2026

CERTIFICATE

To the Clerk of Pratt County, State of Kansas

We, the undersigned, officers of

City of Pratt

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 expenditures for the various funds for the year 2026; and
(3) the Amounts(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, 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	7	9,778,897	2,610,470	47.888
Debt Service	10-113	8	8,006		
Library	12-1220	8	241,409	218,012	3,999
Noxious Weeds	12-1220	9	25,250	13,742	.252
Tort Liability	2-1318	9	306,057		
Fire Fighting Equipment	12-110b	10	162,547	54,530	1.00
Special Highway		11	906,245		
Cemetery		11	75,128		
Convention and Tourism		12	800,268		
Special Police		12	295,911		
Police 911 Funds		13	126,708		
Employee Health Insurance		13	5,315		
Special Parks & Recreation		14	162,484		
Special Alcohol		14	114,575		
Water Debt Service		15	5,906		
Electric Debt Service		15	36,956		
Pool Project Fund		16	1,465,988		
Recreation		16	85,000		
Electric		17	17,234,281		
Sanitation		18	1,872,241		
Wastewater		19	1,255,988		
Water		20	2,143,893		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Non-Budgeted Funds-C		23			
Totals		xxxxxx	37,109,053	2,896,754	53.139
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		24			54,511,645
RNR Hearing Notice		25			
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	50.385
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Tara J Laughlin CPA CGFM
Address:
301 N Main Wichita KS 67202
Email:
Tara.Laughlin@aghlc.com

Attest: Nov 14th 2025
Cescha Hoff
County Clerk

Governing Body

No assurance is provided

2026

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Address: AGH L.C.
301 N Main, Suite 1700
Wichita, KS 67202
Email: TJL@aghlc.com

Attest: _____, 2025

County Clerk

Governing Body

No assurance is provided

City of Pratt

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,475,851	223,237	2,977	2,196	14,680	468
Debt Service						
Library	206,750	18,642	249	183	1,226	39
Noxious Weeds	13,035	1,175	16	12	77	2
Tort Liability						
Fire Fighting Equipment	51,726	4,664	62	46	307	10
TOTAL	2,747,362	247,718	3,304	2,437	16,290	519

County Treas Motor Vehicle Estimate	247,718				
County Treas Recreational Vehicle Estimate		3,304			
County Treas 16/20M Vehicle Estimate			2,437		
County Treas Commercial Vehicle Tax Estimate				16,290	
County Treas Watercraft Tax Estimate					519

Motor Vehicle Factor	0.09017				
Recreational Vehicle Factor		0.00120			
16/20M Vehicle Factor			0.00089		
Commercial Vehicle Factor				0.00593	
Watercraft Factor					0.00019

City of Pratt 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
General Fund	Capital Equipment Reserve	248,236	238,000	263,500	12-1,117
General Fund	Capital Improvement Reserve	59,000	87,000	448,446	12-1,118
General Fund	Cemetery	-	35,000	45,000	12-1,117
General Fund	Special Highway	-	-	50,000	12-1,119
General Fund	Fire Fighting Equipment	-	-	45,000	12-1,117
General Fund	Special Street Reserves	-	-	250,000	12-1,118
Bond & Interest	General Fund	-	2,186	8,006	10-117a
Cemetery	Capital Equipment Reserve	10,000	10,000	15,000	12-1,117
Cemetery	Capital Improvement Reserve	-	-	10,000	12-1,118
Fire Fighting	Fire Fighting Eq Reserve	42,500	42,500	95,000	12-1,117
Noxious Weeds	Capital Equipment Reserve	5,000	5,000	5,000	12-1,117
Special Highway	Capital Equipment Reserve	36,995	81,500	60,000	12-1,117
Convention & Tourism	Capital Equipment Reserve	-	-	50,000	12-1,117
Electric	General	1,325,000	1,425,000	1,425,000	12-825d
Electric	Capital Equipment Reserve	331,500	707,500	979,500	12-1,117
Electric	Capital Improvement Reserve	422,000	1,127,000	1,477,000	12-1,118
Electric	Electric Maintenance Rsv	50,000	50,000	50,000	12-825d
Sanitation	General	300,000	150,000	150,000	12-825d
Sanitation	Capital Equipment Reserve	40,000	40,000	45,000	12-1,117
Sanitation	Capital Improvement Reserve	10,000	25,000	25,000	12-1,118
Wastewater	Capital Equipment Reserve	50,000	75,000	100,000	12-1,117
Wastewater	Capital Improvement Reserve	5,000	50,000	50,000	12-1,118
Wastewater	General	75,000	30,000	30,000	12-825d
Water	Capital Equipment Reserve	100,000	111,165	95,000	12-1,117
Water	Capital Improvement Reserve	-	100,000	200,000	12-1,118
Pool Project	Capital Improvement Rsv	240,000	-	-	12-1,118
ARPA	General	2,740	-	19	Close-out
	Totals	3,352,971	4,391,851	5,971,471	
	Adjustments		0	19	
	Adjusted Totals	3,352,971	4,391,851	5,971,452	

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

City of Pratt

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Pool Project Temporary Notes Private Placement	9/21/2022	6/1/2026	3.10	5,500,000	2,805,000	June	June	86,955	1,385,000	44,020	1,420,000
Total G.O. Bonds					**2,805,000**			**86,955**	**1,385,000**	**44,020**	**1,420,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
St of KS-KDHE Main St Waterline - 2528	12/22/2008		3.82	720,793	224,617	Feb/Aug	Feb/Aug	8,983	37,141	7,419	38,705
St of KS-Water Pollution Control- C20 17911-(	10/2/2010		2.45	4,385,168	1,246,000	Mar/Sept	Mar/Sept	29,593	153,283	25,815	157,061
St of KS KDHE-KPWSLF (Airport Waterline)-2953	5/5/2018		2.31	1,950,000	1,147,737	Feb/Aug	Feb/Aug	26,180	57,872	24,836	59,216
St of KS - Low Interest Utility Loan	3/24/2021		2.81	2,354,143	1,829,489	Mar/Sept	Mar/Sept	37,324	276,200	30,338	282,642
Total Other					**4,447,843**			**102,080**	**524,496**	**88,408**	**537,624**
Total Indebtedness					**7,252,843**			**189,035**	**1,909,496**	**132,428**	**1,957,624**

City of Pratt

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
2021 Sanitation Truck Lease							
(Fusion Bank)	5/18/2021	60	1.98	149,784	61,652	31,728	31,728
2024 Sanitation Truck Lease							
(Fusion Bank)	4/2/2024	60	4.30	202,050	202,050	45,852	45,852
2017 RAVO 5 Street Sweeper							
(Peoples Bank)	8/27/2018	120	4.26	230,000	76,055	27,555	27,555
Skidsteer Recreation	3/15/2024	48	3.60	44,188	27,444	9,814	9,814
Skidsteer Electric	10/15/2023	48	4.72	41,450	26,007	9,500	9,500
				Totals	**393,208**	**124,449**	**124,449**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Pratt
Pratt County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$206,750	$218,012
Delinquent Tax	$1,400	$50
Motor Vehicle Tax	$18,106	$18,642
Recreational Vehicle Tax	$260	$249
16/20M Vehicle Tax	$33	$183
TOTAL TAXES	$226,549	$237,136
Difference in Total Taxes:	$10,587	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$51,717,889	$54,530,201
Did Assessed Valuation Decrease?	No	
Levy Rate	3.998	3.998
Difference in Levy Rate:	0.000	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Pratt 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	1,086,623	2,575,789	2,018,931
Receipts:			
Ad Valorem Tax	2,295,859	2,475,851	xxxxxxxxxxxxxxxxxx
Delinquent Tax	647	5,000	1,200
Motor Vehicle Tax	269,964	216,825	223,237
Recreational Vehicle Tax	3,690	3,110	2,977
16/20M Vehicle Tax	2,532	392	2,196
Commercial Vehicle Tax	17,665	14,246	14,680
Watercraft Tax	0	679	468
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	21,363	23,360	20,000
Highway Connecting Links	62,314	64,000	64,000
Sales Tax - County	1,109,750	1,100,000	1,100,000
Sales Tax - City	1,108,317	1,100,000	1,100,000
Motor Fuel Tax Refunds	215	10,000	1,000
Natural Gas Franchise Fees	134,419	140,000	140,000
Telephone Franchise Fees	2,334	5,000	5,000
Cable TV Franchse Fees	59,824	65,000	60,000
Swimming Pool Receipts	20,375	20,000	25,000
Swimming Pool Concessions	36,911	10,000	15,000
Occupation/Regulatory License Fees	15,495	14,000	14,000
Permits/Fees	29,378	30,000	28,000
Municipal Court Fines/Forfeitures	200,763	170,000	170,000
Municipal Court Costs	144,363	88,000	95,000
Reinstatement Fees	4,482	5,000	5,000
Concessions	41,502	48,000	40,000
Recreation Charges	73,957	80,000	70,000
Reimbursed Expenses	113,047	17,000	167,000
Lease & Rentals	10,200	14,000	10,000
Muncipal Court Reimb Exp	13,550	20,000	15,000
Other (Tax Oil & Donations)	25,595	5,000	5,000
Sale of Assets	0	25,000	10,000
Transfer from Electric	1,325,000	1,425,000	1,425,000
Transfer from Sanitation	300,000	150,000	150,000
Transfer from Wastewater	75,000	30,000	30,000
Transfer from Bond & Interst	0	2,186	8,006
Transfer from ARPA	2,740	0	19
In Lieu of Taxes (IRB)			
Interest on Idle Funds	251,033	200,000	200,000
Neighborhood Revitalization Rebate	-100,061	-89,919	-92,287
Miscellaneous	10,194	30,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,682,417**	**7,516,730**	**5,149,496**
Resources Available:	**8,769,040**	**10,092,519**	**7,168,427**

City of Pratt

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	8,769,040	10,092,519	7,168,427
Expenditures:			
City Commission	53,452	60,564	61,586
City Manager	275,489	316,076	310,734
City Attorney	116,720	131,240	131,240
City Clerk/Utility Billing	372,609	489,744	489,744
Finance	600,097	477,581	648,965
Police	1,717,453	2,654,814	2,747,490
Animal Control	63,853	111,408	116,275
Municipal Court	165,869	299,439	274,673
Fire Protection	268,620	382,807	394,353
Planning & Code Enforcement	205,736	293,826	303,267
Parks	377,817	444,396	490,767
Swimming Pool	204,268	183,790	210,178
Municipal Building	7,950	103,000	0
Recreation	529,926	595,680	575,119
Public Works	56,506	63,734	64,690
Maintenance	328,839	352,326	353,416
Cemetery	173,663	179,843	190,552
Special Streets	306,370	363,320	377,853
Special Police	0	5,000	5,000
Industrial Development	30,000	105,000	105,000
Contingency	30,778	100,000	100,000
Subtotal detail Should agree with detai)	5,886,015	7,713,588	7,950,902
Transfer to Capital Equipment Reserves	248,236	238,000	263,500
Transfer to Capital Improvement Reserves	59,000	87,000	488,446
Transfer to Pool Debt Project	0	0	0
Transfer to Cemetery	0	35,000	45,000
Transfer to Fire Fighting Equipment	0	0	45,000
Transfer to Special Highway	0	0	50,000
Transfer to Special Street Reserves	0	0	250,000
Cash Reserve (2026 column)			686,049
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,193,251**	**8,073,588**	**9,778,897**
Unencumbered Cash Balance Dec 31	2,575,789	2,018,931	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,011,557	8,363,779	9,778,897
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,778,897
		Tax Required	2,610,470
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,610,470

CPA Summary

City of Pratt 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
City Commission			
Salaries	49,514	53,614	54,636
Contractual	2,837	4,700	4,700
Commodities	1,101	1,750	1,750
Capital Outlay	0	500	500
Total	**53,452**	**60,564**	**61,586**
City Manager			
Salaries	149,590	167,626	171,484
Contractual	109,636	127,200	114,000
Commodities	12,398	15,250	19,250
Capital Outlay	3,865	6,000	6,000
Total	**275,489**	**316,076**	**310,734**
City Attorney			
Salaries	115,680	125,840	125,840
Contractual	580	4,250	4,250
Commodities	460	1,150	1,150
Capital Outlay	0	0	0
Total	**116,720**	**131,240**	**131,240**
City Clerk/Utility Billing			
Salaries	283,285	353,769	353,769
Contractual	74,248	102,700	102,700
Commodities	15,076	26,275	26,275
Capital Outlay	0	7,000	7,000
Total	**372,609**	**489,744**	**489,744**
Finance			
Salaries	94,210	113,281	117,812
Contractual	501,207	357,700	524,553
Commodities	4,680	6,100	6,100
Capital Outlay	0	500	500
Total	**600,097**	**477,581**	**648,965**
Police			
Salaries	1,439,143	2,340,834	2,433,510
Contractual	165,496	194,380	194,380
Commodities	111,074	109,600	109,600
Capital Outlay	1,740	10,000	10,000
Total	**1,717,453**	**2,654,814**	**2,747,490**
Animal Control			
Salaries	23,769	60,048	64,915
Contractual	37,617	37,860	37,860
Commodities	2,467	8,500	8,500
Capital Outlay		5,000	5,000
Total	**63,853**	**111,408**	**116,275**
Municipal Court			
Salaries	118,349	163,064	142,898
Contractual	45,001	129,125	125,525
Commodities	2,519	5,250	4,250
Capital Outlay		2,000	2,000
Total	**165,869**	**299,439**	**274,673**
Page 1 - Total	**3,365,542**	**4,540,866**	**4,780,707**

City of Pratt 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Fire Protection			
Salaries	173,788	190,732	197,778
Contractual	33,794	53,550	53,550
Commodities	43,994	86,525	91,025
Capital Outlay	17,044	52,000	52,000
Total	**268,620**	**382,807**	**394,353**
Planning & Code Enforcement			
Salaries	195,060	209,826	218,067
Contractual	5,354	76,700	76,900
Commodities	5,322	5,300	6,300
Capital Outlay		2,000	2,000
Total	**205,736**	**293,826**	**303,267**
Parks			
Salaries	290,587	321,396	341,767
Contractual	32,184	37,900	37,900
Commodities	47,946	68,100	69,100
Capital Outlay	7,100	17,000	42,000
Total	**377,817**	**444,396**	**490,767**
Swimming Pool			
Salaries	152,008	129,940	156,578
Contractual	6,874	9,100	8,850
Commodities	45,386	43,250	43,250
Capital Outlay	0	1,500	1,500
Total	**204,268**	**183,790**	**210,178**
Municipal Building			
Salaries	0	0	
Contractual	0	103,000	
Commodities	7,950	0	
Capital Outlay	0	0	
Total	**7,950**	**103,000**	**0**
Recreation			
Salaries	342,605	388,380	364,069
Contractual	64,902	74,000	77,000
Commodities	96,298	102,800	103,550
Capital Outlay	26,121	30,500	30,500
Total	**529,926**	**595,680**	**575,119**
Public Works			
Salaries	9,223	9,534	9,590
Contractual	32,350	40,450	40,950
Commodities	14,933	13,750	14,150
Capital Outlay	0		
Total	**56,506**	**63,734**	**64,690**
Maintenance			
Salaries	201,558	203,326	211,416
Contractual	24,023	26,000	28,500
Commodities	63,439	98,000	78,500
Capital Outlay	39,819	25,000	35,000
Total	**328,839**	**352,326**	**353,416**
Page 2 -Total	1,979,662	2,419,559	2,391,790
Page 1 -Total	**3,365,542**	**4,540,866**	**4,780,707**
Grand Total	**5,345,204**	**6,960,425**	**7,172,497**

(Note: Should agree with general sub-totals.)

City of Pratt 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Cemetery			
Salaries	168,145	179,843	190,552
Contractual	4,532	0	0
Commodities	986	0	0
Capital Outlay	0	0	0
Total	**173,663**	**179,843**	**190,552**
Special Streets			
Salaries	306,370	363,320	377,853
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**306,370**	**363,320**	**377,853**
Special Police			
Salaries	0	0	0
Contractual	0	5,000	5,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**0**	**5,000**	**5,000**
Industrial Development			
Salaries	30,000	0	0
Contractual	0	105,000	105,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	**30,000**	**105,000**	**105,000**
Contingency			
Salaries	0	0	0
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	30,778	100,000	100,000
Total	**30,778**	**100,000**	**100,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 3 -Total	540,811	753,163	778,405
Page 2 -Total	**1,979,662**	**2,419,559**	**2,391,790**
Page 1 -Total	**3,365,542**	**4,540,866**	**4,780,707**
Grand Total	**5,886,015**	**7,713,588**	**7,950,902**

(Note: Should agree with general sub-totals.)

City of Pratt 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,332	10,192	8,006
Receipts:			
Ad Valorem Tax	1,142	0	xxxxxxxxxxxxxxxx
Delinquent Tax	18		
Motor Vehicle Tax	2,366		
Recreational Vehicle Tax	32		
16/20M Vehicle Tax	69		
Commercial Vehicle Tax	155		
Watercraft Tax			
Special Assessments			
Interest on Idle Funds	78		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,860**	**0**	**0**
Resources Available:	**10,192**	**10,192**	**8,006**
Expenditures:			
Bond Payment Fees			
Interest Payments			
Transfer to General Fund		2,186	8,006
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**2,186**	**8,006**
Unencumbered Cash Balance Dec 31	10,192	8,006	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,751	2,186	8,006
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,006
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,312	10,515	10,515
Receipts:			
Ad Valorem Tax	191,542	206,750	xxxxxxxxxxxxxxxx
Delinquent Tax	57	1,400	50
Motor Vehicle Tax	22,741	18,106	18,642
Recreational Vehicle Tax	311	260	249
16/20M Vehicle Tax	223	33	183
Commercial Vehicle Tax	1,488	1,190	1,226
Watercraft Tax		56	39
Tax Oil Distribution	274	200	200
Interest on Idle Funds		11,000	0
Neighborhood Revitalization Rebate	(8,356)	-7,509	-7,707
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**208,280**	**231,486**	**12,882**
Resources Available:	**230,592**	**242,001**	**23,397**
Expenditures:			
Library Appropriation	220,077	231,486	241,409
Contingencies	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**220,077**	**231,486**	**241,409**
Unencumbered Cash Balance Dec 31	10,515	10,515	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	245,751	231,486	241,409
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	241,409
		Tax Required	218,012
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	218,012

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weeds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	25,989	21,733	10,662	
Receipts:				
Ad Valorem Tax	12,201	13,035	xxxxxxxxxxxxxxxxxxxx	xxxxx
Delinquent Tax	7	120	20	
Motor Vehicle Tax	1,433	1,140	1,175	
Recreational Vehicle Tax	20	16	16	
16/20M Vehicle Tax	26	2	12	
Commercial Vehicle Tax	94	75	77	
Watercraft Tax		4	2	
Tax Oil Distribution	17	30	30	
Interest on Idle Funds	335	30	0	
Neighborhood Revitalization Rebate	-527	-473	-486	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**13,606**	**13,979**	**846**	
Resources Available:	**39,595**	**35,712**	**11,508**	
Expenditures:				
Contractual Services Commodities	3,689	5,350	5,600	
Commodities	9,173	14,700	11,700	
Transfer to Capital Equipment	5,000	5,000	5,000	
Cash Reserve (2026 column)			2,950	
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**17,862**	**25,050**	**25,250**	
Unencumbered Cash Balance Dec 31	21,733	10,662	xxxxxxxxxxxxxxxxxxxx	xxxxx
2024/2025/2026 Budget Authority Amount:	32,838	29,223	25,250	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	25,250	
		Tax Required	13,742	
	Delinquent Comp Rate:	0.0%	0	
		Amount of 2025 Ad Valorem Tax	13,742	

Adopted Budget **Tort Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	349,945	406,057	306,057	
Receipts:				
Ad Valorem Tax	39	0	xxxxxxxxxxxxxxxxxxxx	xxxxx
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20M Vehicle Tax				
Commercial Vehicle Tax				
Watercraft Tax				
Insurance Rebate EMC	52,168			
Interest on Idle Funds	3,905			
Neighborhood Revitalization Rebate			0	
Miscellaneous				
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**56,112**	**0**	**0**	
Resources Available:	**406,057**	**406,057**	**306,057**	
Expenditures:				
Salaries				
Contractual Services		100,000	300,000	
Cash Reserve (2026 column)			6,057	
Miscellaneous				
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	0	100,000	306,057	
Unencumbered Cash Balance Dec 31	406,057	306,057	xxxxxxxxxxxxxxxxxxxx	xxxxx
2024/2025/2026 Budget Authority Amount:	531,856	340,000	306,057	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	306,057	
		Tax Required	0	
	Delinquent Comp Rate:	0.0%	0	
		Amount of 2025 Ad Valorem Tax	0	

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Fighting Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	37,365	47,589	59,846
Receipts:			
Ad Valorem Tax	47,922	51,726	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	14	0	10
Motor Vehicle Tax	5,687	4,526	4,664
Recreational Vehicle Tax	78	65	62
16/20M Vehicle Tax	56	8	46
Commercial Vehicle Tax	372	297	307
Watercraft Tax		14	10
Tax Oil Distribution	67		0
Transfer from General Fund			45,000
Interest on Idle Funds	619		
Neighborhood Revitalization Rebate	-2,091	-1,879	-1,928
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**52,724**	**54,757**	**48,171**
Resources Available:	**90,089**	**102,346**	**108,017**
Expenditures:			
Tranfser to Fire Equipment Reserve	42,500	42,500	95,000
Cash Reserve (2026 column)			67,547
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,500**	**42,500**	**162,547**
Unencumbered Cash Balance Dec 31	47,589	59,846	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	88,411	101,756	162,547
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,547
		Tax Required	54,530
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	54,530

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Pratt 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	255,133	221,201	47,113
Receipts:			
State of Kansas Gas Tax	177,774	176,400	176,400
County Transfers Gas		0	0
Sales Tax	558,657	458,000	550,000
Other Reimb Exp and Sale of Property/FFE	114,279	130,000	85,000
Interest on Idle Funds	3,440	1,000	0
Transfer from General Fund			50,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**854,150**	**765,400**	**861,400**
Resources Available:	**1,109,283**	**986,601**	**908,513**
Expenditures:			
Salaries	155,718	218,489	223,440
Contractual Services	78,286	97,500	124,600
Commodities	221,191	202,500	200,650
Capital Outlay	368,336	311,944	270,000
Lease Payments - Street Sweeper	27,555	27,555	27,555
Transfer to Capital Equipment Rsv	36,996	81,500	60,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**888,082**	**939,488**	**906,245**
Unencumbered Cash Balance Dec 31	221,201	47,113	2,268
2024/2025/2026 Budget Authority Amount:	888,174	939,488	906,245

Adopted Budget

Cemetery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,879	0	1,450
Receipts:			
Cemetery Services	18,800	20,000	20,000
Lot Sales	12,700	10,000	10,000
Transfer from General		35,000	45,000
Interest on Idle Funds	51	300	0
Miscellaneous	195		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,746**	**65,300**	**75,000**
Resources Available:	**35,625**	**65,300**	**76,450**
Expenditures:			
Salaries	0	0	0
Contractual Services	5,300	13,350	13,350
Commodities	20,325	25,000	31,278
Capital Outlay	0	15,500	5,500
Transfer to Capital Equipment Rsv	10,000	10,000	15,000
Transfer to Capital Improvement Rsv	0	0	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,625**	**63,850**	**75,128**
Unencumbered Cash Balance Dec 31	0	1,450	1,322
2024/2025/2026 Budget Authority Amount:	51,982	70,128	75,128

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention and Tourism**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	231,881	329,323	276,268
Receipts:			
Transient Guest Tax	451,331	380,000	424,000
Tourism Revenue	1,243	10,000	90,000
Reimbursement	3,400		10,000
Interest on Idle Funds	9,079	500	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**465,053**	**390,500**	**524,000**
Resources Available:	**696,934**	**719,823**	**800,268**
Expenditures:			
Salaries	53,340	146,055	151,830
Contractual Services	212,078	212,000	321,500
Commodities	10,486	25,500	30,500
Capital Outlay	91,707	50,000	50,000
Contingency		10,000	10,000
Transfer to Capital Equipment Reserve			50,000
Cash Reserve (2026 column)			186,438
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**367,611**	**443,555**	**800,268**
Unencumbered Cash Balance Dec 31	329,323	276,268	0
2024/2025/2026 Budget Authority Amount:	542,551	591,171	800,268

Adopted Budget

Special Police	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	228,196	275,911	265,911
Receipts:			
Vehicle Inspection Fees	8,160	10,000	10,000
Forfeiture Funds	4,465		
Reimbursement Exp	12,424	20,000	20,000
Opioid Settlement Funds	20,089		
Donations	750		
Interest on Idle Funds	2,609		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,497**	**30,000**	**30,000**
Resources Available:	**276,693**	**305,911**	**295,911**
Expenditures:			
Capital Outlay		20,000	20,000
Commodities			
Contractual Services	782		
Opioid Abatement Expenses		20,000	20,000
Cash Reserve (2026 column)			255,911
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**782**	**40,000**	**295,911**
Unencumbered Cash Balance Dec 31	275,911	265,911	0
2024/2025/2026 Budget Authority Amount:	158,539	248,196	295,911

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Police 911 Funds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,473	83,708	41,708
Receipts:			
911 Funds Distribution	86,522	78,000	85,000
Reimbursed Expenditures	4,680		
Interest on Idle Funds	126		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,328**	**78,000**	**85,000**
Resources Available:	**201,801**	**161,708**	**126,708**
Expenditures:			
Contractual Services	101,290	25,000	25,000
Commodities	16,803	35,000	35,000
Capital Outlay		60,000	60,000
Cash Reserve (2026 column)			6,708
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,093**	**120,000**	**126,708**
Unencumbered Cash Balance Dec 31	83,708	41,708	0
2024/2025/2026 Budget Authority Amount:	145,197	146,473	126,708

Adopted Budget

Employee Health Insurance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,315	5,315	5,315
Receipts:			
None			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**5,315**	**5,315**	**5,315**
Expenditures:			
None			
Cash Reserve (2026 column)			5,315
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,315**
Unencumbered Cash Balance Dec 31	5,315	5,315	0
2024/2025/2026 Budget Authority Amount:	0	5,315	5,315

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	74,928	97,148	132,484
Receipts:			
Alcohol Tax	21,363	23,360	20,000
Donations		20,000	10,000
Reimbursed Expenses			
Interest on Idle Funds	857	200	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,220**	**43,560**	**30,000**
Resources Available:	**97,148**	**140,708**	**162,484**
Expenditures:			
Capital Outlay			80,000
Skidsteer - Recreation		8,224	
Cash Reserve (2026 column)			82,484
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**8,224**	**162,484**
Unencumbered Cash Balance Dec 31	97,148	132,484	0
2024/2025/2026 Budget Authority Amount:	108,105	124,559	162,484

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	64,115	86,215	94,575
Receipts:			
Alcohol Tax	21,363	23,360	20,000
Interest on Idle Funds	737		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,100**	**23,360**	**20,000**
Resources Available:	**86,215**	**109,575**	**114,575**
Expenditures:			
Program Distribution		15,000	20,000
Cash Reserve (2026 column)			94,575
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**15,000**	**114,575**
Unencumbered Cash Balance Dec 31	86,215	94,575	0
2024/2025/2026 Budget Authority Amount:	61,935	86,570	114,575

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,841	5,906	5,906
Receipts:			
Interest on Idle Funds	65		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**65**	**0**	**0**
Resources Available:	**5,906**	**5,906**	**5,906**
Expenditures:			
Cash Reserve (2026 column)			5,906
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,906**
Unencumbered Cash Balance Dec 31	5,906	5,906	0
2024/2025/2026 Budget Authority Amount:	0	0	5,906

Adopted Budget

Electric Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,548	36,956	36,956
Receipts:			
Interest on Idle Funds	408		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**408**	**0**	**0**
Resources Available:	**36,956**	**36,956**	**36,956**
Expenditures:			
Cash Reserve (2026 column)			36,956
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**36,956**
Unencumbered Cash Balance Dec 31	36,956	36,956	0
2024/2025/2026 Budget Authority Amount:	0	0	36,956

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool Project Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,607,251	2,909,263	1,425,988
Receipts:			
Donations	2,899,254		
Reimbursed Expenditures	57,864		
Interest on Idle Funds	53,389		40,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,010,507**	**0**	**40,000**
Resources Available:	**4,617,758**	**2,909,263**	**1,465,988**
Expenditures:			
Principal	1,340,000	1,385,000	1,420,000
Interest on Idle Funds	128,495	86,955	44,020
Fees		11,320	
Commodities			
Transfer to Capital ipmrovement	240,000		
Cash Reserve (2026 column)			1,968
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,708,495**	**1,483,275**	**1,465,988**
Unencumbered Cash Balance Dec 31	2,909,263	1,425,988	0
2024/2025/2026 Budget Authority Amount:	2,352,110	3,127,436	1,465,988

Adopted Budget

Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Tournament Receipts			40,000
Donations			45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**85,000**
Resources Available:	**0**	**0**	**85,000**
Expenditures:			
Contractual services			61,000
Commodities			8,000
Cash Reserve (2026 column)			16,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**85,000**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	85,000

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,831,467	5,724,172	4,169,281
Receipts:			
Electric User Charges	12,709,236	12,800,000	12,800,000
Service Fees	4,765	5,000	5,000
Sale of Excess Capacity		230,000	230,000
Reimbursed Expenses	146,114	20,000	20,000
Other Fees	3,605	0	
Sale of Property/Assets	323,766	0	
Tranfsers from Electric Debt		0	
Interest on Idle Funds	37,467	2,000	0
Miscellaneous	222,024	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,446,977**	**13,067,000**	**13,065,000**
Resources Available:	**16,278,444**	**18,791,172**	**17,234,281**
Expenditures:			
Management			
Salaries	166,047	171,039	174,256
Contractual Services	37,052	33,900	29,900
Commodities	141,168	3,050	3,800
Capital Outlay		0	0
Production			
Salaries	894,331	1,067,452	1,078,865
Contractual Services	613,883	728,750	727,800
Commodities	4,825,763	7,357,189	7,350,100
Capital Outlay	23,673	84,500	83,000
Distribution			
Salaries	941,564	1,000,400	1,039,134
Contractual Services	29,267	65,800	65,800
Commodities	364,325	444,250	444,250
Capital Outlay		9,000	9,000
Non-Operating			
Transfer to General Fund	1,325,000	1,425,000	1,425,000
Transfer to Capital Equipment Reserve	331,500	707,500	979,500
Transfer to Capital Improvement Reserve	422,000	1,127,000	1,477,000
Transfer to Maintenance Reserve	50,000	50,000	50,000
Bad Debt	27,087	20,000	20,000
Bucket Truck	32,595	0	0
Skidsteer - Electric	9,500	7,544	7,544
Low Interest Utility Loan	319,517	319,517	319,517
Cash Reserve (2026 column)			1,949,815
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,554,272**	**14,621,891**	**17,234,281**
Unencumbered Cash Balance Dec 31	5,724,172	4,169,281	0
2024/2025/2026 Budget Authority Amount:	14,271,209	16,833,236	17,234,281

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	191,594	341,844	438,991
Receipts:			
Refuse Charges	1,340,978	1,365,000	1,433,250
Reimbursed expenses	202,050		
Interest on Idle Funds	3,548	700	0
Miscellaneous	2,797		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,549,373**	**1,365,700**	**1,433,250**
Resources Available:	**1,740,967**	**1,707,544**	**1,872,241**
Expenditures:			
Salaries	530,004	550,000	570,164
Contractual Services	358,543	370,425	371,925
Commodities	85,316	90,500	122,500
Capital Outlay	39,982	10,900	10,900
Non-Operating			
Bad Debt	3,550	0	
Packer Lease Payment - Fusion	31,728	31,728	77,580
Transfer to General Fund	300,000	150,000	150,000
Transfer to Capital Equipment Reserve	40,000	40,000	45,000
Transfer to Capital Improvement Reserve	10,000	25,000	25,000
Cash Reserve (2026 column)			499,172
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,399,123**	**1,268,553**	**1,872,241**
Unencumbered Cash Balance Dec 31	341,844	438,991	0
2024/2025/2026 Budget Authority Amount:	1,624,862	1,560,577	1,872,241

CPA Summary

City of Pratt

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	263,124	261,181	133,348
Receipts:			
Sewer Service Charges	994,477	1,008,000	1,088,640
Stormwater Fees	40,421	34,000	34,000
Interest on Idle Funds	3,030		
Miscellaneous	5,530		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,043,458**	**1,042,000**	**1,122,640**
Resources Available:	**1,306,582**	**1,303,181**	**1,255,988**
Expenditures:			
Operations & Maintenance			
Salaries	408,018	429,057	444,019
Contractual Services	179,224	187,300	204,300
Commodities	127,315	149,600	149,600
Capital Outlay	42	13,000	13,000
Contingencies		5,000	5,000
Sewer Line Maintenance	11,300	38,000	36,000
Non-Operating			
Bond/Payments/Fees	182,877	182,876	182,876
Bad debt	3,238	0	
Contingencies	3,387	10,000	10,000
Transfer to Capital Equipment Reserve	50,000	75,000	100,000
Transfer to Capital Improvement Reserve	5,000	50,000	50,000
Transfer to General Fund	75,000	30,000	30,000
Cash Reserve (2026 column)			31,193
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,045,401**	**1,169,833**	**1,255,988**
Unencumbered Cash Balance Dec 31	261,181	133,348	0
2024/2025/2026 Budget Authority Amount:	1,189,773	1,171,616	1,255,988

CPA Summary

City of Pratt 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	228,882	335,385	307,693
Receipts:			
Water Utility Sales	1,339,454	1,455,000	1,804,200
Reimbursed Expenses	36,659	20,000	20,000
State Water Tax	14,512	10,000	10,000
Other Charges	3,260	1,000	1,000
Sale of Stock Item		1,000	1,000
		200	0
Interest on Idle Funds	2,901		
Miscellaneous	22,444	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,419,230**	**1,487,200**	**1,836,200**
Resources Available:	**1,648,112**	**1,822,585**	**2,143,893**
Expenditures:			
Operations & Maintenance			
Salaries	554,526	538,739	563,514
Contractual Services	161,739	168,800	191,800
Commodities	91,781	121,500	121,900
Capital Outlay	205,263	259,151	306,251
Contingency	65,243	80,000	80,000
Non-Operating			
Principal Payments	92,197	95,013	97,921
Interest Payments	32,934	35,163	26,894
Service Fees	5,045	5,361	5,361
Transfer to Capital Equipment Reserve	100,000	111,165	95,000
Transfer to capital Improvement Reserve		100,000	200,000
Bad Debts	3,999		
Cash Reserve (2026 column)			455,252
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,312,727**	**1,514,892**	**2,143,893**
Unencumbered Cash Balance Dec 31	335,385	307,693	0
2024/2025/2026 Budget Authority Amount:	2,478,356	1,770,447	2,143,893

CPA Summary

City of Pratt

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserves		**Capital Equipment Reserves**		**Capital Improvement Reserves**		**Special Street Reserves**		**Electric Maintenance Reserves**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	150,718	Cash Balance Jan 1	1,898,791	Cash Balance Jan 1	1,175,810	Cash Balance Jan 1	230,002	Cash Balance Jan 1	266,776	3,722,097
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,682	Interest	23,077	Interest	13,781	Interest	2,574	Interest	3,039	
		Trf From General	248,236	Reimbursed Expenditures				Trf from Electric	50,000	
		Trf From Nox Wd	5,000	Trf from General	59,000					
		Trf from Sp Hwy	36,995	Trf from Electric	422,000					
		Trf from Electric	331,500	Trf from Sanitation	10,000					
		Trf From Sanitation	40,000	Trf from Wastewater	5,000					
		Trf From Wastewater	50,000	Trf from Pool Project	240,000					
		Trf from Water	100,000							
		Trf from Cemetery	10,000							
		Reimbursed Expenses								
Total Receipts	1,682	Total Receipts	844,808	Total Receipts	749,781	Total Receipts	2,574	Total Receipts	53,039	1,651,884
Resources Available:	152,400	Resources Available:	2,743,599	Resources Available:	1,925,591	Resources Available:	232,576	Resources Available:	319,815	5,373,981
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	478,986	Capital Outlay	400,448	Capital Outlay	167,799	None		
Total Expenditures	0	Total Expenditures	478,986	Total Expenditures	400,448	Total Expenditures	167,799	Total Expenditures	0	1,047,233
Cash Balance Dec 31	152,400	Cash Balance Dec 31	2,264,613	Cash Balance Dec 31	1,525,143	Cash Balance Dec 31	64,777	Cash Balance Dec 31	319,815	4,326,748 **
										4,326,748 **

**Note: These two block figures should agree.

CPA Summary

City of Pratt

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Fighting Equipment Rsvs		**Wastewater Reserves**		**Cemetery Trust**		**Recreation Trust**		**Park Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	33,466	Cash Balance Jan 1	3,506	Cash Balance Jan 1	377,655	Cash Balance Jan 1	69,245	Cash Balance Jan 1	20,650	504,522
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	373	Interest	39	Interest	25,374	Interest	245	Interest	299	
Trf From Fire Fight Eq	42,500			Donations	300	Donations	250	Donations	40,745	
						Grant Reimbursement				
						Tournament Receipts	40,390			
						Misc Charges				
Total Receipts	42,873	Total Receipts	39	Total Receipts	25,674	Total Receipts	40,885	Total Receipts	41,044	150,515
Resources Available:	76,339	Resources Available:	3,545	Resources Available:	403,329	Resources Available:	110,130	Resources Available:	61,694	655,037
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Equipment	37,066	None		None		Contractual Services	58,417	Capital Outlay	36,477	
						Commodities	7,454			
Total Expenditures	37,066	Total Expenditures	0	Total Expenditures	0	Total Expenditures	65,871	Total Expenditures	36,477	139,414
Cash Balance Dec 31	39,273	Cash Balance Dec 31	3,545	Cash Balance Dec 31	403,329	Cash Balance Dec 31	44,259	Cash Balance Dec 31	25,217	**515,623** **
										515,623 **

**Note: These two block figures should agree.

CPA Summary

City of Pratt

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Funds		**Water Bond Reserve**		**Federal and State Grant**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	583,463	Cash Balance Jan 1	5,477	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		588,940
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,080	Interest	61	Reimbursements	0					
Total Receipts	1,080	Total Receipts	61	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,141
Resources Available:	584,543	Resources Available:	5,538	Resources Available:	0	Resources Available:	0	Resources Available:	0	590,081
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	501,224			Capital Outlay	36,161					
Contractual Services	568									
Capital Outlays	79,992									
Transfter to GF	2,740									
Total Expenditures	584,524	Total Expenditures	0	Total Expenditures	36,161	Total Expenditures	0	Total Expenditures	0	620,685
Cash Balance Dec 31	19	Cash Balance Dec 31	5,538	Cash Balance Dec 31	-36,161	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**-30,604** **
				<u>See Tab B</u>		10-1116 applies 12-1663				**-30,604** **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Pratt

will meet on September 2, 2025 at 5:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 Year 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	6,193,251	47.864	8,073,588	47.872	9,778,897	2,610,470	47.872
Debt Service			2,186		8,006		
Library	220,077	3.997	231,486	3.998	241,409	218,012	3.998
Noxious Weeds	17,862	0.252	25,050	0.252	25,250	13,742	0.252
Tort Liability			100,000		306,057		
Fire Fighting Equipment	42,500	1.000	42,500	1.000	162,547	54,530	1.000
Special Highway	888,082		939,488		906,245		
Cemetery	35,625		63,850		75,128		
Convention and Tourism	367,611		443,555		800,268		
Special Police	782		40,000		295,911		
Police 911 Funds	118,093		120,000		126,708		
Employee Health Insurance					5,315		
Special Parks & Recreation			8,224		162,484		
Special Alcohol			15,000		114,575		
Water Debt Service					5,906		
Electric Debt Service					36,956		
Pool Project Fund	1,708,495		1,483,275		1,465,988		
Recreation					85,000		
Electric	10,554,272		14,621,891		17,234,281		
Sanitation	1,399,123		1,268,553		1,872,241		
Wastewater	1,045,401		1,169,833		1,255,988		
Water	1,312,727		1,514,892		2,143,893		
Non-Budgeted Funds-A	1,047,233						
Non-Budgeted Funds-B	139,414						
Non-Budgeted Funds-C	620,685						
Totals	25,711,233	53.113	30,163,371	53.122	37,109,053	2,896,754	53.122
						*Revenue Neutral Rate***	*50.385*
Less: Transfers	3,352,971		4,391,851		5,971,471		
Net Expenditure	22,358,262		25,771,520		31,137,582		
Total Tax Levied	2,565,241		2,747,362		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	48,300,020		51,717,889		54,530,201		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,500,000	4,145,000	2,805,000
Revenue Bonds	0	0	0
Other	3,159,649	4,953,812	4,447,843
Lease Purchase Principal	406,950	329,028	393,208
Total	9,066,599	9,427,840	7,646,051

*Tax rates are expressed in mills

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

Regina Goff

City Official Title: City Manager

Published in
The Tri-County Tribune
Jul 31, 2025

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Debt Service			2,186		8,006		
Library	220,077	3.997	231,486	3.998	241,409	218,012	3.998
Noxious Weeds	17,862	0.252	25,050	0.252	25,350	13,742	0.252
Tort Liability			100,000		306,057		
Fire Fighting Equipment	42,500	1.000	42,500	1.000	162,547	54,530	1.000
Special Highway	885,082		939,488		906,245		
Cemetery	35,625		63,850		75,128		
Convention and Tourism	367,611		443,555		800,268		
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Police 911 Funds	118,093		120,000		126,708		
Employee Health Insurance					5,315		
Special Parks & Recreation			8,224		162,484		
Special Alcohol			15,000		114,575		
Water Debt Service					5,906		
Electric Debt Service					36,956		
Pool Project Fund	1,708,495		1,483,275		1,465,988		
Recreation					85,000		
Electric	10,554,272		14,621,891		17,234,281		
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Wastewater	1,045,401		1,169,833		1,255,988		
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Non-Budgeted Funds-A	1,047,233						
Non-Budgeted Funds-B	139,414						
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Totals	25,711,233	53.113	30,163,371	53.122	37,109,053	2,896,754	53.122
						*Revenue Neutral Rate***	*50.385*
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Net Expenditure	22,358,262		25,771,520		31,137,582		
Total Tax Levied	2,565,241		2,747,362		xxxxxxxxxxxxxxxxx		
Assessed Valuation	48,300,020		51,717,889		54,530,201		

Outstanding Indebtedness, January 1,	2023	2024	2025
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Revenue Bonds	0	0	0
Other	3,159,649	4,953,812	4,447,843
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Regina Goff
City Official Title: City Manager

3690140

TRI-COUNTY TRIBUNE
PRATT, KIOWA & STAFFORD COUNTIES

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Tri-County Tribune - KS (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

Publication Dates:
- Jul 31, 2025

Notice ID: 2G04NHV4OYLuzMgHqLip
Notice Name: City of Pratt RNR
Publication Fee: $129.38

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/01/2025

Notary Public

Notarized remotely online using communication technology via Proof.

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

TRI-COUNTY TRIBUNE

See Proof on Next Page

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State of Florida, County of Orange, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Tri-County Tribune - KS (formerly Pratt Tribune) is a publication that is a "legal newspaper" as that phrase is defined for the Cities and Counties of Kiowa, Pratt, and Stafford, in the State of Kansas. This affidavit is page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates.

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Anjana Bhadoriya

Agent

VERIFICATION

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County of Orange

Signed or attested before me on this: 08/01/2025

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

Notary Public

Notarized remotely online using communication technology via Proof.

Published in
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Jul 31, 2025

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2026

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						*Revenue Neutral Rate***	*50.385*
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Total Tax Levied	2,565,241		2,747,352		xxxxxxxxxxxxxxxxxx		
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Outstanding Indebtedness, January 1,	2023	2024	2025
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*Tax rates are expressed in mills

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

Regina Goff
City Official Title: City Manager

3690140

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF PRATT, KS, HEREBY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 53.122. The date of our hearing is September 2, 2025 at 5:00 PM and will be held at City Hall 619S. Main St. address in Pratt, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).

_____ 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, 20___.

WITNESS my hand and official seal on July 10, 2025.

(Seal)

Clerk or Officer of Governing Body

RnR

General	45.404
Lib.	3.792
Rec	.240
Fire	.949

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

City of Pratt

will meet on September 2, 2025 at 5:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 Year 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	6,193,251	47.864	8,073,588	47.872	9,778,897	2,610,470	47.872
Debt Service			2,186		8,006		
Library	220,077	3.997	231,486	3.998	241,409	218,012	3.998
Noxious Weeds	17,862	0.252	25,050	0.252	25,250	13,742	0.252
Tort Liability			100,000		306,057		
Fire Fighting Equipment	42,500	1.000	42,500	1.000	162,547	54,530	1.000
Special Highway	888,082		939,488		906,245		
Cemetery	35,625		63,850		75,128		
Convention and Tourism	367,611		443,555		800,268		
Special Police	782		40,000		295,911		
Police 911 Funds	118,093		120,000		126,708		
Employee Health Insurance					5,315		
Special Parks & Recreation			8,224		162,484		
Special Alcohol			15,000		114,575		
Water Debt Service					5,906		
Electric Debt Service					36,956		
Pool Project Fund	1,708,495		1,483,275		1,465,988		
Recreation					85,000		
Electric	10,554,272		14,621,891		17,234,281		
Sanitation	1,399,123		1,368,553		1,872,241		
Wastewater	1,045,401		1,169,833		1,255,988		
Water	1,312,727		1,514,892		2,143,893		
Non-Budgeted Funds-A	1,047,233						
Non-Budgeted Funds-B	139,414						
Non-Budgeted Funds-C	620,685						
Totals	25,711,233	53.113	30,163,371	53.122	37,109,053	2,896,754	53.122
						*Revenue Neutral Rate***	*50.385*
Less: Transfers	3,352,971		4,391,851		5,971,471		
Net Expenditure	22,358,262		25,771,520		31,137,582		
Total Tax Levied	2,565,241		2,747,362		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	48,300,020		51,717,889		54,530,201		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	5,500,000	4,145,000	2,805,000
Revenue Bonds	0	0	0
Other	3,159,649	4,953,812	4,447,843
Lease Purchase Principal	406,950	329,028	393,208
Total	9,066,599	9,427,840	7,646,051

*Tax rates are expressed in mills

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

Regina Goff

City Official Title: City Manager

Published in
The Tri-County Tribune
Jul 31, 2025

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2026

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City of Pratt
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Revenue Bonds	0		0		0		
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*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Regina Goff
City Official Title: City Manager

3690140

Resolution No. 090225

A RESOLUTION OF THE CITY OF PRATT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Pratt was calculated as 50.385 mills by the Pratt County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Pratt, 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 Pratt, Kansas;

The City of Pratt, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 50.385 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 2nd day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Resolution No. 090225

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ADOPTED this 2nd day of September 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on _September 2, 2025_

Resolution No. 090225

Governing Body Member	Yes	No	No Vote
MAYOR KYLE FARMER	X		
COMMISSIONER MONTE HOSTETLER	X		
COMMISSIONER DOUG MEYER	X		
COMMISSIONER JEANETTE SIEMENS	X		
COMMISSIONER GARY SCHMIDT	X		
TOTAL	5		

Certified:

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on _September 2, 2025_

Resolution No. 090225

Governing Body Member	Yes	No	No Vote
MAYOR KYLE FARMER	X		
COMMISSIONER MONTE HOSTETLER	X		
COMMISSIONER DOUG MEYER	X		
COMMISSIONER JEANETTE SIEMENS	X		
COMMISSIONER GARY SCHMIDT	X		
TOTAL	5		

Certified