	9,650	21.564	11,863	34.599	10,160	6,748	24.003
Special Highway			15,319		15,328		
Sewer	7,626		18,000		26,430		
Solid Waste	7,078		10,268		12,200		
PILOTs					100,000		
Totals	46,291	34.398	106,850	34.997	229,964	11,246	40.002
						*Revenue Neutral Rate***	32.880
Less: Transfers	1,000		1,000		1,000		
Net Expenditure	45,291		105,850		228,964		
Total Tax Levied	8,612		9,243		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	250,372		264,113		281,130		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	10,544	0	0
Lease Purchase Principal	0	0	0
Total	10,544	0	0

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

Subscribed and sworn to before me this 25th day of August, 2025.

NOTARY PUBLIC

Cassidy Hines

My commission expires: _____

CASSIDY HINES
Notary Public - State of Kansas
My Appt. Expires 7-25-29

Resolution No. 1 2025-09-08

A RESOLUTION OF THE CITY OF STARK, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE.

WHEREAS the Revenue Neutral Rate for the City of Stark was calculated as 32.880 mills by the Neosho County Clerk for 2026 budget; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025, allowing all interested taxpayers to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Stark, 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 STARK:

The City of Stark shall levy a property tax rate exceeding the Revenue Neutral Rate of 32.880 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 8th day of September 2025 and SIGNED by the Mayor.

Jeff Kovacic, Mayor

Attested:

Kaylee Burch

Kaylee Burch, Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 1 2025-09-08

Governing Body Member	Yes	No	No Vote
Chuck Hill	X		
Nick Shue	X		
Stephen Johnson	X		
TOTAL	**3**		

Certified:

Kaylee Burch

Kaylee Burch, Clerk

RECEIVED
JUL 09 2025
NEOSHO CO. CLERK

Notice of Revenue Neutral Rate Intent

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

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 40.001. The date of our hearing is 9/8/25 at 7:45pm and will be held at Grant Community Building in Stark, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7/8, 2025.

(Seal)

Marcia Shue Treasurer
Clerk or Officer of Governing Body

Gen
Sp. Liab.
Emp. Ben.

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.