

2020

CERTIFICATE

To the Clerk of Neosho, State of Kansas
We, the undersigned, officers of

City 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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	48,318	910 3,858
Debt Service	10-113			
Library	12-1220			
Employee Benefit	12-16102	8	1,508	710 3,010
Liability	75-6110	8	10,000	7,259 30,771
Special Highway		9	6,000	
Sewer		9	19,911	
Solid Waste		10	8,800	
		10		
Totals		XXXXXX	94,537	8,879 37,639
Budget Summary		11		County Clerk's Use Only
Neighborhood Revitalization				

235911

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

8,879
NO

Nov 1, 2019 Total
Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2019

County Clerk

Governing Body

City of Stark

2020

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget		+ \$ <u>8,736</u>
2. Library levy in 2019 budget		- \$ _____
Other tax entity levy in 2019 budget		- \$ _____
3. Net tax levy		\$ <u>8,736</u>
2020 Budget Percentage Adjustments		
4. New improvements, remodeling and renovations for 2019	+ _____	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>507</u>	
5b. Personal property 2018	- <u>447</u>	
5c. Increase in personal property (5a minus 5b)	+ _____	60
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ _____	0
6b. State assessed	+ _____	0
6c. New improvements	+ _____	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of property that has changed in use during 2019 :	+ _____	274
8. Expiration of property tax abatements	+ _____	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>334</u>
11. Total estimated valuation July 1, 2019	<u>235,986</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0014</u>
13. Percentage adjustment increase (12 times 3)		+ \$ <u>12</u>
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>131</u>
16. Total Percentage Adjustments		\$ <u>143</u>

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2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)		+	<u> </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
23. Law enforcement expenses - 2020 budget:		+	<u> </u>	
Law enforcement expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			<u>0</u>	
24. Fire protection expenses - 2020 budget:		+	<u>18,000</u>	
Fire protection expenses - 2019 budget:		-	<u>20,000</u>	
CPI adjustment	1.50%		<u>300</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			<u>0</u>	
25. Emergency medical expenses - 2020 budget:		+	<u> </u>	
Emergency medical expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			<u>0</u>	
26. Total Revenue Adjustments			<u>0</u>	

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Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u><u>8,879</u></u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	34	
2017 Tax Levy (Less Levy for other Governmental Units)	35	None
2018 Tax Levy (Less Levy for other Governmental Units)	37	None
2019 Tax Levy (Less Levy for other Governmental Units)	37	Decline

Average Tax Levy (last three years)	36	
CPI Adjustment of 0.025	1	
Average Tax Levy Adjusted by CPI	37	

2020 Total Tax Levy (Less Levy for Other Governmental Units) 38

Exemption from Election Requirement No

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment 131
2020 Mill Rate (Less Mills for other Governmental Units)

Loss of Assessed Valuation Multiplied by 2020 Mill Rate 0
Total Adjustment for Loss of Assessed Valuation 131

Exemption from Election Requirement Yes

ALLOCATION OF CITY, COUNTY, STATE, FEDERAL, COMMERCIAL VEHICLE, AND WAREHOUSE TAX REVENUE

Budgeted Funds for 2010	Tax Year 2013	Allocation for Proposed Year 2020		County Veh	Comm Veh	Warehouse
		SAFT	SAFT			
2,650	468	7	10	0	0	21
State						
County						
Local						
Employee Benefits	445	201	3	14	0	3
Library	5,141	1,095	14	75	0	0
TOTAL	8,776	1,540	24	123	0	24

County From State Vehicle Excise	County From 162031 Vehicle Excise	County From Commercial Vehicle Tax Extension	County From Warehouse Tax Extension
1,369	24	118	0
County From State Vehicle Excise	County From 162031 Vehicle Excise	County From Commercial Vehicle Tax Extension	County From Warehouse Tax Extension
1,369	24	118	0
State Vehicle Tax	162031 Vehicle Tax	Commercial Vehicle Tax	Warehouse Tax
0.1200	0.0274	0.0145	0.0076
16,203 Vehicle Tax	0.0145	0.0000	0.0076
Commercial Vehicle Tax	0.0000	0.0076	0.0000
Warehouse Tax	0.0076	0.0000	0.0000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Solid Waste	General	2,000	-	-	12-825d
Solid Waste	Sewer	-	1,000	1,000	12-825d
	Totals	2,000	1,000	1,000	
	Adjustments*				
	Adjusted Totals	2,000	1,000	1,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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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, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						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:											
Sewer Improvement	12/6/2002	9/1/2024	2.91	84,025	27,592	3/1 9/1	3/1 9/1	703	4,765	577	4,904
Total Other					27,592			703	4,765	577	4,904
Total Indebtedness					27,592			703	4,765	577	4,904

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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 2019	Payments Due 2019	Payments Due 2020
Totals					0	0	0

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

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FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	64,833	63,683	33,528
Receipts:			
Ad Valorem Tax	2,988	2,650	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	419	400	564
Recreational Vehicle Tax	4	0	7
16/20M Vehicle Tax	25	25	39
Commercial Vehicle Tax	0	0	0
Watercraft Tax	25	20	21
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Licenses	200	200	300
Local Alcoholic Liquor Tax	0	0	0
Compensating Use Tax	439	450	450
Local Sales Tax	2,786	2,600	2,600
Franchise Tax	2,565	3,000	2,000
Transfer from Solid Waste	0	0	1,000
4-H Building Lease	800	800	800
Redemptions	162	100	100
Grant Township Fire Contract	5,053	6,000	6,000
Fire Department Donations	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	251		
Does miscellaneous exceed 10% of Total R			
Total Receipts	15,717	16,245	13,881
Resources Available:	80,550	79,928	47,408
Expenditures:			
Salaries & Wages	3,306	5,000	5,000
Street Lights	2,407	3,300	3,300
Office Expenses	1,529	1,000	3,000
Fire Department	7,304	18,000	18,000
Fuel-Non Fire	0	100	100
Supplies & Repairs	186	2,000	2,000
Community Building	495	4,000	4,000
Maintenance	0	2,000	2,000
Fire Department Ins	0	1,000	1,000
Street Repairs	221	5,000	5,000
Insurance	0	1,500	1,500
Legal Fees	430	2,000	2,000
Dues	285	250	200
Recreation	250	250	300
Taxes	0	0	0
Cash Forward (2020 column)			
Miscellaneous	455	1,000	918
Does miscellaneous exceed 10% of Total E			
Total Expenditures	16,868	46,400	48,318
Unencumbered Cash Balance Dec 31	63,683	33,528	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	47,421	51,019	48,318
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	48,318
		Tax Required	910
		Delinquent Comp Rate: 0.0%	0
		Amount of 2019 Ad Valorem Tax	910

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefit	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,068	515	577
Receipts:			
Ad Valorem Tax	19	945	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	200	100	201
Recreational Vehicle Tax	3	0	3
16/20M Vehicle Tax	16	10	14
Commercial Vehicle Tax		0	0
Watercraft Tax	7	7	3
Redemptions	55	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	299	1,062	221
Resources Available:	1,367	1,577	798
Expenditures:			
Taxes	837	1,000	1,508
Cash Forward (2020 column)			
Miscellaneous	15		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	852	1,000	1,508
Unencumbered Cash Balance Dec 31	515	577	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	1,300	1,745	1,508
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2019 Ad Valorem Tax			

Adopted Budget

Liability	Prior Year	Current Year	Proposed Budget
	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,362	1,652	557
Receipts:			
Ad Valorem Tax	6,402	5,141	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	
Motor Vehicle Tax	338	500	1,095
Recreational Vehicle Tax	14	0	14
16/20M Vehicle Tax	85	15	75
Commercial Vehicle Tax	0	0	0
Watercraft Tax	16	30	0
Redemptions	191	0	0
EMC Dividend	1,164	1,219	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	8,211	6,905	2,184
Resources Available:	9,574	8,557	2,741
Expenditures:			
Insurance	7,132	8,000	10,000
Cash Forward (2020 column)			
Miscellaneous	790	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,921	8,000	10,000
Unencumbered Cash Balance Dec 31	1,652	557	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	8,000	8,000	10,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.0%			
Amount of 2019 Ad Valorem Tax			

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	14,391	16,240	13,060
Receipts:			
State of Kansas Gas Tax	1,849	1,820	1,830
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,849	1,820	1,830
Resources Available:	16,240	18,060	14,890
Expenditures:			
Street Repair and Maint	0	5,000	6,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	5,000	6,000
Unencumbered Cash Balance Dec 31	16,240	13,060	8,890
2018/2019/2020 Budget Authority Amount:	5,000	6,000	6,000

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,276	4,186	4,554
Receipts:			
Charges to Customers	12,986	15,000	16,000
Delinquent - Special Assessments	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	12,986	15,000	16,000
Resources Available:	16,262	19,186	20,554
Expenditures:			
Salaries and Wages	1,376	1,600	1,600
Utilities	2,179	3,500	2,500
Parts	1,213	3,000	4,046
KDHE Loan Payment	5,465	2,732	5,465
Postage	70	100	100
Test & Protection Fee (Lab Fees)	1,382	1,500	1,500
Repairs	300	2,000	4,500
Dues	52	100	100
Cash Forward (2020 column)			
Miscellaneous	38	100	100
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	12,076	14,632	19,911
Unencumbered Cash Balance Dec 31	4,186	4,554	643
2018/2019/2020 Budget Authority Amount:	21,250	19,911	19,911

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Solid Waste			
Unencumbered Cash Balance Jan 1	5,569	5,547	5,144
Receipts:			
Charges to Customers	6,824	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,824	8,000	8,000
Resources Available:	12,393	13,547	13,144
Expenditures:			
Salaries & Wages	369	370	600
Solid Waste Removal Provider	5,260	5,300	7,000
Postage	170		200
Transfer to General Fund	1,000	2,733	1,000
Cash Forward (2020 column)			
Miscellaneous	47		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	6,846	8,403	8,800
Unencumbered Cash Balance Dec 31	5,547	5,144	4,344
2018/2019/2020 Budget Authority Amount:	9,800	8,900	8,800

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:	0	0	0

CPA Summary

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NOTICE OF BUDGET HEARIN

The governing body of
City of Stark
will meet on 9/9/19 at 7:45 PM at Grant Community Building 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 Grant Community Building and will be available at this hearin

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	16,868	12.685	46,400	11.111	48,318	910	3.854
Debt Service							
Library							
Employee Benefit	852		1,000	3.962	1,508	710	3.010
Liability	7,921	24.493	8,000	21.555	10,000	7,259	30.759
Special Highway			5,000		6,000		
Sewer	12,076		14,632		19,911		
Solid Waste	6,846		8,403		8,800		
Totals	44,563	37.178	83,435	36.628	94,537	8,879	37.623
Less: Transfers	2,000		1,000		1,000		
Net Expenditure	42,563		82,435		93,537		
Total Tax Levied	8,400		8,736		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	225,941		238,516		235,986		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	36,587	32,154	27,592
Lease Purchase Principal	0	0	0
Total	36,587	32,154	27,592

*Tax rates are expressed in mills

Marcie Shue
City Official Title: City Treasurer

