

Pratt Community College  
Board of Trustees Special Meeting Minutes  
Exceed Revenue Neutral Rate  
and  
Public Budget Hearing FY 2023-2024  
August 21, 2023, at 6:00 p.m.

- I. **Call to Order:** 6:05 p.m. Mike Koler, Chair call the Special Meeting to order
- II. **Pledge of Allegiance** was done by the Trustees

**Trustees Present:** Mike Koler, Chair, Michele Hamm, Vice Chair, Ed Barrett, Dean Fitzsimmons, Eric Scott Killough, and Stan Reimer.

**Administrative Present:** Dr. Michael Calvert, President, Kent Adams, VP of Finance and Operations, Lisa Perez Miller, VP of Student Services, Dr. Kwanna King, VP of Enrollment Management, Monette DePew, VP of Instruction, Tim Swartzendruber, Director of Athletics, Jerry Sanko, Chief Information Officer, Barry Fisher, Executive Foundation Director, Institutional Advancement, Alumni Relations and Donna Meier Pfeifer, President's Assistant and Clerk of the Board of Trustees.

III. **Action Items:**

- A. **Resolution 23-004 Exceed Revenue Neutral Rate** – *Dr. Michael Calvert / Kent Adams*  
Chair Koler asked for a motion to accept Resolution 23-004 Exceed Revenue Neutral Rate. The motion was made by Trustee Fitzsimmons to accept Resolution 23-004 to Exceed Revenue Neutral Rate. The motion was seconded by Trustee Barrett.

**Public Present:** Eric Nystrom, Joe Reynolds, and Mike Rempe

**Eric Nystrom**

- Pratt Property owner, business operator and concerned citizen of Pratt.
- Expressed concern as a citizen of Pratt County the decline in population now under 9000. The Pratt community is not growing. It is in a slow constant decline.
- taxing entities need to look at these numbers and how to reverse the costs. Fewer people paying the bills with this tax burden.
- Property tax has increased so he has had to increase his rental costs.
- Demographics - under age of 5 is 5.6%, under the age of 18 is less than 23.7% of the population. The labor force is due to the decline in population.

No comments from Joe Reynolds and Mike Rempe.

Roll call vote:

	<u>YES</u>	<u>NO</u>	<u>No Vote</u>
Mike Koler	X		
Michele Hamm	X		
Ed Barrett	X		
Dean Fitzsimmons	X		
Eric Scott Killough	X		
Stan Reimer	X		

With no further discussion the motion was carried unanimously.

**Resolution 23-004 Meeting Adjourned – Chair Koler**

Chair Koler asked for a motion to adjourn the hearing on Resolution 23-004 Exceed Revenue Neutral Rate. The motion was made by Trustee Barrett to adjourn the hearing on Resolution 23-004 Exceed Revenue Neutral Rate. The motion was seconded by VC Hamm. With no further discussion the motion was carried unanimously.

The document shown on page 3.

Resolution No. 23-0004

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

**WHEREAS**, the Revenue Neutral Rate for the Pratt Community College was calculated as 35.096 mills by the Pratt County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on August 21, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Pratt Community College shall levy a property tax rate exceeding the Revenue Neutral Rate of 35.096 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 21st day of August 2023 and **SIGNED** by the Governing Body.

*Stanley Reimer*  
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*Michelle A. Stamm*  
*Michael S. Keller*  
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Attested:  
*Donna Meier Pfeifer*  
Board Clerk

**B. Approve PCC Public Budget Hearing FY 2023-2024 –  
Dr. Michael Calvert / Kent Adams**

Chair Koler asked for a motion to approve the PCC Public Budget FY 2023-24. The motion was made by VC Hamm to approve the PCC Public Budget FY 2023-24. The motion was seconded by Trustee Fitzsimmons.

**Public Comment:**

Joe Reynolds – KBOR is not giving the community colleges the funding or support as they are to universities. Pressure needs to be put on KBOR to get community colleges the funding to function to provide a good education. Universities are very expensive.

**Roll Call Vote**

A Roll Call Vote of the Pratt Community College Board of Trustees To Levy a Property Tax Exceeding the Revenue Neutral Rate  
Hearing to Exceed Revenue Neutral Rate held on August 21, 2023  
Resolution No. 23-004

Governing Body Member	Yes	No	No Vote
Mike Koler, Board Chair	✓		
Michelle Hamm, Board Vice-Chair	✓		
Ed Barrett	✓		
Stan Reimer	✓		
Eric Scott Killough	✓		
Dean Fitzsimmons	✓		
<b>TOTAL</b>			

Certified:  
*Donna Meyer*  
Board Clerk

With no further discussion the motion was carried unanimously.

The document is shown on Page 5.

**NOTICE OF HEARING TO EXCEED THE REVENUE NEUTRAL RATE AND BUDGET HEARING  
2023-2024 BUDGET**

The governing body of Pratt Community College in Pratt County will meet on August 21, 2023 at 6:00 PM at Riney Student Center, Room 312 for the purpose of answering objections of taxpayers relating to the proposed use of all funds, and the amount of the revenue neutral rate, and to consider amendments. Detailed budget information is available at Office of VP of Finance and will be available at this hearing.

**BUDGET SUMMARY**

The Expenditures and the Amount of 2023 Tax to be Levied (as shown below) establish the maximum limits of the 2023-2024 budget. The "Est. Tax Rate" in the far right column, shown for comparative purposes, is subject to change depending on final assessed valuation.

	2021-2022		2022-2023		Proposed Budget 2022-2023		
	Actual Expend. & Transfers	Actual Tax Rate*	Actual Expend. & Transfers	Actual Tax Rate*	Budgeted Expend. & Transfers	Amount of 2022 Tax to be Levied	Est. Tax Rate*
Current Funds Unrestricted							
General Fund	8,458,289	37.691	8,025,971	36.490	12,532,483	7,747,867	38.500
Postsecondary Tech Ed	3,628,911		3,338,059		6,494,177	xxxxxxx	xxx
Adult Education	0		0		5,000	0	0.000
Adult Supp Education	0	xxx	0	xxx	20,000	xxxxxxx	xxx
Motorcycle Driver	0	xxx	0	xxx	0	xxxxxxx	xxx
Truck Driver Training	0	xxx	0	xxx	0	xxxxxxx	xxx
Auxiliary Enterprise	2,680,750	xxx	2,288,110	xxx	8,899,945	xxxxxxx	xxx
Plant Funds		xxx		xxx		xxxxxxx	xxx
Capital Outlay	372,567		326,801		2,350,000	0	0.000
Bond and Interest	379,456		589,950		571,780	0	0.000
Special Assessment	0		0		0	0	0.000
No Fund Warrants	0		0		0	0	0.000
Revenue Bonds	0	xxx	10,269	xxx	0	xxxxxxx	xxx
<b>Total All Funds</b>	<b>15,519,973</b>	<b>37.691</b>	<b>14,579,161</b>	<b>36.490</b>	<b>30,873,384</b>	<b>xxxxxxx</b>	<b>38.500</b>
					<i>Revenue Neutral Rate**</i>		<i>35.096</i>
Total Tax Levied	6,753,305		7,062,509		xxxxxxx	7,747,867	
Assessed Valuation	179,175,526		193,546,424		201,243,286		

**Outstanding Indebtedness, July 1**

	2022	2023	2024
G.O. Bonds			
Capital Outlay Bonds			
Revenue Bonds			
No-Fund Warrants			
Temporary Notes			
Lease Purchase Principal	5,195,028	5,228,096	4,706,808
<b>Total</b>	<b>5,195,028</b>	<b>5,228,096</b>	<b>4,706,808</b>

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

  
Kent Adams, Board Treasurer

**IV. Adjourn PCC Budget Hearing**

Chair Koler asked for a motion to adjourn the PCC Public Budget Hearing FY 2023-2024. The motion was made by Trustee Fitzsimmons to adjourn PCC Budget Hearing FY 2023-2024. The motion was seconded by VC Hamm. With no further discussion the motion was carried unanimously.