State of Kansas
City

2025

CERTIFICATE

To the Clerk of Franklin, State of Kansas
We, the undersigned, officers of
Pomona
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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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	1,586,659	66,839	9.119
Debt Service	10-113	8			
Library	12-1220	8	96,192	64,882	8.852
Fire Protection	CO7	9	10		
Employee Benefits	12-16, 102	9	179,376	58,686	8.006
Special Park	19-2801	10	23,524		
		10			
Special Highway		11	109,602		
Electric Fund		11	1,660,204		
Water Fund		12	352,063		
Sewer Fund		12	1,160,014		
Community Building Fund		13	5,207		
Sales Tax-Street Project		13	328,795		
Water Construction Fund		14	4,057		
Non-Budgeted Funds		15			
Totals		xxxxxx	5,505,703	190,407	25.977
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			7,330,277
RNR Hearing Notice		17			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	22.717
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Date Attested: October 24, 2024

_____
County Clerk

_____
_____
_____
_____
_____
_____
Governing Body

Pomona

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	50,524	6,524	144	40	24	143
Debt Service						
Library	54,060	6,981	153	42	25	69
Fire Protection						
Employee Benefits	61,654	7,962	175	48	29	0
Special Park	0	0	0	0	0	0
TOTAL	166,238	21,467	472	130	78	212

County Treas Motor Vehicle Estimate 21,467

County Treas Recreational Vehicle Estimate 472

County Treas 16/20M Vehicle Estimate 130

County Treas Commercial Vehicle Tax Estimate 78

County Treas Watercraft Tax Estimate 212

Motor Vehicle Factor 0.12913

Recreational Vehicle Factor 0.00284

16/20 Vehicle Factor 0.00078

Commercial Vehicle Factor 0.00047

Watercraft Factor 0.00128

Pomona

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Fund 1-Electric	Fund 3-General	197,874	-	-	K.S.A. 12-825d
Fund 3-General	und 19- Electric Cap. Imp	-	150,000	100,000	K.S.A. 12-1, 118
und 19- Electric Cap. Imp	Fund 1-Electric	-	150,000	100,000	K.S.A. 12-1, 118
	Totals	197,874	300,000	200,000	
	Adjustments*				
	Adjusted Totals	197,874	300,000	200,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Pomona

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Street Project: 0371052416789	5/24/2016	7/15/2026	1.65-2	715,000	150,000	Jan, July	Jan, July	2,138	77,138	1,463	76,463
Sewer Project: 0371122320133	12/23/2020	12/23/2060	1.75	2,985,000	2,825,710	Dec	Dec	49,585	54,831	48,491	55,926
Total G.O. Bonds					**2,975,710**			**51,723**	**131,969**	**49,954**	**132,389**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,975,710**			**51,723**	**131,969**	**49,954**	**132,389**

Pomona

2025

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 As Beginning of 2024	Payments Due 2024	Payments Due 2025
				Totals	0	0	0

***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: 2025

Library found in: Pomona
Franklin

As provided in KSA 75-2553 *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 2024	Proposed Year 2025
Ad Valorem Tax	$54,060	$64,882
Delinquent Tax	$1,000	$0
Motor Vehicle Tax	$6,750	$6,981
Recreational Vehicle Tax	$54	$153
16/20M Vehicle Tax	$160	$42
	$0	$0
TOTAL TAXES	$62,024	$72,058
Difference in Total Taxes:	$10,034	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$6,389,695	$7,318,267
Did Assessed Valuation Decrease?	No	
Levy Rate	8.461	8.866
Difference in Levy Rate:	0.405	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

State of Kansas
City

Pomona 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,185,360	1,173,932	849,345
Receipts:			
Ad Valorem Tax	39,502	50,524	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,284	3,000	3,000
Motor Vehicle Tax	5,654	6,000	6,524
Recreational Vehicle Tax	154	200	144
16/20M Vehicle Tax	41	90	40
Commercial Vehicle Tax	0	0	24
Watercraft Tax	62	100	143
Gross Earning (Intangible) Tax	0	0	0
Reimburse General	7,849	0	5,000
Insufficient Fund Check	30	0	0
Fines (General)	5,630	7,000	8,000
Interest (General)	33,769	190,000	200,000
Cemetery Lots	5,750	7,000	9,000
Open/Close Fees	3,900	0	0
Zoning/Bldg Permits	3,612	5,000	6,000
Zoning/Nuisance Violations Revenues	231	500	500
Dog tags	195	500	500
UTVs registration tags	390	1,080	1,500
Local Alcohol /Liquor	2,216	2,500	3,000
(County) Sales Tax (General)	113,671	115,000	150,000
(City) Sales Tax	110,879	115,000	150,000
Franchise Tax (General)	19,735	25,000	25,000
Liquor Licenses/CMBL	1,125	1,500	2,000
Transfer from Electric Fund	197,874		
Trash Service	54,272	80,000	100,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,975	50	100
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**611,801**	**610,044**	**670,475**
Resources Available:	**1,797,161**	**1,783,976**	**1,519,820**
Expenditures:			
General Fund Wages	4,492	10,000	10,000
Office (Gen) Wages	16,960	20,000	20,000
Health Insurance	78	100	100
Legal and Contracted Services	17,162	1,000	1,000
Legal Services	2,117	6,000	8,000
Contracted Services	55,788	175,000	250,000
Telephone/Internet Charges	2,740	5,000	5,000
City Hall/Community Bldg	4,555	10,000	10,000
Insufficient Check Charge	32	19	50
Conference/Workshop Expense	346	3,756	5,000

Office Supplies/Expense	3,913	10,531	15,000
Shop Expenses	9,188	16,274	20,000
Clothing Allowance	299	0	250
Equipment	132,717	100,000	150,000
Police Legal Wages (C Sams)	3,300	4,000	5,000
Police Protection (Sheriff's Dept)	72,255	85,000	90,000
Court Expense	1,355	2,000	2,500
Governing Body Wages	2,910	6,000	10,000
Park Expenses	435	10,000	15,000
Community Bldg Wages	9,312	10,000	12,000
Cemetery Wages	25,624	30,000	40,000
Cemetery Expenses	12,650	20,000	25,000
Zoning Administration Wages	7,200	8,000	10,000
Zoning Expenses	84	250	500
Nuisance Violation Expenses	319	500	500
Animal Control Expenses	2,336	6,000	10,000
Street Expenses	146,396	150,000	200,000
CMBL License Payment	100	200	250
Library Expenses	7,653	15,000	20,000
Trash Service (General)	54,134	75,000	80,000
Transfers	0	150,000	100,000
Cash Reserve (2025 column)			461,509
Miscellaneous	26,779	5,000	10,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**623,229**	**934,631**	**1,586,659**
Unencumbered Cash Balance Dec 31	1,173,932	849,345	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,388,710	1,646,315	1,586,659
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,586,659
		Tax Required	66,839
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**66,839**

CPA Summary

State of Kansas
City

Pomona 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:		0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	48,266	54,060	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,484	1,000	0
Motor Vehicle Tax	6,902	6,750	6,981
Recreational Vehicle Tax	31	54	153

16/20M Vehicle Tax	188	160	42
Commercial Vehicle Tax			25
Watercraft Tax	75	62	69
NEKLS Grant	0	19,606	22890
State Aid / Refunds			1,150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**57,946**	**81,692**	**31,310**
Resources Available:	**57,946**	**81,692**	**31,310**
Expenditures:			
Salaries	0	0	60,071
Library FICA	0	0	0
Utilities	0	0	13,000
Insurance	0	0	2,396
Accounting Costs	0	0	400
Nexpress/Courier	0	0	325
KS Library	0	0	200
Supplies & Marketing	0	0	1,000
Books & Collections	0	0	11,300
Equipment Purchase/Rental	0	0	5,000
Maintenance	0	0	1,300
Continuing Education	0	0	1,200
Transfer to Pomona Comm Library Acc	57,946	81,692	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**57,946**	**81,692**	**96,192**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	78,693	81,692	96,192
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	96,192
		Tax Required	64,882
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	64,882

CPA Summary

State of Kansas
City

Pomona 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Protection**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax		50	50
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% of Total Rec			
Total Receipts	**6**	**50**	**50**
Resources Available:	**6**	**50**	**50**
Expenditures:			
Transfer to NW Fire District	6	50	10
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**6**	**50**	**10**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	50	50	10
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10
		Tax Required	0
	Delinquent Comp Rate: 0.0%		0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	77,277	93,414	108,876
Receipts:			
Ad Valorem Tax	48,168	61,654	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,786	3,000	3,500
Motor Vehicle Tax	6,957	8,000	7,962
Recreational Vehicle Tax	187	200	175
16/20M Vehicle Tax	54	108	48
Commercial Vehicle Tax			29
Watercraft Tax	75	120	0
Reimburse Employee Benefit	78	80	100
Interest on Idle Funds			

Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**58,305**	**73,162**	**11,814**
Resources Available:	**135,582**	**166,576**	**120,690**
Expenditures:			
Health Insurance	12,204	20,000	25,000
Fica/Medicare	15,712	17,000	25,000
Unemployment Tax	196	200	800
Workers Compensation	0	2,500	5,000
Kpers	14,056	18,000	20,000
Cash Reserve (2025 column)			103,576
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**42,168**	**57,700**	**179,376**
Unencumbered Cash Balance Dec 31	93,414	108,876	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	104,700	170,200	179,376
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,376
		Tax Required	58,686
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	58,686

CPA Summary

State of Kansas
City

Pomona

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Park**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,807	21,024	23,524
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Local Alcohol	2,217	2,500	3000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,217**	**2,500**	**3,000**
Resources Available:	**21,024**	**23,524**	**26,524**
Expenditures:			
Cash Reserve (2025 column)			23,524
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**23,524**
Unencumbered Cash Balance Dec 31	21,024	23,524	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	10,570	12,808	23,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,524
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

State of Kansas
City

Pomona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	141,133	165,202	87,412
Receipts:			
State of Kansas Gas Tax	24,069	22,210	22,190
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,069**	**22,210**	**22,190**
Resources Available:	**165,202**	**187,412**	**109,602**
Expenditures:			
Street Repair and Maint		100,000	100,000
Cash Reserve (2025 column)			9,602
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**100,000**	**109,602**
Unencumbered Cash Balance Dec 31	165,202	87,412	0
2023/2024/2025 Budget Authority Amount:	91,505	185,673	109,602

Adopted Budget **Electric Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	541,323	453,059	505,105
Receipts:			
Electric Charges	850,838	900,000	950,000
M. V. Light	6,545	6,800	7,000
Penalty (Electric)	6,972	7,500	8,000
Collection Fee (Electric)	535	1,000	1,500
Reimburse Electric	28,511	25,000	25,000
Utility Deposit	2,167	2,500	3,000
Sales Tax (Electric)	27,033	30,000	35,000
LIEAP	15,588	20,000	25,000
Temp Service	400	400	600
Transfer from Capital Improvement: Electric	0	150,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**938,590**	**1,143,200**	**1,155,100**
Resources Available:	**1,479,913**	**1,596,259**	**1,660,205**
Expenditures:			
LIEAP Reimbursement	0	7,000	5,000
Electric Wages	54,748	77,341	80,000
Office Wages (Electric)	61,421	65,000	70,000
Legal and Contracted Services	77,644	100	100

Legal Services	26	500	1,000
Contracted Services	84,006	300,000	250,000
Power Purchase	385,879	450,000	500,000
Liability Insurance	0	10,000	12,000
Utility Deposit Refund	742	800	900
Telephone/Internet Charges	2,883	3,500	5,000
City Hall/Community Bldg	74	100	100
Customer Insufficient Fds	-180	575	600
Sales Tax	17,640	21,228	25,000
Conference/Workshop Expense	388	250	250
Office Supplies/Expense	2,340	3,000	5,000
Shop Supplies/Expense	13,898	15,000	20,000
Electric Expenses	124,873	130,000	150,000
Clothing Allowance	211	100	250
Vehicle Expenses	603	3,060	4,000
Equipment	1,715	2,000	2,500
Credit Card Fee Expense	25	0	25
Transf to Gen Funds	197,874	0	0
Cash Reserve (2025 column)			525,979
Miscellaneous	45	1,600	2,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,026,854**	**1,091,154**	**1,660,204**
Unencumbered Cash Balance Dec 31	453,059	505,105	1
2023/2024/2025 Budget Authority Amount:	1,477,777	1,609,132	1,660,204

CPA Summary

State of Kansas
City

Pomona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	95,320	100,520	124,058
Receipts:			
Water Charges	178,599	200,000	220,000
Water Plan Fee	5	5	5
Penalty (Water)	1,573	1,800	2,000
Reimburse Water	1,835	2,500	3,000
Utility Deposit	2,167	2,500	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**184,178**	**206,805**	**228,005**
Resources Available:	**279,498**	**307,325**	**352,063**
Expenditures:			
Office Wages (Water)	16,943	18,000	20,000
Legal and Contracted Services	13,165	1,000	1,500
Legal Services	26	84	100
Contracted Services	9,337	10,000	12,000
Water Purchase	114,920	118,000	120,000
Liability Insurance		20,000	25,000
Utility Deposit Refund	742	1,000	1,500
Telephone/Internet Charges	2,740	3,029	5,000
City Hall/Community Bldg	73	100	150
Conference/Workshop Expense	146	200	250
Office Supplies/Expense	2,048	967	3,000
Shop Expenses	3,851	1,320	5,000
Water Expenses	14,811	9,319	15,000
Vehicle Expenses	176	247	500
Cash Reserve (2025 column)			143,063
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**178,978**	**183,266**	**352,063**
Unencumbered Cash Balance Dec 31	100,520	124,058	0
2023/2024/2025 Budget Authority Amount:	345,476	251,742	352,063

Adopted Budget **Sewer Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	654,780	739,126	851,015
Receipts:			
Sewer Maint Charges	215,479	250,000	300,000
Penalty (Sewer)	2,083	2,500	5,000
Reimburse Sewer	500	1,200	1,500
Utility Deposit	2,167	2,000	2,500

Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**220,229**	**255,700**	**309,000**
Resources Available:	**875,009**	**994,826**	**1,160,015**
Expenditures:			
Legal and Contracted Services	117,533	105,000	105,000
Legal Services	26	84	1,000
Contracted Services	4,234	10,000	50,000
Liability Insurance	0	10,000	15,000
Utility Deposit Refund	742	1,000	1,500
Telephone/Internet Charges	2,713	3,027	5,000
Conference/Workshop Expense	146	200	250
Office Supplies/Expense	2,116	1,500	5,000
Shop Supplies/Expenses	2,547	3,000	5,000
Sewer Expenses	5,827	10,000	15,000
Cash Reserve (2025 column)			957,264
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**135,883**	**143,811**	**1,160,014**
Unencumbered Cash Balance Dec 31	739,126	851,015	1
2023/2024/2025 Budget Authority Amount:	495,052	840,463	1,160,014

CPA Summary

Pomona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Community Building Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,389	2,707	3,207
Receipts:			
Community Bldg Rent	1,620	2,000	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,620**	**2,000**	**2,500**
Resources Available:	**4,009**	**4,707**	**5,707**
Expenditures:			
Comm Bldg Maintenance	1,302	1,500	2,000
Cash Reserve (2025 column)			3,207
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,302**	**1,500**	**5,207**
Unencumbered Cash Balance Dec 31	2,707	3,207	500
2023/2024/2025 Budget Authority Amount:	2,548	4,389	5,207

Adopted Budget **Sales Tax-Street Project**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	161,099	201,295	245,795
Receipts:			
(City) Sales Tax - Street Repair	120,090	125,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,090**	**125,000**	**130,000**
Resources Available:	**281,189**	**326,295**	**375,795**
Expenditures:			
Street Bond Payment-Principal	77,756	78,000	80,000
Street Bond Payment-Interest	2,138	2,500	3,000
Cash Reserve (2025 column)			245,795
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**79,894**	**80,500**	**328,795**
Unencumbered Cash Balance Dec 31	201,295	245,795	47,000
2023/2024/2025 Budget Authority Amount:	208,683	310,099	328,795

Pomona 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Construction Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,907	3,907	3,907
Receipts:			
Water Reserve Charges	0	50	150
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**50**	**150**
Resources Available:	**3,907**	**3,957**	**4,057**
Expenditures:			
Water Expenses	0	50	150
Cash Reserve (2025 column)			3,907
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**50**	**4,057**
Unencumbered Cash Balance Dec 31	3,907	3,907	0
2023/2024/2025 Budget Authority Amount:	7,100	50	4,057

CPA Summary

Pomona

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Savings Reserve		**Sewer Savings Reserve**		**Water Savings Reserve**		**Capital Improvement**		**CBBG Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	38,768	Cash Balance Jan 1	25,306	Cash Balance Jan 1	0	Cash Balance Jan 1	543,137	Cash Balance Jan 1	0	607,211
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Interest	5,477			
						Transfer: Electric	150,000			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	155,477	Total Receipts	0	155,477
Resources Available:	38,768	Resources Available	25,306	Resources Available:	0	Resources Available	698,614	Resources Available	0	762,688
Expenditures:		Expenditures		Expenditures:		Expenditures		Expenditures:		
						ARPA Funds	21,944			
						Transfer: Electric	150,000			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	171,944	Total Expenditures	0	171,944
Cash Balance Dec 31	38,768	Cash Balance Dec 31	25,306	Cash Balance Dec 31	0	Cash Balance Dec 31	526,670	Cash Balance Dec 31	0	590,744
										590,744

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Pomona

will meet on 09/09/2024 at 7:00 PM at Community Center, Pomona City Hall, 219 Jefferson St, Pomona, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Community Center, Pomona City Hall, 219 Jefferson St, Pomona, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	623,229	7.539	934,631	7.908	1,586,659	66,839	9.133
Debt Service							
Library	57,946	9.208	81,692	8.461	96,192	64,882	8.866
Fire Protection	6		50		10		
Employee Benefits	42,168	9.193	57,700	9.649	179,376	58,686	8.019
Special Park					23,524		
Special Highway			100,000		109,602		
Electric Fund	1,026,854		1,091,154		1,660,204		
Water Fund	178,978		183,266		352,063		
Sewer Fund	135,883		143,811		1,160,014		
Community Building Fund	1,302		1,500		5,207		
Sales Tax-Street Project	79,894		80,500		328,795		
Water Construction Fund			50		4,057		
Non-Budgeted Funds	171,944						
Totals	2,318,204	25.940	2,674,355	26.018	5,505,703	190,407	26.018
						*Revenue Neutral Rate***	*22.717*
Less: Transfers	197,874		300,000		200,000		
Net Expenditure	2,120,330		2,374,355		5,305,703		
Total Tax Levied	147,146		166,238		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,672,488		6,389,695		7,318,267		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	3,476,720	3,232,822	2,975,710
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,476,720	3,232,822	2,975,710

*Tax rates are expressed in mills

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

Maiyee Lor

City Official Title: City Clerk/ Office Administrator

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Pomona
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Franklin

Revenue Neutral Rate*	22.717	Proposed Tax Rate	26.018

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Pomona **, HEREBY NOTIFIES THE** Franklin **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 26.018. The date of our hearing is Sept. 9, 2024 at 7 AM (PM) and will be held at 219 Jefferson address in Pomona, Kansas.

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

WITNESS my hand and official seal on July 15, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024-02

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

WHEREAS, the Revenue Neutral Rate for the City of Pomona was calculated as 22.717 mills by the Franklin County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 09/09/2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Pomona, 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 POMONA:

The City of Pomona shall levy a property tax rate exceeding the Revenue Neutral Rate of 26.018 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 9th day of September, 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the ___The City of Pomona___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on _09/09/2024_

Resolution No. 2024-02

Governing Body Member	Yes	No	No Vote
Marie Seneca (Mayor)	X		
Richard Adler (Council Member)	X		
Dotson Bradbury (Council Member)	X		
Timi Howard (Council Member)	X		
Sarah McMahon (Council Member)	X		
Richard Smith (Council Member)	X		
TOTAL			

Certified:



The Ottawa Herald
AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION: #2493080

STATE OF KANSAS
SS.
COUNTY OF FRANKLIN

I, Nicole Bitton, as publisher/agent of

The Ottawa Herald

of Franklin County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s):.

08/14/2024

N Bitton

Agent Signature

Subscribed and sworn to before me this

16 day of August A.D. 2024.

Kelli Metzger

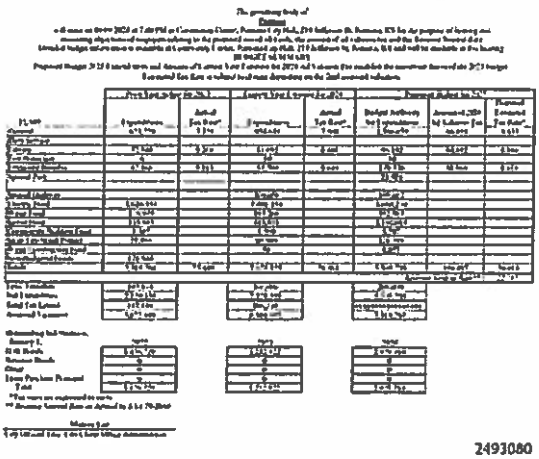
Notary Public

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NOTARY PUBLIC, STATE OF OHIO
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