Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Pratt County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Pratt Community College

certify that: (1) the hearing mentioned in the attached proof of 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 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		13,186,073	7,202,931	
Postsecondary Technical Education			6,199,948	xxxxxxxxx	
Adult Education	71-617		0	0	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			8,975,000	xxxxxxxxx	
Total Current Funds Unrestricted			28,361,022	7,202,931	
Plant Funds					
Capital Outlay	71-501		3,225,349	0	
Bond and Interest	10-113		626,295	(0)	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		10,269	xxxxxxx	
Total Plant Funds			3,861,913	(0)	
Total – All Funds		xxxxxxx	32,222,935		
Hearing Notice				Final Assessed Valuation	

Assisted by: Cesarhe Hoffe

Revenue Neutral Rate:	43.536
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Attest: October 17th, 2025

Cesarhe Hoffe
County Clerk

Board Chair
Signature and Title of Elected Official

COUNTY CLERK SEAL PRATT COUNTY, KANSAS

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2025-2026 BUDGET

The governing body of Pratt Community College in Pratt County will meet on September 15, 2025 at 6:00 PM at Riney Student Center for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at Office of VP Finance and Operations and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	10,914,800		10,952,826		13,186,073	7,202,931	39.923
Postsecondary Tech Ed	4,381,065		4,293,547		6,199,948	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	5,287,066	xxx	4,133,851	xxx	8,975,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	965,125		1,007,119		3,225,349	0	0.000
Bond and Interest	571,780		739,264		626,295	(0)	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	10,269	xxxxxxxxx	xxx
Total All Funds	22,119,836	0.000	21,126,607	0.000	32,222,935	xxxxxxxxx	39.923
						*Revenue Neutral Rate***	*43.536*
Total Tax Levied	7,556,232		7,848,133		xxxxxxxxxx	7,202,931	
Assessed Valuation	201,243,286		187,014,893		180,418,610		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,195,028	5,228,096	5,577,216
Total	5,195,028	5,228,096	5,577,216

* Tax Rates are expressed in mills.

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

David S. Austin Butterman

PCC Board Treasurer

9-11-2025

Hide While You Seek! Our "Blind Boxes" protect your privacy.

KW PR 2025 000016

NOTICE OF HEARING

"Last Will and Testament of John H. Janssen," deceased.
All creditors of the decedent are noti-

Published in Tri-County Tribune 9-11-2025

STATE OF KANSAS

Budget Form CC-J

NOTICE OF PUBLIC BUDGET HEARING
2025-2026 BUDGET

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BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	10,914,800		10,952,826		13,186,073	7,202,931	39.923
Postsecondary Tech Ed	4,381,065		4,293,547		6,199,948	xxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxx	xxx
Auxilliary Enterprise	5,287,066	xxx	4,133,851	xxx	8,975,000	xxxxxxxx	xxx
Plant Funds		xxx		xxx		0	0.000
Capital Outlay	965,125		1,007,119		3,225,349	0	0.000
Bond and Interest	571,780		739,264		626,295	(0)	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	10,269	xxxxxxxx	xxx
Total All Funds	22,119,836	0.000	21,126,607	0.000	32,222,935	xxxxxxxx	39.923
					*Revenue Neutral Rate***		43.536
Total Tax Levied	7,556,232		7,848,133		xxxxxxxx	7,202,931	
Assessed Valuation	201,243,286		187,014,893		180,418,610		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			5,577,216
Lease Purchase Principal	5,195,028	5,228,096	5,577,216
Total	5,195,028	5,228,096	

*Tax Rates are expressed in mills.

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

Linda Austin-Lanterman
PCC Board Treasurer

CM-3139000

...high school," ... The goal for this team is ... State, joining the team are ... returned to State and vic... Freshmen Shiloh Harrold ... assistant

Form 108
(Revised 5/2025)

Community College Name: Pratt Community College

County: Pratt County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2026 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,501,584	$1,061,068	$2,562,652
2. Total FY 2025 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,454,752	$1,076,289	$2,531,041
3. Estimated increase in State Funding for K.S.A. 71-204			$31,611
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$25,289

Community College Pratt Community College
County Pratt County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/25*		$0		
2. 2024 Actual Taxes Levied*		$7,752,033		
3. Less: delinquent taxes	0.0%	$3,024	$0	$0
4. Less: 2024 Taxes Received*		$7,552,011		
5. Total Deductions (add Lines 3 + 4)		$7,555,035	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$200,022	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$2,268	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$1,512	$0	$0

* These amounts are available from the County Treasurer.

For more information, see K.S.A. 79-5111, K.S.A. 79-5a27, and K.S.A. 79-5a28.

Form 112
(Revised 5/2025)

Community College: Pratt Community College
County: Pratt County

FORM 112

TAX IN PROCESS OF COLLECTION AND INFORMATION NEEDED
FROM THE COUNTY TREASURER TO PREPARE COMMUNITY COLLEGE BUDGET FORMS
2025-2026

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/25*		$0	$0	$0	$0
2. 2024 Actual Taxes Levied*					
3. Less: delinquent taxes	0.0%	$0	$0	$0	$0
4. Less: 2024 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2024 taxes receivable (taxes in process of collection 6/30/25) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-24 to 12-31-25) (Line 3 x 75%)		$0	$0	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$0	$0	$0	$0

*9. Estimated Motor Vehicle Property Tax (Include 16/20 M Truck Tax) 7/1/25 to 6/30/26: $365,700

*10. Estimated Recreational Vehicle Property Tax 7/1/25 to 6/30/26: $5,816

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/25 to 6/30/26: $0

Actual Deliquency for 2023 Taxes *: 0.0%

Estimated Delinquency Rate used in this budget: 0.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/25 to 6/30/26: $0

* These amounts are available from the County Treasurer.

Form 263
(Revised 5/2025)

Community College: Pratt Community College
County: Pratt County

FORM 263

Proration of Estimated Motor Vehicle Property Tax, Recreational Vehicle Property Tax, and In Lieu of Taxes on Industrial Revenue Bonds, and Local Ad Valorem Tax Reduction

2025-2026

Do Not Anticipate Revenues from Motor Vehicle Property Tax, Recreational Vehicle Property Tax and In Lieu of Taxes on Ind. Revenue Bonds For New Levies Made in 2024-2025 School Year Until March 2026. Revenues will not be received until March 2027 for new levies made in 2025-2026.

		(1) 2024 Taxes Levied (Dollars)(a)	(2) Percent of Total Taxes Levied (b)	(3) Motor Vehicle Property Tax (d)	(4) Recreational Vehicle Property Tax (d)	(5) In Lieu of Taxes in Ind. Revenue Bonds (d)	(6) Local Ad Valorem Tax Reduction Fund
1.	General	$7,752,033	100.0%	100.0%	100.0%	0.0%	
2.	Postsecondary Tech Ed	$0	0.0%	0.0%	0.0%	0.0%	
3.	Adult Education	$0	0.0%	0.0%	0.0%	0.0%	
4.	Capital Outlay	$0	0.0%	0.0%	0.0%	0.0%	
5.	Bond and Interest	$0	0.0%	0.0%	0.0%	0.0%	
6.	Special Assessment	$0	0.0%	0.0%	0.0%	0.0%	
7.	No Fund Warrants	$0	0.0%	0.0%	0.0%	0.0%	
8.			0.0%	0.0%	0.0%	0.0%	
9.			0.0%	0.0%	0.0%	0.0%	
10.	TOTAL	$7,752,033	100.000%	$365,700	$5,816	$0	$0
			(c)	(e)	(e)	(e)	(e) (f)

(a) Do not include taxes levied for any funds in which a budget will not be made in 2025-2026.
(b) Divide each fund's tax levy by total tax dollars levied.
(c) Should equal 100 percent.
(d) The amount on line 10 is multiplied by the calculated percentage for each fund from Column 2.
(e) These figures are pulled in from Form 112 for the period 7/1/25 - 6/30/26.
(f) The college may place this amount in any or all levy funds.

Pratt Community College

STATE OF KANSAS
Budget Form CC-A
2025-2026

STATEMENT OF INDEBTEDNESS

Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 6/30/2025	Date Due		Amount Due 7/1/25 - 6/30/26		Amount Due 7/1/26 - 12/31/27	
					Interest	Principal	Interest	Principal	Interest	Principal

Page No.

Pratt Community College

STATE OF KANSAS
Budget Form CC-A I
2025-2026

STATEMENT OF CONDITIONAL LEASE, LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION

Item/Service Purchased	Date of Contract	Term of Contract	Interest Rate* %	Total Outright Purchase Price	Other Charges In Contract	Total Amount Financed (Beg. Princ)	Principal Balance Due 6/30/2025	Payments Due 7/1/25 - 6/30/26	Payments Due 7/1/26 - 12/31/27
Blue Bird Bus Lease Purchase	10/9/2018	7 yrs	4.5%	$ 158,539.00	$ -	$ 158,539.00	$ 6,529.38	$ 6,529.38	$ -
Bill Keller Soccer Complex, Series 2019	1/19/2019	20 yrs	3.5%	$ 3,650,886.00	$ -	$ 2,720,000.00	$ 2,100,000.00	$ 160,521.35	$ 160,521.35
EPT Building, COP	1/9/2024	20 yrs	4.00%	$ 1,970,000.00	$ -	$ 1,970,000.00	$ 1,905,000.00	$ 148,616.00	$ 148,616.00
Chandler & North Hall Lease Purchase	2/27/2020	10 yrs	2.000%	$ 1,280,000.00	$ -	$ 1,280,000.00	$ 650,000.00	$ 172,594.00	$ 172,594.00
Activity Bus Lease Purchase	9/24/2021	8 yrs	2.50%	$ 200,000.00	$ -	$ 200,000.00	$ 112,895.73	$ 27,388.00	$ 27,388.00
Transit Van Lease	8/3/2021	5 yrs	2.11%	$ 68,434.00	$ -	$ 68,434.00	$ 17,790.84	$ 14,433.84	$ 3,608.46
Maintenance Truck/ Malibu Cars	10/15/2024	5 yrs	2.11%	$ 94,140.00	$ -	$ 94,140.00	$ 82,980.03	$ 21,487.00	$ 21,487.00
Refunding COP, Series 2021	6/14/2021	13 yrs	0.90%	$ 1,325,000.00	$ -	$ 1,325,000.00	$ 510,000.00	$ 207,428.06	$ 207,428.06
Welding Equipment Lease Purchase	1/7/2022	8 yrs	0.0290	$ 325,000.00	$ -	$ 325,000.00	$ 192,020.39	$ 45,716.88	$ 45,716.88

*Use arbitrage yield on the bonds.

*Note: If leasing/renting with no intent to purchase, do not report contract.

Current Funds Unrestricted **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	11,703,366	12,589,677	15,067,276
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	11,703,366	12,589,677	15,067,276
Revenues				
Student Sources:				
Tuition	4	1,811,565	3,432,095	3,269,599
Fees	5			
Total Student Income	9	1,811,565	3,432,095	3,269,599
Federal Sources:				
Federal Grants	10	0	0	0
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,427,408	1,454,752	1,501,584
State Grants and Contracts	22			
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,427,408	1,454,752	1,501,584
Local Sources:				
Prior Year Ad Valorem Property Tax	30			200,022
Current Year Ad Valorem Property Tax	31	7,905,329	7,552,011	xxxxxxxxxx
Motor Vehicle Tax	32	113,634	495,424	1
Recreational Vehicle Tax	33	14,397	6,695	1
Delinquent Tax	34	886	1,764	3,034
In Lieu of Tax - Industrial Revenue Bond	35	0	0	0
Other Local Income	36			
Total Local Income	39	8,034,246	8,055,894	203,058
Other Sources:				
Gifts	40	0		
Interest	41	7,428	98,641	675,000
All Other Income	42	520,463	389,043	454,753
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	527,891	487,684	1,129,753
Total Revenues (9 + 19 + 29 + 39 + 49)	60	11,801,110	13,430,425	6,103,994
Total Resources Available (3 + 60)	62	23,504,476	26,020,102	21,171,270

* Must comply with K.S.A. 79-2958.

** Optional – if revenue is shown, expenditures must be included.

Pratt Community College

STATE OF KANSAS
Budget Form CC-B
2025-2026

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	23,504,476	26,020,102	21,171,270
EXPENDITURES				
Education and General:				
Instruction	63	1,662,997	2,037,245	2,289,585
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	694,247	356,117	536,748
Student Services	67	3,115,377	3,181,380	3,148,378
Institutional Support	68	1,709,726	2,022,064	2,316,147
Operation and Maintenance	69	887,694	849,287	949,893
Scholarships	70	187,010	26,889	225,000
Total Expenditures	79	8,257,051	8,472,981	9,465,750
Transfers				
Transfer to Vocational	81	1,920,286	2,069,982	1,995,134
Non-Mandatory Transfers	82	375,000	25,000	1,350,000
Mandatory Transfers	83	362,463	384,863	375,189
Total Transfers	89	2,657,749	2,479,845	3,720,323
Total Expenditures & Transfers (79 + 89)	90	10,914,800	10,952,826	13,186,073
Unencumbered Cash Balance June 30 (62 - 90)	91	12,589,677	15,067,276	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			15,067,276
Tax in Process (30)	95			200,022
Total Resources less tax-in-process (60 - 30)	96			5,903,972
Six Month Resources (50% of 96) *	97			2,951,986
Total Resources (94 thru 97)	98			24,123,256
Total Expenditures & Transfers (90)	99			13,186,073
Six Month Expenditures (50% of 99) *	100			18,165,403
Total 18 Month Expenditures (99 + 100)	101			31,351,476
Tax Required Prior to Operating Grant (101- 98)	102			7,228,220
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			25,289
Tax Required (102 - 103)	104			7,202,931
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			7,202,931

* 50% is the recommeded amount for the six-month allocation on lines 97 and 100. The actual amount or percentage used is discretionary for each community college.

Pratt Community College

STATE OF KANSAS

Adopted Budget

Budget Form CC-C 2025-2026

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	1	2,935,222	3,881,650	4,269,546
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	2,935,222	3,881,650	4,269,546
Revenues				
Student Sources:				
Tuition	4	890,374	593,736	742,055
Fees	5		64,256	81,626
Total Student Income	9	890,374	657,992	823,681
Federal Sources:				
Federal Grants	10	373,422	275,589	81,151
Other Federal Income	11			
Total Federal Income	19	373,422	275,589	81,151
State Sources:				
Tiered State Aid (Form 108)	20	2,088,600	1,631,881	1,076,289
State Grants and Contracts	22		19,000	
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	2,088,600	1,650,881	1,076,289
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	0	0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	54,811	27,000	40,906
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	1,920,286	2,069,982	
Total Other Income	49	1,975,097	2,096,982	40,906
Total Revenues (9 + 19 + 29 + 39 + 49)	60	5,327,493	4,681,443	2,022,027
Total Resources Available (3 + 60)	62	8,262,715	8,563,093	6,291,573

** Optional – if revenue is shown, expenditures must be included.

Pratt Community College

STATE OF KANSAS
Budget Form CC-C
2025-2026

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	8,262,715	8,563,093	6,291,573
EXPENDITURES				
Education and General:				
Instruction	63	1,898,710	2,298,028	3,434,377
Research	64	0	0	0
Public Service	65	0	0	0
Academic Support	66	765,262	120,263	708,224
Student Services	67	0	0	0
Institutional Support	68	1,258,898	1,314,342	1,458,990
Operation and Maintenance	69	458,195	560,915	598,358
Scholarships	70			
Total Expenditures	79	4,381,065	4,293,547	6,199,948
Transfers				
Non-Mandatory Transfers	82	0		
Mandatory Transfers	83	0		
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	4,381,065	4,293,547	6,199,948
Unencumbered Cash Balance June 30 (62 - 90)	93	3,881,650	4,269,546	xxxxxxxx

Pratt Comm[illegible]y College

STATE OF KANSAS
Worksheet CC-H
2025-2026

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget Scholarship Fund 17	Special Inst Fund 18	Athletics Fund 19	College Services Fund 20	Housing/SU Fund 16	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	8,734,684	7,200,879						6,717,932
Revenues									
Student Sources	9	1,968,969	3,058,969	1,450,000	325,000	150,000	400,000	3,750,000	6,075,000
Federal Sources	15	0	0						0
Gifts and Grants	50	1,399,751	0	1,050,000		200,000	150,000	500,000	1,900,000
Sales	53	0	76,863		75,000				75,000
Other Income	52	384,541	515,072	150,000	125,000	200,000	200,000	250,000	925,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXX	XXXXXXXXX
Total Revenues	54	3,753,261	3,650,904	2,650,000	525,000	550,000	750,000	4,500,000	8,975,000
Expenditures									
Salaries & Benefits	69	84,340	65,357					400,000	400,000
General Operating Expenses	70	1,242,769	1,564,636		300,000	350,000	200,000	1,500,000	2,350,000
Supplies	71	330,985	520,622		225,000	200,000	150,000	1,750,000	2,325,000
Cost of Goods Sold	72		0						0
Equipment	73	28,056	10,378				400,000	850,000	1,250,000
Scholarships	74	1,437,927	1,972,858	2,650,000					2,650,000
	75								0
_____	76								0
_____	77								0
Total Expenditures	78	3,124,077	4,133,851	2,650,000	525,000	550,000	750,000	4,500,000	8,975,000
Transfers									
Mandatory Transfers	80	976,836							0
Non-Mandatory Transfers	81	1,186,153							0
Total Transfers	89	2,162,989	0	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	5,287,066	4,133,851	2,650,000	525,000	550,000	750,000	4,500,000	8,975,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	7,200,879	6,717,932	0	0	0	0	0	6,717,932

Pratt Community College

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	1,630,816	1,017,682	11,715
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Other State Income	24			467,539
PEI Loan Program Income	25			
Total State Income	29	0	0	467,539
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36	1,991	1,153	
Total Local Income	39	1,991	1,153	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	350,000		1,750,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	350,000	0	1,750,000
Total Revenues (19 + 29 + 39 + 49)	60	351,991	1,153	2,217,539
Total Resources Available (3 + 60)	62	1,982,807	1,018,835	2,229,254

Pratt Community College

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Plant Funds **Capital Outlay**	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,982,807	1,018,835	2,229,254
Expenditures				
Plant Equipment and Facility	71	965,125	1,007,119	3,225,349
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	965,125	1,007,119	3,225,349
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	965,125	1,007,119	3,225,349
Unencumbered Cash Balance June 30 (62 - 90)	93	1,017,682	11,715	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			11,715
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			2,217,539
Six month Resources (50% of 96)	97			1,108,770
Total Resources (94 thru 97)	98			3,338,024
Total Expenditures & Transfers (90)	99			3,225,349
Six Month Expenditures (50% of 99) *	100			1,612,675
Total 18 Month Expenditures (99 + 100)	101			4,838,024
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Pratt Community College

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Bond and Interest Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	844,359	844,359	380,684
Revenues				
State Sources:				
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31		0	xxxxxxxxx
Motor Vehicle Tax	32			0
Recreational Vehicle Tax	33			0
Delinquent Tax	34			0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	571,780	275,589	372,506
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	571,780	275,589	372,506
Total Revenues (29 + 39 + 49)	60	571,780	275,589	372,506
Total Resources Available (3 + 60)	62	1,416,139	1,119,948	753,190

Pratt Community College

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Bond and Interest Fund	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Total Resources Available	62	1,416,139	1,119,948	753,190
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72	460,000	550,000	475,000
Interest and Fees	73	111,780	189,264	151,295
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	571,780	739,264	626,295
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	571,780	739,264	626,295
Unencumbered Cash Balance June 30 (62 - 90)	93	844,359	380,684	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			380,684
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			372,506
Six month Resources (50% of 96)	97			186,253
Total Resources (94 thru 97)	98			939,443
Total Expenditures & Transfers (90)	99			626,295
Six Month Expenditures (50% of 99) *	100			313,148
Total 18 Month Expenditures (99 + 100)	101			939,443
Tax Required (101 - 98)	102			(0)
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 ÷ 103)	104			(0)

Pratt Commununity College

STATE OF KANSAS
Budget Form CC-I
2025-2026

Adopted Budget

Revenue Bonds	Line	2023-2024 Audited Actual	2024-2025 Unaudited Actual	2025-2026 Proposed Budget
Unencumbered Cash Balance July 1	3	10,269	10,269	10,269
Revenues				
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
Transfer In	42			
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	0
Total Revenues (39 + 49)	60	0	0	0
Total Resources Available (3 + 60)	62	10,269	10,269	10,269
EXPENDITURES				
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	0	0	0
Total Transfers	89			10,269
Total Expenditures & Transfers (79+89)	90	0	0	10,269
Unencumbered Cash Balance June 30 (62 - 90)	93	10,269	10,269	0

Budget Form CC-K 2025-2026 STATE OF KANSAS

CERTIFICATE

TO THE CLERK OF Pratt County COUNTY, STATE OF KANSAS

We the undersigned, duly elected, qualified and acting officers of

Pratt Community College

certify that: (1) the hearing mentioned in the attached proof of 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 2025-2026; and (3) the Amount(s) of 2025 Tax to be Levied are within statutory limitations.

Table of Contents:			2025-2026 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2025 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.					
Current Funds Unrestricted:					
General	71-204		13,186,073	7,202,931	
Postsecondary Technical Education			6,199,948	xxxxxxxxx	
Adult Education	71-617		0	0	
Adult Supplementary Education	74-32,261		0	xxxxxxxxx	
Motorcycle Driver Safety	71-1508		0	xxxxxxxxx	
Truck Driver Training Course	71-1509		0	xxxxxxxxx	
Auxiliary Enterprise			8,975,000	xxxxxxxxx	
Total Current Funds Unrestricted			28,361,022	7,202,931	
Plant Funds					
Capital Outlay	71-501		3,225,349	0	
Bond and Interest	10-113		626,295	(0)	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113		10,269	xxxxxxx	
Total Plant Funds			3,861,913	(0)	
Total – All Funds		xxxxxxx	32,222,935		
Hearing Notice				Final Assessed Valuation	

Assisted by:

Revenue Neutral Rate:	43.536
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Attest: _____, 2025

County Clerk

Signature and Title of Elected Official

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Pratt Community College, **HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The hearing will be held at (full address) _____

in _____, Kansas.

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

WITNESS my hand and official seal on 7-18, 2025.

(Seal)

Miranda D. Canuto

Clerk or Officer of Governing Body

General - 43.536

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 to choffman@prattcounty.org

Published in Tri-County Tribune 8/21/2025

Budget Form CC-J

STATE OF KANSAS

NOTICE OF PUBLIC BUDGET HEARING
2025-2026 BUDGET

The governing body of Pratt Community College in Pratt County will meet on
August 25, 2025 at 6:00 PM at Riney Student Center
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of tax to be levied, and to consider amendments. Detailed budget information is available at Office of VP Finance and Operations and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2025 Tax to be Levied (as shown below) establish the maximum limits of the 2025-2026 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2023-2024		2024-2025		Proposed Budget 2025-2026		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2025 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	10,914,800		10,952,826		13,186,073	7,202,931	39.923
Postsecondary Tech Ed	4,381,065		4,293,547		6,199,948	xxxxxxxxx	xxx
Adult Education	0		0		0	0	0.000
Adult Supp Education	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	5,287,066	xxx	4,133,851	xxx	8,975,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	965,125		1,007,119		3,225,349	0	0.000
Bond and Interest	571,780		739,264		626,295	(0)	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	0	xxx	10,269	xxxxxxxxx	xxx
Total All Funds	22,119,836	0.000	21,126,607	0.000	32,222,935	xxxxxxxxx	39.923
						*Revenue Neutral Rate***	*43.536*
Total Tax Levied	7,556,232		7,848,133		xxxxxxxxx	7,202,931	
Assessed Valuation	201,243,286		187,014,893		180,418,610		

Outstanding Indebtedness, July 1

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,195,028	5,228,096	5,577,216
Total	5,195,028	5,228,096	5,577,216

* Tax Rates are expressed in mills.

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

Linda Austin-Lanterman, Board Treasurer