CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	7,385,291	3,718,878	20.497
Debt Service	10-113	7	8,561		
Road & Bridge	68-5,101	8	5,118,946	3,483,432	19.199
County Appraiser Cost	19-101	9	349,173	270,898	1.493
Election	19-3435a	9	228,037	145,688	.803
Employee Benefits	19-101	10	3,987,001	3,025,890	16.678
Health	65-204	10	817,236	219,659	1.211
Ambulance	65-6113	11	1,399,502	604,131	3.330
Noxious Weed	2-1318	11	265,136	204,684	1.128
Capital Improvement	19-120	12	7,823,158		
Lake	19-1946	12	74,149	30,039	.166
Senior Services		13	365,092	239,464	1.32
Special Parks & Recreation		14	12,502		
Solid Waste		14	1,503,537		
Freedom Claims Reserve		15	387,291		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxxxx	29,724,612	11,942,763	65.825
Budget Hearing Notice		19			
Budget Hearing Notice 2					
Combined Rate and Budget Hearing					
Combined Rate and Budget Hearing 2					
RNR Hearing Notice					
Neighborhood Revitalization		20			

County Clerk's Use Only
181,430,830
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	66.190
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: 11/14/ 2025
Cesha Haffa
County Clerk

Governing Body

COUNTY CLERK SEAL PRATT COUNTY, KANSAS

No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,364,978	156,714	2,492	6,236	13,345	484
Debt Service	112,519	5,240	83	209	446	16
Road & Bridge	3,610,459	168,146	2,674	6,691	14,319	519
County Appraiser Cost	280,747	13,075	208	520	1,113	40
Election	150,923	7,029	112	280	599	22
Employee Benefits	3,136,166	146,058	2,323	5,812	12,438	450
Health	179,631	8,366	133	333	712	26
Ambulance	626,173	29,162	464	1,160	2,483	90
Noxious Weed	212,022	9,874	157	393	841	30
Capital Improvement						
Lake	31,041	1,446	23	58	123	4
Senior Services	236,236	11,002	175	438	937	34
TOTAL	11,940,895	556,112	8,844	22,130	47,356	1,715

County Treas Motor Vehicle Estimate 556,112

County Treas Recreational Vehicle Estimate 8,844

County Treas 16/20M Vehicle Estimate 22,130

County Treas Commercial Vehicle Tax Estimate 47,356

County Treas Watercraft Tax Estimate 1,715

Motor Vehicle Factor 0.04657

Recreational Vehicle Factor 0.00074

16/20M Vehicle Factor 0.00185

Commercial Vehicle Factor 0.00397

Watercraft Factor 0.00014

No assurance is provided.

Pratt County

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
Ambulance Fund	Special Equipment Reserve	-	25,000	25,000	KSA 19-119
Election Fund	Special Equipment Reserve	25,000	-	-	KSA 19-119
Health Fund	Special Equipment Reserve	80,000	-	-	KSA 19-119
Solid Waste Fund	Special Equipment Reserve	-	187,529	-	KSA 19-119
Noxious Weed Fund	Special Equipment Reserve	25,000	25,000	23,108	KSA 19-119
Employee Benefit Fund	Freedom Claims Reserve	-	225,920	387,291	KSA 12-16,102
GF - County Commissioners	Special Equipment Reserve	-	-	-	KSA 19-119
GF - County Clerk	Special Equipment Reserve	-	-	-	KSA 19-119
GF - County Treasurer	Special Equipment Reserve	-	-	-	KSA 19-119
GF - County Attorney	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Register of Deeds	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Sheriff	Special Equipment Reserve	-	-	-	KSA 19-119
GF - District Court	Special Equipment Reserve	-	-	12,000	KSA 19-119
GF - Courthouse	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Emergency Preparedness	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Computer Services	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Planning & Zoning	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Recycle Center	Special Equipment Reserve	-	-	-	KSA 19-119
GF - County Fire Rescue	Special Equipment Reserve	-	-	-	KSA 19-119
GF - Communications	Special Equipment Reserve	-	-	-	KSA 19-119
Road & Bridge	Special Road Machinery	-	-	-	KSA 19-119
County Appriaser Cost	Special Equipment Reserve	-	-	-	KSA 19-119
Lake	Special Equipment Reserve	-	-	-	KSA 19-119
Senior Services	Special Equipment Reserve	-	-	-	KSA 19-119
	Total	130000	463449	447399	
	Adjustments*				
	Adjusted Totals	130000	463449	447399	

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

No assurance is provided.

Pratt County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	2011	2025	2.00-3.25%	1,415,000	130,000	9/1	9/1	4,225	130,000	0	0
Total G.O. Bonds					**130,000**			**4,225**	**130,000**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Series 2021	2005	2027	1.36%	3,370,000	1,475,000	11/1	11/1	18,428	485,000	11,798	490,000
Total Other					**1,475,000**			**18,428**	**485,000**	**11,798**	**490,000**
Total Indebtedness					**1,605,000**			**22,653**	**615,000**	**11,798**	**490,000**

No assurance is provided.

Pratt County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							

Pratt County 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	1,704,036	2,470,727	1,601,967
Receipts:			
Ad Valorem Tax	3,719,388	3,364,978	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,088	0	0
Motor Vehicle Tax	226,292	173,343	156,714
Recreational Vehicle Tax	3,912	2,935	2,492
16/20M Vehicle Tax	0	1,247	6,236
Commercial Vehicle Tax	0	14,373	13,345
Watercraft Tax	0	611	484
Gross Earnings (Intangible) Tax	0	0	0
Other Taxes	15,084	127	127
Penalties and Interest Tax	76,518	75,000	75,000
Hotel Guest Tax	24,080	20,000	20,000
Permit and Admin Fees	19,058	0	0
County Sales Tax - Transfer In	1,120,631	1,000,000	1,000,000
Officer Fees	110,613	90,000	90,000
Clerk and General Fees	132,663	150,000	150,000
Prisoner Care	20,354	40,000	40,000
Reimbursed Expenses	528,981	335,000	335,000
Local Alcohol Tax	0	2,400	4,328
Reimbursement	504,381	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	239,917	250,000	250,000
Neighborhood Revitalization Rebate	0	(80,073)	-90,707
Miscellaneous	0	11,427	11,427
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,742,960**	**5,451,368**	**2,064,446**
Resources Available:	**8,446,996**	**7,922,095**	**3,666,413**

Pratt County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	8,446,996	7,922,095	3,666,413
Expenditures:			
County Commissioners	274,156	521,372	606,092
County Clerk	162,116	221,325	227,155
County Treasurer	192,151	214,877	220,843
County Attorney	236,220	272,894	279,379
Register of Deeds	87,504	122,690	126,161
Sheriff	2,109,802	2,200,720	2,263,238
District Court	102,869	140,785	143,000
Courthouse	162,591	255,250	255,250
Emergency Preparedness	146,589	192,210	203,143
Computer Services	266,220	187,839	190,474
Public Defender	79,179	84,817	87,362
Planning & Zoning	17,022	29,578	30,072
Recycling Center	109,962	170,835	174,646
County Fire Rescue	103,817	175,607	177,577
Communications	0	62,936	64,753
Appropriations	1,789,447	1,315,084	1,475,084
Subtotal	5,839,645	6,168,819	6,524,229
Insurance	136,624	151,309	152,340
Cash Reserve (2026 column)			708,722
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,976,269**	**6,320,128**	**7,385,291**
Unencumbered Cash Balance Dec 31	2,470,727	1,601,967	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,821,222	7,007,842	7,385,291
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,385,291
		Tax Required	3,718,878
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,718,878

No assurance is provided.

Pratt County 2026

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Salaries	117,153	136,372	140,463
Contractual	87,417	268,539	334,539
Insurance	2,253	9,433	22,982
Commodities	35	1,000	1,000
County Counselor	55,718	90,000	90,000
Community Service	10,770	14,000	14,000
Community Service - Insurance	810	2,028	3,108
Transfer to Special Equipment	0	0	0
Total	274,156	521,372	606,092
County Clerk			
Salaries	140,243	194,325	200,155
Contractual	13,834	15,000	15,000
Commodities	8,039	12,000	12,000
Transfer to Special Equipment	0	0	0
Total	162,116	221,325	227,155
County Treasurer			
Salaries	180,653	198,877	204,843
Contractual	5,195	9,000	9,000
Commodities	6,303	7,000	7,000
Transfer to Special Equipment	0	0	0
Total	192,151	214,877	220,843
County Attorney			
Salaries	201,819	216,150	222,635
Contractual	22,551	46,000	46,000
Commodities	11,850	10,744	10,744
Transfer to Special Equipment	0	0	0
Total	236,220	272,894	279,379
Register of Deeds			
Salaries	79,458	115,690	119,161
Contractual	3,368	3,000	3,000
Commodities	4,678	4,000	4,000
Transfer to Special Equipment	0	0	0
Total	87,504	122,690	126,161
Sheriff			
Salaries	1,166,538	1,230,220	1,267,127
Contractual	687,510	625,889	635,889
Insurance	42,888	60,611	76,222
Commodities	212,866	284,000	284,000
Transfer to Special Equipment	0	0	0
Total	2,109,802	2,200,720	2,263,238
District Court			
Contractual	96,416	124,785	113,000
Commodities	6,453	16,000	18,000
Transfer to Special Equipment	0	0	12,000
Total	102,869	140,785	143,000
Courthouse			
Contractual	131,927	201,037	144,712
Insurance	23,752	29,213	85,538
Commodities	6,912	25,000	25,000
Transfer to Special Equipment	0	0	0
Total	162,591	255,250	255,250
Total - Page 6b	**3,327,409**	**3,949,913**	**4,121,118**

Pratt County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Emergency Preparedness			
Salaries	78,890	95,518	98,384
Contractual	55,066	73,304	73,304
Insurance	6,620	6,988	15,055
Commodities	6,013	16,400	16,400
Transfer to Special Equipment	0	0	0
Total	146,589	192,210	203,143
Computer Services			
Salaries	134,194	87,839	90,474
Contractual	99,643	100,000	100,000
Commodities	32,383	0	0
Transfer to Special Equipment	0	0	0
Total	266,220	187,839	190,474
Public Defender			
Salaries	79,179	84,817	87,362
Total	79,179	84,817	87,362
Planning & Zoning			
Salaries	15,266	16,478	16,972
Contractual	1,756	12,600	12,600
Commodities	0	500	500
Transfer to Special Equipment	0	0	0
Total	17,022	29,578	30,072
Recycling Center			
Salaries	54,281	97,335	100,255
Contractual	54,883	72,401	72,401
Insurance	798	1,099	1,990
Transfer to Special Equipment	0	0	0
Total	109,962	170,835	174,646
County Fire Rescue			
Salaries	42,524	65,674	67,644
Contractual	56,088	92,571	92,571
Insurance	1,002	7,612	7,612
Commodities	4,203	9,750	9,750
Transfer to Special Equipment	0	0	0
Total	103,817	175,607	177,577
Communications			
Salaries	0	60,550	62,367
Commodities	0	2,386	2,386
Transfer to Special Equipment	0	0	0
Total	0	62,936	64,753
Total - Page 6c	**722,789**	**903,822**	**928,027**

Pratt County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appropriations			
County Extension Council	224,766	224,766	**224,766**
Economic Development	30,000	30,000	30,000
Fair Board	5,000	5,000	5,000
County Hospital Board	325,000	325,000	325,000
Library Board	140,000	140,000	140,000
Mental Health	131,250	131,250	131,250
Mentally Disabled - Arrowhead	90,600	90,600	90,600
RSVP Salaries/Senior Citizens	425,220	0	0
Special Alcohol - DCCA	55,368	55,368	55,368
Soil Conservation	25,000	25,000	25,000
Fair Building Hwy 54	1,635	1,500	1,500
ROZ Payment	0	5,000	5,000
B-29 Memorial	5,000	5,000	5,000
Hope for Life	0	6,000	6,000
Blythe Center	15,000	15,000	15,000
Agape Health Clinic	0	6,000	6,000
Coroner	14,982	15,000	15,000
Historical Society	45,000	45,000	45,000
Fair Premiums	5,000	5,000	5,000
Teen Center	3,600	3,600	3,600
Humane Society	15,000	15,000	15,000
Family Crisis Center	5,000	5,000	5,000
Circles of Hope	12,000	6,000	6,000
Vernon Filley Art Museum	5,000	5,000	5,000
Driver's License Fees	0	75,000	75,000
Energy Pilot Project	0	10,000	10,000
Court Warrant Fees	0	13,500	13,500
Dispatch	0	0	160,000
Other	210,026	51,500	51,500
Total	1,789,447	1,315,084	1,475,084
Total - Page 6d	**1,789,447**	**1,315,084**	**1,475,084**

Page 6d

Total - Page 6b	3,327,409	3,949,913	4,121,118
Total - Page 6c	722,789	903,822	928,027
Total - Page 6d	1,789,447	1,315,084	1,475,084
Total Detail Expenditures**	**5,839,645**	**6,168,819**	**6,524,229**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Pratt County

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	17,061	20,565	2,567
Receipts:			
Ad Valorem Tax	123,515	112,519	xxxxxxxxxxxxxxxxxx
Delinquent Tax	56	0	0
Motor Vehicle Tax	8,058	5,751	5,240
Recreational Vehicle Tax	0	97	83
16/20M Vehicle Tax	0	41	209
Commercial Vehicle Tax	0	477	446
Watercraft Tax	0	20	16
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	(2,678)	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**131,629**	**116,227**	**5,994**
Resources Available:	**148,690**	**136,792**	**8,561**
Expenditures:			
Bond Principal	120,000	130,000	0
Bond Interest	8,125	4,225	0
Cash Reserve (2026 column)			8,561
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**128,125**	**134,225**	**8,561**
Unencumbered Cash Balance Dec 31	20,565	2,567	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	148,653	136,547	8,561
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,561
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	272,846	690,993	586,547
Receipts:			
Ad Valorem Tax	3,356,571	3,610,459	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,230	0	0
Motor Vehicle Tax	171,531	156,805	168,146
Recreational Vehicle Tax	0	2,655	2,674
16/20M Vehicle Tax	0	1,128	6,691
Commercial Vehicle Tax	0	13,002	14,319
Watercraft Tax	0	553	519
Special City & County Highway	557,622	541,582	541,582
County Sales Tax	499,865	400,000	400,000
Other Taxes	2,966	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	(85,915)	-84,964
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,589,785**	**4,640,269**	**1,048,967**
Resources Available:	**4,862,631**	**5,331,262**	**1,635,514**

Pratt County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,862,631	5,331,262	1,635,514
Expenditures from detail page:			
Salaries	1,405,807	1,789,715	1,843,406
Commodities	477,595	540,000	540,000
Contractual	782,761	737,036	737,036
Insurance	62,324	77,964	85,649
Asphalt	961,020	900,000	900,000
Bridge Construction	28,788	0	0
Fuel	453,343	670,000	670,000
Culvert and Bridges	0	30,000	30,000
Transfer to Special Road Machinery	0	0	0
Cash Reserve (2026 column)			312,855
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,171,638**	**4,744,715**	**5,118,946**
Unencumbered Cash Balance Dec 31	690,993	586,547	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,669,723	4,792,285	5,118,946
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,118,946
		Tax Required	3,483,432
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,483,432

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Appraiser Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	130,273	107,970	66,405
Receipts:			
Ad Valorem Tax	217,981	280,747	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	109	0	0
Motor Vehicle Tax	12,643	10,143	13,075
Recreational Vehicle Tax	0	172	208
16/20 M Vehicle Tax	0	73	520
Commercial Vehicle Tax	0	841	1,113
Watercraft Tax	0	36	40
Fees	6,160	3,521	3,521
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	(6,681)	-6,607
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**236,893**	**288,852**	**11,870**
Resources Available:	**367,166**	**396,822**	**78,275**
Expenditures:			
Salaries	193,580	261,992	269,852
Commodities	11,660	21,500	21,500
Contractual	53,956	46,925	46,925
Transfer to Special Equipment	0	0	0
Cash Reserve (2026 column)			10,896
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**259,196**	**330,417**	**349,173**
Unencumbered Cash Balance Dec 31	107,970	66,405	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	322,786	335,116	349,173
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	349,173
		Tax Required	270,898
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	270,898

Adopted Budget **Election**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	95,176	92,365	77,860
Receipts:			
Ad Valorem Tax	94,628	150,923	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	33	0	0
Motor Vehicle Tax	3,120	4,451	7,029
Recreational Vehicle Tax	0	75	112
16/20 M Vehicle Tax	0	32	280
Commercial Vehicle Tax	0	369	599
Watercraft Tax	0	16	22
Fees	3,506	0	0
Neighborhood Revitalization Rebate	0	(3,591)	-3,553
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**101,287**	**152,275**	**4,489**
Resources Available:	**196,463**	**244,640**	**82,349**
Expenditures:			
Salaries	18,649	26,780	54,583
Commodities	8,022	15,000	15,000
Contractual	52,427	125,000	125,000
Transfer to Special Equipment Reserve Fund	25,000	0	0
Cash Reserve (2026 column)			33,454
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**104,098**	**166,780**	**228,037**
Unencumbered Cash Balance Dec 31	92,365	77,860	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	189,002	171,643	228,037
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	228,037
		Tax Required	145,688
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	145,688

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	603,254	697,044	455,835
Receipts:			
Ad Valorem Tax	3,083,023	3,136,166	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,139	0	0
Motor Vehicle Tax	168,578	143,691	146,058
Recreational Vehicle Tax	0	2,433	2,323
16/20 M Vehicle Tax	0	1,033	5,812
Commercial Vehicle Tax	0	11,915	12,438
Watercraft Tax	0	507	450
Employee Contributions	366,244	400,000	412,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-74,629	-73,805
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,618,984**	**3,621,116**	**505,276**
Resources Available:	**4,222,238**	**4,318,160**	**961,111**
Expenditures:			
Payments to KPERS	584,952	566,500	618,595
Payments to FICA	446,990	463,500	477,405
Payments to Workers' Compensation	104,241	115,000	115,000
Health Insurance	2,384,124	2,466,405	2,305,034
Other Benefits	4,887	25,000	25,000
Transfer to Freedom Claims Reserve Fund	0	225,920	387,291
Cash Reserve (2026 column)			58,676
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,525,194**	**3,862,325**	**3,987,001**
Unencumbered Cash Balance Dec 31	697,044	455,835	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,148,770	4,167,666	3,987,001
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,987,001
		Tax Required	3,025,890
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,025,890

Adopted Budget

Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	469,474	363,247	143,365
Receipts:			
Ad Valorem Tax	139,420	179,631	xxxxxxxxxxxxxxxxx
Delinquent Tax	91	0	0
Motor Vehicle Tax	8,057	6,461	8,366
Recreational Vehicle Tax	0	109	133
16/20 M Vehicle Tax	0	46	333
Commercial Vehicle Tax	0	536	712
Watercraft Tax	0	23	26
Fees	493,166	393,507	450,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	(4,275)	-5,358
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**640,734**	**576,038**	**454,212**
Resources Available:	**1,110,208**	**939,285**	**597,577**
Expenditures:			
Salaries	279,396	374,920	386,168
Commodities	282,151	250,000	250,000
Contractual	95,632	167,425	167,425
Insurance	9,782	3,575	6,807
Transfer to Special Equipment Reserve Fund	80,000	0	0
Cash Reserve (2026 column)			6,836
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**746,961**	**795,920**	**817,236**
Unencumbered Cash Balance Dec 31	363,247	143,365	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	828,416	800,541	817,236
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	817,236
		Tax Required	219,659
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	219,659

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,369	235,683	204,686
Receipts:			
Ad Valorem Tax	615,416	626,173	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	198	0	0
Motor Vehicle Tax	28,713	28,788	29,162
Recreational Vehicle Tax	0	487	464
16/20 M Vehicle Tax	0	207	1,160
Commercial Vehicle Tax	0	2,387	2,483
Watercraft Tax	0	102	90
Charges for Services	591,939	572,061	572,061
Neighborhood Revitalization Rebate	0	(14,912)	-14,735
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,236,266**	**1,215,293**	**590,685**
Resources Available:	**1,345,635**	**1,450,976**	**795,371**
Expenditures:			
Salaries	944,968	998,896	1,028,863
Commodities	47,398	100,000	100,000
Contractual	96,107	95,447	95,447
Insurance	21,479	26,947	47,249
Transfer for Special Equipment Reserve Fund	0	25,000	25,001
Cash Reserve (2026 column)			102,942
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,109,952**	**1,246,290**	**1,399,502**
Unencumbered Cash Balance Dec 31	235,683	204,686	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,217,195	1,324,662	1,399,502
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,399,502
		Tax Required	604,131
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	604,131

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,996	28,890	23,861
Receipts:			
Ad Valorem Tax	139,363	212,022	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	66	0	0
Motor Vehicle Tax	8,090	6,488	9,874
Recreational Vehicle Tax	0	110	157
16/20 M Vehicle Tax	0	47	393
Commercial Vehicle Tax	0	538	841
Watercraft Tax	0	23	30
Chemical Sales	13,434	30,000	20,000
Reimbursements	0	10,000	7,000
LEPP Permits	2,233	3,000	2,500
Sale of Equipment	26,650	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	(5,045)	-4,992
Miscellaneous	739	788	788
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**190,575**	**257,971**	**36,591**
Resources Available:	**230,571**	**286,861**	**60,452**
Expenditures:			
Salaries	99,544	103,000	106,090
Commodities	30,729	65,000	65,000
Contractual	41,556	63,078	63,078
Insurance	4,852	6,922	7,860
Transfer to Special Equipment Reserve Fund	25,000	25,000	23,108
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**201,681**	**263,000**	**265,136**
Unencumbered Cash Balance Dec 31	28,890	23,861	xxxxxxxxxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	250,827	267,809	265,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	265,136
		Tax Required	204,684
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	204,684

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,877,841	4,826,586	6,023,158
Receipts:			
Ad Valorem Tax	57	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	53	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Windfarm Receipts	1,500,000	1,500,000	1,500,000
Solar Farm	0	200,000	300,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**1,500,110**	**1,700,000**	**1,800,000**
Resources Available:	**5,377,951**	**6,526,586**	**7,823,158**
Expenditures:			
Capital Improvement Projects	46,409	0	1,600,000
Debt Service - Interest - PBC Rev Bonds	24,956	18,428	11,798
Debt Service - Princ - PBC Rev Bonds	480,000	485,000	490,000
Sand Pit	0	0	370,000
Cash Reserve (2026 column)			5,351,360
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**551,365**	**503,428**	**7,823,158**
Unencumbered Cash Balance Dec 31	4,826,586	6,023,158	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,716,583	4,772,885	7,823,158
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,823,158
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Lake**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,309	40,919	23,189
Receipts:			
Ad Valorem Tax	30,035	31,041	xxxxxxxxxxxxxxxxx
Delinquent Tax	23	0	0
Motor Vehicle Tax	1,743	1,392	1,446
Recreational Vehicle Tax	0	24	23
16/20 M Vehicle Tax	0	10	58
Commercial Vehicle Tax	0	115	123
Watercraft Tax	0	5	4
Fees	17,672	20,000	20,000
Neighborhood Revitalization Rebate		0	-733
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**49,473**	**52,587**	**20,921**
Resources Available:	**139,782**	**93,506**	**44,110**
Expenditures:			
Salaries	31,723	45,457	46,821
Commodities	1,562	5,000	5,000
Contractual	63,152	16,764	16,904
Insurance	2,426	3,096	5,424
Transfer to Special Equipment	0	0	0
Cash Reserve (2026 column)			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**98,863**	**70,317**	**74,149**
Unencumbered Cash Balance Dec 31	40,919	23,189	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	130,540	124,597	74,149
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,149
		Tax Required	30,039
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	30,039

No assurance is provided.

Pratt County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Senior Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026	
Unencumbered Cash Balance Jan 1	0	0	6,485	
Receipts:				
Ad Valorem Tax	0	236,236	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
Delinquent Tax	0	0	0	
Motor Vehicle Tax	0	0	11,002	
Recreational Vehicle Tax	0	0	175	
16/20 M Vehicle Tax	0	0	438	
Commercial Vehicle Tax	0	0	937	
Watercraft Tax	0	0	34	
SVP - Meal Reimbursement	0	6,500	6,225	
General Public Transportation	0	119,396	106,173	
Interest on Idle Funds				
Neighborhood Revitalization Rebate		(5,622)	-5,841	
Miscellaneous				
Does miscellaneous exceed 10% of Total Rece				
Total Receipts	**0**	**356,510**	**119,143**	
Resources Available:	**0**	**356,510**	**125,628**	
Expenditures:				
VSP				
Personell Services	0	156,432	161,125	
Contractual	0	6,000	6,000	
Commodities	0	3,400	3,400	
General Public Transportation				
Personell Services	0	91,338	94,078	
Contractual	0	7,187	7,187	
Insurance	0	21,663	25,138	
Commodities	0	37,870	37,870	
Senior Center	0	21,545	21,545	
Preston Senior Center	0	4,590	4,590	
Transfer to Special Equipment	0	0	0	
Cash Reserve (2026 column)			4,159	
Miscellaneous				
Does miscellaneous exceed 10% of Total Expe				
Total Expenditures	**0**	**350,025**	**365,092**	
Unencumbered Cash Balance Dec 31	0	6,485	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
2024/2025/2026 Budget Authority Amount:	0	356,510	365,092	
		Non-Appropriated Balance		
		Total Expenditure/Non-Appr Balance	365,092	
		Tax Required	239,464	
	Delinquent Comp Rate:	0.0%	0	
		Amount of 2025 Ad Valorem Tax	239,464	

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	0	
Receipts:				
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
Delinquent Tax				
Motor Vehicle Tax				
Recreational Vehicle Tax				
16/20 M Vehicle Tax				
Commercial Vehicle Tax				
Watercraft Tax				
Interest on Idle Funds				
Neighborhood Revitalization Rebate			0	
Miscellaneous				
Does miscellaneous exceed 10% of Total Rece				
Total Receipts	**0**	**0**	**0**	
Resources Available:	**0**	**0**	**0**	
Expenditures:				
Cash Reserve (2026 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expe				
Total Expenditures	**0**	**0**	**0**	
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxxxxx	
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	

No assurance is provided.

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	13,174	13,174	8,174
Receipts:			
State Liquor Tax	0	2,400	4,328
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**2,400**	**4,328**
Resources Available:	**13,174**	**15,574**	**12,502**
Expenditures:			
Parks & Recreation	0	7,400	7,400
Cash Reserve (2026 column)			5,102
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**7,400**	**12,502**
Unencumbered Cash Balance Dec 31	13,174	8,174	0
2024/2025/2026 Budget Authority Amount:	10,574	10,574	12,502

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,113,116	1,309,638	854,127
Receipts:			
Charges for Services	588,491	600,000	600,000
Interest on Idle Funds			
Miscellaneous	42,173	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**630,664**	**600,000**	**600,000**
Resources Available:	**1,743,780**	**1,909,638**	**1,454,127**
Expenditures:			
Salaries	237,769	205,867	212,043
Commodities	90,550	94,500	94,500
Contractual	97,316	532,486	532,486
Insurance	8,507	35,129	36,502
Transfer to Special Equipment Reserve Fund	0	187,529	0
Cash Reserve (2026 column)			628,006
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**434,142**	**1,055,511**	**1,503,537**
Unencumbered Cash Balance Dec 31	1,309,638	854,127	-49,410
2024/2025/2026 Budget Authority Amount:	1,177,497	1,474,984	1,503,537

See Tab E

No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Freedom Claims Reserve**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transfer from Employee Benefits	0	225,920	387,291
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**225,920**	**387,291**
Resources Available:	**0**	**225,920**	**387,291**
Expenditures:			
Employee Claims	0	225,920	387,291
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**225,920**	**387,291**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	387,291

See Tab C

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

No assurance is provided.

Pratt County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Equipment Reserve		(2) Fund Name: Register of Deeeds Tech.		(3) Fund Name: Treasurers Technology		(4) Fund Name: Clerk Technology		(5) Fund Name: Health Bio Terrorism		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,480,797	Cash Balance Jan 1	56,376	Cash Balance Jan 1	29,769	Cash Balance Jan 1	30,631	Cash Balance Jan 1	0	1,597,573
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc	27,477	Fees	13,183	Fees	3,296	Fees	3,296	None	0	
Transfers In	130,000									
Total Receipts	157,477	Total Receipts	13,183	Total Receipts	3,296	Total Receipts	3,296	Total Receipts	0	177,252
Resources Available:	1,638,274	Resources Available:	69,559	Resources Available:	33,065	Resources Available:	33,927	Resources Available:	0	1,774,825
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Special Equip	151,782	Contractual services	11,852	None	0	Contractual services	15,349	None	0	
Total Expenditures	151,782	Total Expenditures	11,852	Total Expenditures	0	Total Expenditures	15,349	Total Expenditures	0	178,983
Cash Balance Dec 31	1,486,492	Cash Balance Dec 31	57,707	Cash Balance Dec 31	33,065	Cash Balance Dec 31	18,578	Cash Balance Dec 31	0	**1,595,842** **
										1,595,842 **

**Note: These two block figures should agree.

No assurance is provided.

Pratt County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: American Rescue Plan		(2) Fund Name: OPIOID Money		(3) Fund Name: GCCA Attorney's HB-2282		(4) Fund Name: Treasurers Special Fees		(5) Fund Name: Attorney's NSF Check Trust		
Unencumbered Cash Balance Jan 1	801,062	Unencumbered Cash Balance Jan 1	24,655	Unencumbered Cash Balance Jan 1	69,903	Unencumbered Cash Balance Jan 1	348	Unencumbered Cash Balance Jan 1	11,960	Total 907,928
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None	0	Misc	28,272	Fees	24,771	Fees	68,135	Fees	20	
Total Receipts	0	Total Receipts	28,272	Total Receipts	24,771	Total Receipts	68,135	Total Receipts	20	121,198
Resources Available:	801,062	Resources Available:	52,927	Resources Available:	94,674	Resources Available:	68,483	Resources Available:	11,980	1,029,126
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	296,681	None	0	Contractual Services	629	Personnel Services	10,621	None	0	
Reimbursement	504,381			Other	2,180	Contractual Services	52,735			
Total Expenditures	801,062	Total Expenditures	0	Total Expenditures	2,809	Total Expenditures	63,356	Total Expenditures	0	867,227
Cash Balance Dec 31	0	Cash Balance Dec 31	52,927	Cash Balance Dec 31	91,865	Cash Balance Dec 31	5,127	Cash Balance Dec 31	11,980	**161,899** **
										161,899 **

**Note: These two block figures should agree.

No assurance is provided.

Pratt County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name: Community Corrections		(2) Fund Name: Landfill Closure Costs		(3) Fund Name: Special Road Machinery		(4) Fund Name: Road Projects		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	416,901	Unencumbered Cash Balance Jan 1	500,894	Unencumbered Cash Balance Jan 1	1,014,662	Unencumbered Cash Balance Jan 1	566,847	Unencumbered Cash Balance Jan 1		Total 2,499,304
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Misc Receipts	708,919	Fees	3,122	Cap Outlay Reimb	9,425	None	0			
		Contractual Reimb	4,618							
Total Receipts	708,919	Total Receipts	7,740	Total Receipts	9,425	Total Receipts	0	Total Receipts	0	726,084
Resources Available:	1,125,820	Resources Available:	508,634	Resources Available:	1,024,087	Resources Available:	566,847	Resources Available:	0	3,225,388
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Personal Services	611,238	None	0	None	0	None	0			
Commodities	4,665									
Contractual Services	122,281									
Total Expenditures	738,184	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	738,184
Cash Balance Dec 31	387,636	Cash Balance Dec 31	508,634	Cash Balance Dec 31	1,024,087	Cash Balance Dec 31	566,847	Cash Balance Dec 31	0	**2,487,204** **
										2,487,204 **

**Note: These two block figures should agree.

No assurance is provided.

Pratt County

NOTICE OF BUDGET HEARING

The governing body of
Pratt County
will meet on September 8th, 2025 at 1:00PM at County Commission Room 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 County Clerk's Office 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	5,976,269	18.833	6,320,128	17.994	7,385,291	3,718,878	20.612
Debt Service	128,125	0.625	134,225	0.602	8,561		
Road & Bridge	4,171,638	17.036	4,744,715	19.307	5,118,946	3,483,432	19.307
County Appraiser Cost	259,196	1.102	330,417	1.501	349,173	270,898	1.501
Election	104,098	0.484	166,780	0.807	228,037	145,688	0.807
Employee Benefits	3,525,194	15.612	3,862,325	16.771	3,987,001	3,025,890	16.771
Health	746,961	0.702	795,920	0.961	817,236	219,659	1.217
Ambulance	1,109,952	3.128	1,246,290	3.348	1,399,502	604,131	3.348
Noxious Weed	201,681	0.705	263,000	1.134	265,136	204,684	1.134
Capital Improvement	551,365		503,428		7,823,158		
Lake	98,863	0.152	70,317	0.166	74,149	30,039	0.166
Senior Services			350,025	1.263	365,092	239,464	1.327
Special Parks & Recreatio			7,400		12,502		
Solid Waste	434,142		1,055,511		1,503,537		
Freedom Claims Reserve			225,920		387,291		
Non-Budgeted Funds-A	178,983						
Non-Budgeted Funds-B	867,227						
Non-Budgeted Funds-C	738,184						
Totals	19,091,878	58.379	20,076,401	63.854	29,724,612	11,942,763	66.190
						Revenue Neutral Rate **	*66.190*
Less: Transfers	130,000		463,449		447,399		
Net Expenditure	18,961,878		19,612,952		29,277,213		
Total Tax Levied	11,752,447		11,940,895		xxxxxxxxxxxxxxxxx		
Assessed Valuation	201,325,242		187,000,842		180,418,610		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	365,000	250,000	130,000
Revenue Bonds	0	0	0
Other	2,430,000	1,955,000	1,475,000
Lease Pur. Princ.	0	0	0
Total	2,795,000	2,205,000	1,605,000

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

Cescha Hoffman
County Clerk

No assurance is provided.

Pratt County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	3,718,878	20.612	90,707
Debt Service	0		0
Road & Bridge	3,483,432	19.307	84,964
County Appraiser Cost	270,898	1.501	6,607
Election	145,688	0.807	3,553
Employee Benefits	3,025,890	16.771	73,805
Health	219,659	1.217	5,358
0			0
0			0
Ambulance	604,131	3.348	14,735
Noxious Weed	204,684	1.134	4,992
Capital Improvement	0		0
Lake	30,039	0.166	733
Senior Services	239,464	1.327	5,841
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	11,942,763	66.195	291,295

2025 July 1 Valuation: 180,418,610

Valuation Factor: 180,418.610

Neighborhood Revitalization Subj to Rebate: 4,400,594

Neighborhood Revitalization factor: 4,400.594

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF PRATT COUNTY HERE BY NOTIFIES THE PRATT COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

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

Our proposed mill levy rate is: ____.

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

The date of our hearing is: _____.

The time of our hearing is: _____.

The location of our hearing is: _____.

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

WITNESS my hand and official seal on 7-14, 2025.

(Seal)

Tom Jones

Clerk or Officer of Governing Body

COUNTY CLERK SEAL PRATT COUNTY, KANSAS

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 18, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
County
2026

Pratt County

NOTICE OF BUDGET HEARING

The governing body of
Pratt County
will meet on September 8th, 2025 at 1:00PM at County Commission Room 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 County Clerk's Office 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	5,976,269	18.833	6,320,128	17.994	7,385,291	3,718,878	20.612
Debt Service	128,125	0.625	134,225	0.602	8,561		
Road & Bridge	4,171,638	17.036	4,744,715	19.307	5,118,946	3,483,432	19.307
County Appraiser Cost	259,196	1.102	330,417	1.501	349,173	270,898	1.501
Election	104,098	0.484	166,780	0.807	228,037	145,688	0.807
Employee Benefits	3,525,194	15.612	3,862,325	16.771	3,987,001	3,025,890	16.771
Health	746,961	0.702	795,920	0.961	817,236	219,659	1.217
Ambulance	1,109,952	3.128	1,246,290	3.348	1,399,502	604,131	3.348
Noxious Weed	201,681	0.705	263,000	1.134	265,136	204,684	1.134
Capital Improvement	551,365		503,428		7,823,158		
Lake	98,863	0.152	70,317	0.166	74,149	30,039	0.166
Senior Services			350,025	1.263	365,092	239,464	1.327
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Cescha Hoffman
County Clerk

No assurance is provided.

Published in
The Tri-County Tribune
Aug 14, 21 and 28, 2025

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Pratt County
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Employee Benefits	3,525,194	15.612	3,862,325	16.771	3,987,001	3,025,890	16.771
Health	746,961	0.702	795,920	0.961	817,236	219,659	1.217
Ambulance	1,109,952	3.128	1,246,290	3.348	1,399,502	604,131	3.348
Noxious Weed	201,681	0.705	263,000	1.134	265,136	204,684	1.134
Capital Improvement	551,365		503,428		7,823,158		
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Cescha Hoffman
County Clerk

No assurance is provided.

3728330

Published in
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Aug 14, 21 and 28, 2025

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Cescha Hoffman
County Clerk

No assurance is provided.

Page No. 19

3728330

TRI-COUNTY TRIBUNE
PRATT, KIOWA & STAFFORD COUNTIES

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, 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:
- Aug 14, 2025
- Aug 21, 2025
- Aug 28, 2025

Notice ID: 56W6I0G9A3ipcFznfaur
Notice Name: Notice of Budget Hearing
Publication Fee: $434.70

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 09/01/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.