Budget Form CC-K 2022-2023

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 2022-2023; and (3) the Amount(s) of 2022 Tax to be Levied are within statutory limitations.

Table of Contents:			2022-2023 Adopted Budget		
Adopted Budget and Financial Statements	K.S.A.	Page No.	Expenditures & Transfers	Amount of 2022 Tax to be Levied	County Clerk's Use Only
Statement of Indebtedness					
Statement of Conditional Lease, etc.		2			
Current Funds Unrestricted:					
General	71-204	3, 4	11,446,429	7,062,509	
Postsecondary Technical Education		5, 6	6,477,341	XXXXXXXXX	
Adult Education	71-617	7, 8	5,000	0	
Adult Supplementary Education	74-32,261	9, 10	20,000	XXXXXXXXX	
Motorcycle Driver Safety	71-1508		0	XXXXXXXXX	
Truck Driver Training Course	71-1509		0	XXXXXXXXX	
Auxiliary Enterprise		11	7,450,000	XXXXXXXXX	
Total Current Funds Unrestricted			25,398,770	7,062,509	
Plant Funds					
Capital Outlay	71-501	12, 13	1,323,000	0	
Bond and Interest	10-113	14, 15	589,950	0	
Special Assessment			0	0	
No Fund Warrants			0	0	
Revenue Bonds	10-113	16	10,269	XXXXXXX	
Total Plant Funds			1,923,219	0	
Total – All Funds		XXXXXXX	27,321,989		
Hearing Notice		17		Final Assessed Valuation	

Assisted by:

Kent L Adams, Board Treasurer

Revenue Neutral Rate: 34.9

Attest: 8-23, 2022

County Clerk

Signature and Title of Elected Official

Resolution No. 23-001

A RESOLUTION OF THE PRATT COMMUNITY COLLEGE BOARD OF TRUSTEES, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Pratt Community College was calculated as 34.9 mills by the Pratt County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 22, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Pratt Community College, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE PRATT COMMUNITY COLLEGE:

The Pratt Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 34.9 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 22nd day of August and SIGNED by the Governing Body.

Attested: Donna Meier-Zeiger, 8-22-2022
Board Clerk

Roll Call Vote

A Roll Call Vote of the Pratt Community College Board of Trustees To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 22, 2022
Resolution No. 23-001

Governing Body Member	Yes	No	No Vote
Mike Koler, Board Chair	✓		
Ed Barrett, Board Vice-Chair	✓		
Michelle Hamm	✓		
Eric Scott Killough	✓		
Dwane DeWeese			✓
Stan Reimer	✓		
Kim DeClue	✓		
TOTAL			

Certified: Donna Meier-Pfeifer, Board Clerk 8-22-2022

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;

XX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 37.5. The date of our hearing is August 22, 2022 at 6:00 PM and will be held at 348 NE SR 61, Pratt, KS 67124 in Pratt, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 12, 2022.

(SEAL)

Donna Meier Leitzen
Clerk or Officer of Governing Body

STATE OF KANSAS
Budget Form CC-A1
2022-2023

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 6/30/2022	Payments Due 7/1/22 - 6/30/23	Payments Due 7/1/23 - 12/31/24
Fleet Vehicles	3/29/2018	5 Years	3.3500	73,355	0	73,355	13,097	13,299	0
Bus	10/9/2018	7 Years	4.4600	158,539	0	158,539	79,463	26,312	13,156
Track & Field Complex, Series 2019	1/19/2019	20 Years	3 to 4	3,650,886	0	2,720,000	2,530,000	176,869	42,084
Lease Purchase Refunding, Series 2020	2/27/2020	10 Years	1.625 to 2	1,280,000	0	1,280,000	970,000	178,994	7,897
Refunding COP, Series 2021	6/14/2021	13 Years	0.350 to 0.9	1,325,000	0	1,325,000	1,135,000	227,588	3,409
Bus	9/24/2021	8 Years	2.2500	200,000	0	200,000	184,766	27,388	13,694
Welding Equipment	1/7/2022	8 Years	2.9000	325,000	0	325,000	315,770	45,717	22,858

*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	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	11,198,963	11,905,167	12,795,859
Transfer of Fund Balances, July 1 *	2	xxxxxxxxxx	xxxxxxxxxx	0
Adjusted Unencumbered Cash Balance, July 1	3	11,198,963	11,905,167	12,795,859
Revenues				
Student Sources:				
Tuition	4	1,059,781	726,326	930,345
Fees	5			
Total Student Income	9	1,059,781	726,326	930,345
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Non-Tiered State Aid (Form 108)	20	1,261,965	1,244,496	1,414,658
LAVTR	21			0
State Grants and Contracts	22		28,456	12,401
State Retirement Contributions **	23			
Other State Income	24			
Total State Income	29	1,261,965	1,272,952	1,427,059
Local Sources:				
Prior Year Ad Valorem Property Tax	30			0
Current Year Ad Valorem Property Tax	31	6,402,895	6,517,289	xxxxxxxxxx
Motor Vehicle Tax	32	480,143	453,153	341,905
Recreational Vehicle Tax	33		6,566	5,472
Delinquent Tax	34	37,189	39,113	62,715
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	6,920,227	7,016,121	410,092
Other Sources:				
Gifts	40			
Interest	41	2,225	1,549	10,000
All Other Income	42	199,021	332,033	1,480,565
Cancellation of Prior Year Encumbrances	43			xxxxxxxxxx
Total Other Income	49	201,246	333,582	1,490,565
Total Revenues (9 + 19 + 29 + 39 + 49)	60	9,443,219	9,348,981	4,258,061
Total Resources Available (3 + 60)	62	20,642,182	21,254,148	17,053,920

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

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

Adopted Budget

CURRENT FUNDS UNRESTRICTED **General Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	20,642,182	21,254,148	17,053,920
EXPENDITURES				
Education and General:				
Instruction	63	1,346,205	1,520,242	1,501,389
Research	64			
Public Service	65			
Academic Support	66	340,791	365,731	416,167
Student Services	67	2,472,294	2,572,551	2,962,485
Institutional Support	68	1,822,432	1,799,725	1,871,082
Operation and Maintenance	69	586,363	659,249	674,774
Scholarships	70	145,180	87,065	200,000
Total Expenditures	79	6,713,265	7,004,563	7,625,897
Transfers				
Transfer to Vocational	81	1,405,908	793,263	2,112,669
Non-Mandatory Transfers	82	277,000	305,000	1,323,000
Mandatory Transfers	83	340,842	355,463	384,863
Total Transfers	89	2,023,750	1,453,726	3,820,532
Total Expenditures & Transfers (79 + 89)	90	8,737,015	8,458,289	11,446,429
Unencumbered Cash Balance June 30 (62 - 90)	91	11,905,167	12,795,859	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			12,795,859
Tax in Process (30)	95			0
Total Resources less tax-in-process (60 - 30)	96			4,258,061
Six Month Resources (50% of 96) *	97			2,129,031
Total Resources (94 thru 97)	98			19,182,951
Total Expenditures & Transfers (90)	99			11,446,429
Six Month Expenditures (50% of 99) *	100			14,944,713
Total 18 Month Expenditures (99 + 100)	101			26,391,142
Tax Required Prior to Operating Grant (101 - 98)	102			7,208,191
Tiered/Non-Tiered Tax Relief Portion (Form 108 line 4)	103			145,682
Tax Required (102 - 103)	104			7,062,509
Delinquent Tax Estimate	105	0.0%		0
Taxes Levied (104 + 105)	106			7,062,509

* 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.

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	1	6,477,316	6,665,701	6,440,568
Transfer to General Fund	2	xxxxxxxxx	xxxxxxxxx	
Adjusted Unencumbered Cash Balance, July 1	3	6,477,316	6,665,701	6,440,568
Revenues				
Student Sources:				
Tuition	4	760,133	760,564	642,546
Fees	5			
Total Student Income	9	760,133	760,564	642,546
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
Tiered State Aid (Form 108)	20	1,552,119	1,189,790	1,201,730
LAVTR	21			0
State Grants and Contracts	22		614,740	1,320,396
State Retirement Contributions **	23			
Other State Income	24			200,000
Total State Income	29	1,552,119	1,804,530	2,722,126
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	90,834	45,421	1,000,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Transfer from General Fund	44	1,405,908	793,263	2,112,669
Total Other Income	49	1,496,742	838,684	3,112,669
Total Revenues (9 + 19 + 29 + 39 + 49)	60	3,808,994	3,403,778	6,477,341
Total Resources Available (3 + 60)	62	10,286,310	10,069,479	12,917,909

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

Adopted Budget

Current Funds Unrestricted **Postsecondary Technical Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	10,286,310	10,069,479	12,917,909
EXPENDITURES				
Education and General:				
Instruction	63	2,276,799	1,952,865	1,927,208
Research	64			
Public Service	65			
Academic Support	66	46,309	351,983	532,499
Student Services	67			
Institutional Support	68	994,534	969,083	1,247,388
Operation and Maintenance	69	302,967	354,980	449,850
Scholarships	70			
Total Expenditures	79	3,620,609	3,628,911	4,156,945
Transfers				
Non-Mandatory Transfers	82			2,320,396
Mandatory Transfers	83			
Total Transfers	89	0	0	2,320,396
Total Expenditures & Transfers (79 + 89)	90	3,620,609	3,628,911	6,477,341
Unencumbered Cash Balance June 30 (62 - 90)	93	6,665,701	6,440,568	xxxxxxxx

STATE OF KANSAS
Budget Form CC-D
2022-2023

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	40,891	40,891	40,891
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
State Grants and Contracts	22			
State Retirement Contributions**	23			
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			5,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	5,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	5,000
Total Resources Available (3 + 60)	62	40,891	40,891	45,891

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

STATE OF KANSAS
Budget Form CC-D
2022-2023

Adopted Budget

Current Funds Unrestricted **Adult Education**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	40,891	40,891	45,891
Expenditures				
Education and General:				
Instruction	63			5,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	5,000
Transfers				
Non-Mandatory Transfers	82			
Mandatory Transfers	83			
Total Transfers	89	0	0	0
Total Expenditures and Transfers (79 + 89)	90	0	0	5,000
Unencumbered Cash Balance June 30 (62 - 90)	93	40,891	40,891	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			40,891
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			5,000
Six Month Resources (50% of 96)	97			2,500
Total Resources (94 thru 97)	98			48,391
Total Expenditures & Transfers (90)	99			5,000
Six Month Expenditures (50% of 99) *	100			43,391
Total 18 Month Expenditures (99 + 100)	101			48,391
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0000%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	1,107	1,107	1,107
Revenues				
Student Sources:				
Tuition	4			
Fees	5			
Total Student Income	9	0	0	0
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
State Grants and Contracts	22			
Other State Income	24			
Total State Income	29	0	0	0
Local Sources:				
Other Local Income	36			
Total Local Income	39	0	0	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42			20,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	0	0	20,000
Total Revenues (9 + 19 + 29 + 39 + 49)	60	0	0	20,000
Total Resources Available (3 + 60)	62	1,107	1,107	21,107

Adopted Budget

Current Funds Unrestricted **Adult Supplementary Education Fund**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,107	1,107	21,107
EXPENDITURES				
Education and General:				
Instruction	63			20,000
Research	64			
Public Service	65			
Academic Support	66			
Student Services	67			
Institutional Support	68			
Operation and Maintenance	69			
Scholarships	70			
Total Expenditures	79	0	0	20,000
Transfers				
Non-Mandatory Transfers	81			
Total Transfers	89	0	0	0
Total Expenditures & Transfers (79 + 89)	90	0	0	20,000
Unencumbered Cash Balance June 30 (62 - 90)	93	1,107	1,107	xxxxxxxxx

STATE OF KANSAS
Worksheet CC-H
2022-2023

Current Funds Unrestricted **Auxiliary Enterprise Funds**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget Scholarhip Fund 17	Special Inst Fund 18	Athletics Fund 19	College Serv Fund 20	Housing/SU Fund 16	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	6,973,040	8,022,041						8,844,152
Revenues									
Student Sources	9	2,401,810	2,548,107	1,450,000	400,000	150,000	400,000	2,500,000	4,900,000
Federal Sources	15								0
Gifts and Grants	50	893,496	954,754	550,000		200,000			750,000
Sales	53							100,000	100,000
Other Income	52	527,685		500,000	200,000	200,000	200,000	600,000	1,700,000
Cancel of Prior Year Encumbrances	51			XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX
Total Revenues	54	3,822,991	3,502,861	2,500,000	600,000	550,000	600,000	3,200,000	7,450,000
Expenditures									
Salaries & Benefits	69	188,195	166,811					225,602	225,602
General Operating Expenses	70	1,114,659	966,774		400,000	350,000	400,000	1,100,000	2,250,000
Supplies	71	293,431	439,531		200,000	200,000	200,000	1,699,398	2,299,398
Cost of Goods Sold	72								0
Equipment	73	660						175,000	175,000
Scholarships	74	924,912	907,867	2,500,000					2,500,000
_____	75								0
_____	76								0
_____	77								0
Total Expenditures	78	2,521,857	2,480,983	2,500,000	600,000	550,000	600,000	3,200,000	7,450,000
Transfers									
Mandatory Transfers	80								0
Non-Mandatory Transfers	81	252,133	199,767						0
Total Transfers	89	252,133	199,767	0	0	0	0	0	0
Total Expenditures & Transfers (78 + 89)	90	2,773,990	2,680,750	2,500,000	600,000	550,000	600,000	3,200,000	7,450,000
Unencumbered Cash Balance June 30 (3 + 54 - 90	92	8,022,041	8,844,152	0	0	0	0	0	8,844,152

Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	773,341	913,279	820,742
Revenues				
Federal Sources:				
Federal Grants	10			
Other Federal Income	11			
Total Federal Income	19	0	0	0
State Sources:				
LAVTR	21			0
Other State Income	24			
PEI Loan Program Income	25			
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	22	30	0
In Lieu of Tax - Industrial Revenue Bond	35			0
Other Local Income	36			
Total Local Income	39	22	30	0
Other Sources:				
Gifts	40			
Interest	41			
All Other Income	42	612,540	280,000	1,323,000
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Tax Credit Donations Income	44			
Total Other Income	49	612,540	280,000	1,323,000
Total Revenues (19 + 29 + 39 + 49)	60	612,562	280,030	1,323,000
Total Resources Available (3 + 60)	62	1,385,903	1,193,309	2,143,742

STATE OF KANSAS
Budget Form CC-I
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Adopted Budget

Plant Funds **Capital Outlay**	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,385,903	1,193,309	2,143,742
Expenditures				
Plant Equipment and Facility	71	472,624	372,567	1,323,000
Principal on Bonds	72			
Interest and Fees	73			
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	472,624	372,567	1,323,000
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	472,624	372,567	1,323,000
Unencumbered Cash Balance June 30 (62 - 90)	93	913,279	820,742	xxxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			820,742
Tax in Process (40)	95			0
Total Resources (60 - 40)	96			1,323,000
Six month Resources (50% of 96)	97			661,500
Total Resources (94 thru 97)	98			2,805,242
Total Expenditures & Transfers (90)	99			1,323,000
Six Month Expenditures (50% of 99) *	100			1,482,242
Total 18 Month Expenditures (99 + 100)	101			2,805,242
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

* Recommended

Bond and Interest Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Unencumbered Cash Balance July 1	3	656,380	827,186	1,002,959
Revenues				
State Sources:				
LAVTR	21			0
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	595,316	555,229	600,219
Cancellation of Prior Year Encumbrances	43			xxxxxxxxx
Total Other Income	49	595,316	555,229	600,219
Total Revenues (29 + 39 + 49)	60	595,316	555,229	600,219
Total Resources Available (3 + 60)	62	1,251,696	1,382,415	1,603,178

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Adopted Budget

Bond and Interest Fund	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 Proposed Budget
Total Resources Available	62	1,251,696	1,382,415	1,603,178
Expenditures				
Plant Equipment and Facility	71			
Principal on Bonds	72	365,000	160,000	470,000
Interest and Fees	73	59,510	219,456	119,950
Payments to Reserves	74			
Cash-Basis Reserve	75			
Total Expenditures	79	424,510	379,456	589,950
Total Transfers	89			
Total Expenditures & Transfers (79+89)	90	424,510	379,456	589,950
Unencumbered Cash Balance June 30 (62 - 90)	93	827,186	1,002,959	xxxxxxxx
Tax Computation				
Unencumbered Cash Balance (3)	94			1,002,959
Tax in Process (30)	95			0
Total Resources (60 - 30)	96			600,219
Six month Resources (50% of 96)	97			300,110
Total Resources (94 thru 97)	98			1,903,288
Total Expenditures & Transfers (90)	99			589,950
Six Month Expenditures (50% of 99) *	100			1,313,338
Total 18 Month Expenditures (99 + 100)	101			1,903,288
Tax Required (101 - 98)	102			0
Delinquent Tax Percent	103	0.0%		0
Taxes Levied (102 + 103)	104			0

Adopted Budget

Revenue Bonds	Line	2020-2021 Audited Actual	2021-2022 Unaudited Actual	2022-2023 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-J STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Pratt Community College in Pratt County will meet on
August 22, 2022 at 6:00 PM at Riney Student Center, Room 312
for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of the revenue neutral rate, and to consider amendments. Detailed budget information is available at Office of VP Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2020-2021		2021-2022		Proposed Budget 2021-2022		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted General Fund	8,737,015	39.457	8,458,289	37.691	11,446,429	7,062,509	37.500
Postsecondary Tech Ed	3,620,609		3,628,911		6,477,341	xxxxxxxxx	xxx
Adult Education	0		0		5,000	0	0.000
Adult Supp Education	0	xxx	0	xxx	20,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,773,990	xxx	2,680,750	xxx	7,450,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	472,624		372,567		1,323,000	0	0.000
Bond and Interest	424,510		379,456		589,950	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	16,028,748	39.457	15,519,973	37.691	27,321,989	xxxxxxxxx	37.500
						*Revenue Neutral Rate***	*34.900*
Total Tax Levied	6,618,550		6,753,305		xxxxxxxxxx	7,062,509	
Assessed Valuation	167,740,842		179,175,526		188,333,585		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,626,035	5,195,028	5,228,096
Total	5,626,035	5,195,028	5,228,096

* Tax Rates are expressed in mills.

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

Kent Adams, Board Treasurer

Form 108
(Revised 6/2022)

Community College Name: Pratt Community College

County: Pratt County

FORM 108

STATE FUNDING	General Fund	Postsec Tiered Ed Fund	Totals
1. Total FY 2023 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,414,658	$1,201,730	$2,616,388
2. Total FY 2022 Estimated State Funding (Tiered/Non-Tiered) calculated by the Kansas Board of Regents, per K.S.A. 71-614 and 71-620.	$1,244,496	$1,189,790	$2,434,286
3. Estimated increase in State Funding for K.S.A. 71-204			$182,102
4. 80% Portion of State Funding increase for tax relief per K.S.A. 71-204 (to Gen-2, line 38)			$145,682

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

2022-2023

		General Fund	Postsecondary Technical Education Fund	Adult Basic Education Fund
1. County Treasurer Balance 6/30/22*		$0	$0	$0
2. 2021 Actual Taxes Levied*		$6,778,169	$0	$0
3. Less: delinquent taxes	1.9%	$125,442	$0	$0
4. Less: 2021 Taxes Received*		$6,652,727		
5. Total Deductions (add Lines 3 + 4)		$6,778,169	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (Line 3 x 75%)		$94,082	$0	$0
8. Estimated Delinquent Tax (12 months) (Line 7 x .6666)		$62,715	$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.

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
2022-2023

		Capital Outlay Fund	Bond and Interest Fund	Special Assessment	No Fund Warrants
1. County Treasurer Balance 6/30/22*		$0	$0	$0	$0
2. 2021 Actual Taxes Levied*		$0	$0	$0	$0
3. Less: delinquent taxes	1.9%	$0	$0	$0	$0
4. Less: 2021 Taxes Received*					
5. Total Deductions (add Lines 3 + 4)		$0	$0	$0	$0
6. 2021 taxes receivable (taxes in process of collection 6/30/22) (Line 2 less Line 5)		$0	$0	$0	$0
7. Estimated Revenue from Delinquent Taxes during the next 18 months (7-1-21 to 12-31-22) (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) 7/1/22 to 6/30/23: $341,905

*10. Estimated Recreational Vehicle Property Tax 7/1/22 to 6/30/23: $5,472

*11. Estimated In Lieu of Taxes on Industrial Revenue Bonds 7/1/22 to 6/30/23: $0

Actual Deliquency for 2020 Taxes *: 0.0%

Estimated Delinquency Rate used in this budget: 0.0%

*12. Estimated Local Ad Valorem Tax Reduction Fund 7/1/22 to 6/30/23: $0

* These amounts are available from the County Treasurer.

Form 263
(Revised 6/2022)

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
2022-2023

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 2021-2022 School Year Until March 2023. Revenues will not be received until March 2024 for new levies made in 2022-2023.

		(1) 2021 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	$6,778,169	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	$6,778,169	100.000%	$341,905	$5,472	$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 2022-2023.
(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 7/1/22 - 6/30/23.
(f) The college may place this amount in any or all levy funds.

Schedule of Transfers 2022-2023

General Fund (11) to Post Secondary Technical Education Fund (12)

Purpose of transfer: To cover operating expenses.

Amount: $2,112,669

General Fund (11) to Capital Outlay Fund (61)

Purpose of transfer: To cover operating expenses.

Amount: $323,000

General Fund (11) to College Work Study (21)

Purpose of transfer: To cover institutional work study.

Amount: $25,000

General Fund (11) to Bond & Interest (95)

Purpose of transfer: To cover principle, interest and fees on Series 2019 Track and Field Complex, Series 2020 Refunding.

Total Amount: Principle $250,000 + Interest $105,862.52 + Fees $4,000 = $359,862.52

Amount: Series 2019 – Principle $90,000 + Interest $86,868.76 + Fees $2,000 = $178,868.76

Amount: Series 2020 – Principle $160,000 + Interest $18,993.76+ Fees $2,000 = $180,993.76

Housing Auxiliary (16) to Bond & Interest (95)

Purpose of transfer: To cover principle, interest and fees on Series 2012 bonds.

Amount: Principle - $220,000 + Interest - $7,587.50 + Fees - $2,500 = $230,087.50

Revenue Bond (94) to Bond & Interest (95)

Purpose of transfer: Transfer to Bond and Interest

Amount: $10,269

Proof of Publication Pratt Tribune
State of Kansas, Pratt County, SS.

Account No. PI

PRATT COMMUNITY COLLEGE
348 NE SR 61,
PRATT, KS 67124

RNR Report

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice;

THAT said paper was entered as second-class mail matter at the post office of its publication;

Ed O'Neal Circulation Manager , Being duly sworn, doth depose and say that she/he is an authorized representative of the Pratt Tribune, a daily newspaper published in the city of Pratt, Pratt County, Kansas, and that an advertisement of which the annexed a true copy, taken from said paper, which was published therein on:

Ed O'Neal

PUBLISHED ON: 8-3- 2022
TOTAL COST: $ 108
AD SPACE: 18 inches

Witness my hand this 11th Day of Aug 2022

SUBSCRIBED and Sworn to Before Me This 11th Day of August , 2022

Notary Public, Ford County, Kansas

NOTARY PUBLIC - State of Kansas
LLOYD L. GUM
My Appt. Exp. 02/12/2024

less than five percent (5%) of the qualified electors of the City of Pratt requesting an election on the question of levying the additional mill authorized by K.S.A. 27-322 (b) is filed with the City Clerk, an election on the question shall be noticed, called and held in the manner prescribed under the general bond law. If a majority of the qualified electors of the City voting at such election vote "no" on the question of levying the additional mill, no levy shall be made pursuant to the stated statute.

DATED JULY 20, 2022.

/s/ Tim Barker, Chairman

ATTEST:
/s/ Debra Zang
Secretary

(Published in the Pratt Tribune August 3, 2022)

Budget Form CC-1 STATE OF KANSAS

NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING
2022-2023 BUDGET

The governing body of Pratt Community College in Pratt County will meet on August 22, 2022 at 6:00 PM at Riney Student Center, Room 312 for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of the revenue neutral rate, and to consider amendments. Detailed budget information is available at Office of VP Finance and will be available at this hearing.

BUDGET SUMMARY

The Expenditures and the Amount of 2022 Tax to be Levied (as shown below) establish the maximum limits of the 2022-2023 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

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	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2021 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,737,015	39.457	8,458,289	37.691	11,446,429	7,062,509	37.500
Postsecondary Tech Ed	3,620,609		3,628,911		6,477,341	xxxxxxxxx	xxx
Adult Education	0		0		5,000	0	0.000
Adult/Supp Education	0	xxx	0	xxx	20,000	xxxxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxxxx	xxx
Auxiliary Enterprise	2,773,990	xxx	2,680,750	xxx	7,450,000	xxxxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxxxx	xxx
Capital Outlay	472,624		372,567		1,323,000	0	0.000
Bond and Interest	424,510		379,456		589,950	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	16,028,748	39.457	15,519,973	37.691	27,321,989	xxxxxxxxx	37.500
						*Revenue Neutral Rate***	*34.900*
Total Tax Levied	6,618,550		6,753,305		xxxxxxxxx	7,062,509	
Assessed Valuation	167,740,842		179,175,526		188,333,585		

Outstanding Indebtedness, July 1

	2021	2022	2023
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,626,035	5,195,028	5,228,096
Total	5,626,035	5,195,028	5,228,096

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

Kent Adams, Board Treasurer

Special Highway	895	
Water Utility Fund	27,233	
Gas Utility Fund	54,865	
Sewer Utility Fund	19,308	
Non-Budgeted Funds		
Totals	146,569	9.136
Less: Transfers	0	
Net Expenditure	146,569	
Total Tax Levied	9,070	
Assessed Valuation	992,840	

Outstanding Indebtedness, January 1, 2020

G.O. Bonds	0
Revenue Bonds	33,472
Other	84,907
Lease Purchase Principal	0
Total	118,379

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

Amanda Plucker
City Official Title: City Clerk

(Published in the P

NOTICE OF HEARING TO EXCEED R

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will meet on August 22, 2022
answering objections of taxpayers relating to t
Detailed budget information is
BU
Proposed Budget 2023 Expenditures and Amount of 2
Estimated Tax Rate is subject to

	Prior Year Actual for 2021		C
FUND	Expenditures	Actual Tax Rate *	
General	928,308	67.460	
Special Highway	70,375		
Big Well	191,814		
Fire Equipment Reserve	3,089		
Tourism & Convention Prom	66,335		
City Tax Infrastructure	59,423		
Incubator	30,300		
Parks & Rec/Alcohol			
Electric Utility	1,724,840		
Water Utility	263,168		
Sewage Disposal	50,760		
Sanitation	126,285		
Non-Budgeted Funds-A	63,792		
Non-Budgeted Funds-B	103,861		
Non-Budgeted Funds-C	141,583		
Totals	3,825,933	67.460	
Less: Transfers	298,590		
Net Expenditure	3,527,343		
Total Tax Levied	462,967		
Assessed Valuation	6,925,225		

Outstanding Indebtedness, January 1, 2020

G.O. Bonds	1,954,528
Revenue Bonds	750,000
Other	2,075,191
Lease Purchase Principal	0
Total	4,779,719

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

Stacy Barnes
City Official Title: City Administrator