State of Kansas
City

2026

CERTIFICATE

To the Clerk of Seward, State of Kansas

We, the undersigned, officers of

Liberal

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 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 MVT, RVT, and 16/20M Vehicle T		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	22,969,450	7,293,949	46.098
Debt Service	10-113	8	905,300		
Library	12-1220	8	706,200	626,198	3.958
Employee Benefits	12-16, 102	9	0		
Special Fire	12-110b	9	232,000	211,307	1.336
Special Highway		10	909,900		
Convention & Tourism		10	594,200		
Enterprise Fleet Management		11	915,400		
Communications		12	1,352,500		
Special Parks & Recreation		12	69,000		
Special Alcohol Treatment		13	70,000		
Economic Incentives		13	1,695,000		
City 1/2% Educate Sales Tax		14	2,700,000		
City 1% Sales Tax		14	13,649,430		
Airport Utility		15	669,100		
Air Museum		16	649,900		
Wastewater Utility		16	6,860,500		
Solid Waste Utility		17	3,110,100		
Water Utility		18	8,032,600		
Non-Budgeted Funds-A		19			
Totals		xxxxx	66,090,580	8,131,454	51.392
Budget Hearing Notice		20			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					158,229,670*
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

NTE 4.5 MILL

*161,105,007- 2,875,337 (TIF & RHID)

Revenue Neutral Rate	43.275
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2025

Alicia Hidalgo, City Clerk

Stacia Long, County Clerk

Governing Body

Jose Lara, Mayor

Matt Landry, Vice Mayor

Jeff Parsons, Commissioner

Yaneth Vazquez, Commissioner

Ron Warren, Commissioner

CPA Summary

RESOLUTION NO. 2439

A RESOLUTION ADOPTING THE 2026 FISCAL YEAR BUDGET AND APPROPRIATING, BY FUND, THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2026.

BE IT RESOLVED by the Governing Body of the City of Liberal, Kansas, Seward County, Kansas:

SECTION 1. The 2026 Fiscal Year City of Liberal, Kansas Budget is hereby approved for submission to the State of Kansas, Department of Administration and the County Clerk, Seward County, Kansas.

SECTION 2. The 2026 Budget, as approved and filed with the County Clerk, shall constitute and shall hereafter be declared to be an appropriation for each fund, and any appropriation of funds provided for by the resolution must comply with Chapter 70 of Article 29 of the Kansas Statutes Annotated.

SECTION 3. The funds for paying all claims against the 2026 Fiscal Year City of Liberal, Kansas Budget which are officially approved by the Governing Body of the City of Liberal, Kansas are hereby appropriated out of the fiscal year 2026 funds, to be received by the Chief Financial Officer and Director of Finance.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 16th day of September, 2025.

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, MMC, City Clerk

(First Published in the *Southwest Daily Times*, Liberal, Kansas, this 14th day of April, 2006) 1t

ORDINANCE NO. 4321

AN ORDINANCE ESTABLISHING A MILL LEVY LIMITATION FOR LIBRARY PURPOSES.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF LIBERAL, KANSAS:

WHEREAS the City of Liberal is responsible for establishing and adopting a budget for the city each year and must balance the needs of all city departments and agencies in setting such budget; and

WHEREAS the City of Liberal deems it necessary and appropriate to limit the amount the city levies for the library.

Section 1. Levy Limit. The library mill levy is hereby limited to 4.5 mills on each dollar of assessed valuation of the city.

Section 2. Effective Date. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

Passed by the Governing Body this 11th day of April, 2006.

John T. Smith, Mayor

Attest:

Debra S. Giskie, CMC, City Clerk

RESOLUTION NO. 2437

A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2026.

WHEREAS, the Revenue Neutral Rate for the City of Liberal was calculated as 43.275 mills by the Seward County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 26, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Liberal, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

BE IT RESOLVED by the Governing Body of the City of Liberal, Seward County Kansas:

The City of Liberal shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.275 mills for the Budget Year 2026.

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.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 26th day of August, 2025.

THE CITY OF LIBERAL SEAL KANSAS

Jose Lara, Mayor

ATTEST:

Alicia Hidalgo, City Clerk

Commissioner Warren moved to approve the consent agenda, as printed, with Vice Mayor Landry seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

7. Hay, Rice & Associates, Chartered

• City Manager Diseker stated Dustin Ormiston from Hay, Rice & Associates will present an overview of the 2024 City of Liberal Audit, accompanied by a proposal for the 2025 Audit. The 2025 Audit will, once again, waive GAAP in favor of KMAAG via a resolution at the end of the year. Hard copies of the 2024 Audit will be made available to all Commissioners, and the publishing notification will be made in the High Plains Daily Leader & Times on August 28, 2025. This informs citizens of the audit being available at the City Clerk's office at City Hall.

a. 2024 Audit

• Dustin Ormiston gave a brief overview of the audit.

Vice Mayor Landry moved to approve the 2024 audit as presented, with Commissioner Parsons seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

b. 2025 Audit Contract

• Mr. Ormiston stated the contract was included in the packet for their review. He thanked Scarlette and her team. They are easy to work with, responsive, and receptive to suggestions.

Commissioner Warren moved to approve the 2025 Audit Contract, as presented, in an amount not to exceed $58,000 to be paid from the General Fund, Airport, Solid Waste, Water, and Wastewater, with Commissioner Parsons seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

8. Revenue Neutral Rate:

a. Public Hearing

Mayor Lara opened the Public Hearing.

• The Notice of Hearing to Exceed Revenue Neutral Rate was published in the High Plains Daily Leader and Times on August 14, 2025.

• City Manager Diseker stated the City of Liberal was notified by Seward County, in June 2025, that the 2026 Budget Revenue Neutral Rate was 43.275 mills. Through the 2026 budget discussions, the City anticipates that the budget will include 50.367 mills. Resolution No. 2434 was adopted on July 8, 2025, with the intent to levy a property tax in excess of the Revenue Neutral Rate. The Seward County Clerk was notified of the intent on July 9, 2025.

• City Manager Diseker noted the memo has a typo, but the Notice of Hearing published in the paper was correct.

• The City's 2025 Budget included 49.473 mills (final amount of 50.367 mills based on valuations) with a total tax levy of $6,932,800. The 2026 Budget includes an estimate of 50.367 mills with a tax levy of $8,131,453.73. Due to the increase in 2026 valuations over that of 2025, an additional $1,198,654 of property tax dollars would be generated at the 50.367 mill rate. The quantity of estimated 2026 mills is subject to change, dependent upon the final assessed valuation in November 2025. Staff anticipate that through final budget talks, the City will land somewhere between RNR and last year's final number of mills, which will add increased valuation dollars without exceeding the previous year's number of mills.

Mayor Lara closed the Public Hearing.

b. Resolution No. 2437 – Levy Property Tax Exceeding RNR

Mayor Lara requested Commission consideration of Resolution No. 2437, entitled "A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2026."

Vice Mayor Landry moved to adopt Resolution No. 2437, with Commissioner Parsons seconding the motion.

A roll call vote was taken:
Commissioner Parsons voted yes.
Vice Mayor Landry voted yes.
Commissioner Warren voted yes.
Mayor Lara voted yes.
The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

9. Resolution No. 2438 – Authorization of Water Project Funds Grant
Mayor Lara requested Commission consideration of Resolution No. 2438, entitled "A RESOLUTION AUTHORIZING THE SUBMITTAL OF A WATER PROJECTS FUND GRANT."

- Finance Director Reust stated Resolution 2438 allows for the application of the Water Project Funds Grant. The grant serves to help identify Kansas entities to obtain the upfront technical assistance and the on-the-ground actions needed to address various water quantity and quality needs. The funds are generally directed to support water-related infrastructure activities.

Commissioner Warren moved to adopt Resolution No. 2438, allowing for the application of the Water Project Funds Grant and allowing the Mayor, City Manager, and Finance Director to execute grant documents, with Vice Mayor Landry seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

10. Ortuno Addition:
a. Dedication of Streets

- City Manager Diseker stated the City received the final Pay Voucher for the Ortuno Housing Project on August 11, 2025. This will be scheduled for payment on the September 9, 2025, check run. With this contract fulfilled, it is necessary for the City to accept responsibility for the following new streets in the addition: 1200 Block of South Lincoln Avenue, 1200 Block of Sinanche Avenue, 100 & 200 Block of McCray Boulevard, and Linn Court. The transfer of property from the developer to the City will be done at the conclusion of each project.

Vice Mayor Landry moved to accept the dedication of the listed streets within the Ortuno Housing Addition, with maintenance responsibilities transferring from O.C. Quality Custom Homes to the City of Liberal, effective August 26, 2025. Commissioner Parsons seconded the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

b. Retention Pond

- City Manager Diseker stated that with the completion of the Ortuno Housing Addition Development, it is time to discuss the retention pond built within the area. Over the years, the City has either accepted or declined responsibility for the ponds within the city limits. This decision is typically based on whether the City has vested interests in the area, such as nearby water and sewer infrastructure. Brad Beer and Edgar Ortuno will present comments for the Commission to consider in order to move forward with a decision on whether or not the City will assume responsibility for the pond.
- Assistant City Manager Beer explained that the only reason the City took Marvin's pond is because it runs parallel to the City's 16-inch water main. The City does not own any ponds except for the ones it has built. He has maintenance and safety issues with ponds, along with the constant upkeep. He is not in favor of putting more work on the Street Department, because it will require a lot of maintenance. He prefers not to accept the pond.
- Discussion was held regarding the other ponds, easements, and the City does not have to accept ponds.
- Edgar Ortuno, Project Manager, stated they were under the impression the City would take responsibility for the retention pond after the initial agreement. They feel like the retention pond benefits

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	6,179,527	773,719	4,204	2,003	46,136	0
Debt Service						
Library	598,475	74,933	407	194	4,468	0
Employee Benefits						
Special Fire	154,798	19,382	105	50	1,156	0
TOTAL	6,932,800	868,034	4,716	2,247	51,760	0

County Treas Motor Vehicle Estimate	868,034				
County Treas Recreational Vehicle Estimate		4,716			
County Treas 16/20M Vehicle Estimate			2,247		
County Treas Commercial Vehicle Tax Estimate				51,760	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.12521				
Recreational Vehicle Factor		0.00068			
16/20M Vehicle Factor			0.00032		
Commercial Vehicle Factor				0.00747	
Watercraft Factor					0.00000

Liberal 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	Equipment Reserve	0	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	175,000	275,000	275,000	12-197
City 1% Sales Tax	Debt Service	228,089	226,900	197,700	12-197
City 1% Sales Tax	Airport	190,428	200,000	200,000	12-197
Solid Waste Utility	Solid Waste Equip Res	0	0	0	12-825d
Wastewater Utility	Wastewater Equip Res	0	291,600	291,600	12-631o
Water Utility	Debt Service	0	0	0	12-825d
Water Utility	Water Equip Reserve	0	0	0	12-825d
	Totals	593,517	1,093,500	1,064,300	
	Adjustments*				
	Adjusted Totals	593,517	1,093,500	1,064,300	

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

State of Kansas
City

Liberal 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 Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Series 2018	8/29/2018	9/15/2033	3.00	1,400,000	910,000	6/1, 12/1	12/1	29,410	90,000	26,980	90,000
Series 2020 A & B	1/28/2020	12/1/2026	3.00	830,000	155,000	6/1, 12/1	12/1	4,650	140,000	300	10,000
Series 2020 C & D	12/29/2020	8/1/2030	0.70	1,880,000	585,000	2/1, 8/1	2/1, 8/1	3,350	235,000	2,730	70,000
Series 2021 A	5/18/2021	10/1/2031	0.99	1,150,000	820,000	4/1, 10/1	10/1	8,620	115,000	7,470	115,000
Series 2021 B	5/18/2021	2/1/2039	0.99	4,770,000	3,105,000	2/1, 8/1	8/1	52,503	190,000	48,703	195,000
Series 2024 Temp*	10/3/2024	10/1/2027	3.10	3,280,000	0	4/1, 10/1		101,115	0	101,680	0
Total G.O. Bonds					5,575,000			199,647	770,000	187,863	480,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Bureau of Water	2/2/2015	9/1/2036	2.20	4,274,042	2,711,020	3/1, 9/1	3/1, 9/1	61,098	208,425	56,487	213,036
KDHE Bureau of Water	4/22/2015	9/1/2037	2.11	39,531,880	31,635,902	3/1, 9/1	3/1, 9/1	660,450	2,152,517	614,793	2,198,175
Kansas Public Water Supply	12/16/2024	8/1/2045	1.45	4,060,038	0	2/1, 8/1	2/1, 8/1	55,777	179,273	58,348	176,702
Total Other					34,346,922			777,325	2,540,216	729,628	2,587,913
Total Indebtedness					39,921,922			976,972	3,310,216	917,491	3,067,913

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	9,237	9,343	0
Lease Purchase - Pumper Truck	4/19/2024	60	5.82	361,958	283,922	81,608	81,608
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	6,288	6,360	0
Lease Purchase - Comm Equip	12/1/2019	60	2.77	585,973	120,351	123,685	0
Lease Purchase - Street Sweeper	9/8/2016	120	2.72	211,500	46,990	24,299	24,299
Totals					**466,788**	**245,294**	**105,907**

***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: Liberal
Seward

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 2025	Proposed Year 2026
Ad Valorem Tax	$598,475	$626,198
Delinquent Tax	$0	$0
Motor Vehicle Tax	$69,782	$74,933
Recreational Vehicle Tax	$333	$407
16/20M Vehicle Tax	$0	$194
TOTAL TAXES	$668,590	$701,732
Difference in Total Taxes:	$33,142	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.348	3.879
Difference in Levy Rate:	(0.469)	
Qualify for grant: Not 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

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	8,207,428	7,519,524	3,759,339
Receipts:			
Ad Valorem Tax	5,784,322	6,179,527	xxxxxxxxxxxxxxxx
Delinquent Tax	134,521	101,500	131,500
Motor Vehicle Tax	839,009	752,752	773,719
Recreational Vehicle Tax	0	3,575	4,204
16/20M Vehicle Tax	0		2,003
Commercial Vehicle Tax	52,033	28,026	46,136
Watercraft Tax	0		0
Gross Earning (Intangible) Tax	0		0
Royalties & Leases	17,917	18,500	5,000
Local Alcoholic Liquor	56,003	66,200	65,000
Local Sales Tax - County	3,531,768	3,500,000	3,650,000
Franchise Fees	1,913,414	2,037,500	2,077,500
Licenses	36,790	60,000	66,500
Administration Fees - Utilities	2,420,700	2,423,200	2,423,200
Fund Transfers	450,000	0	0
Municipal Court	641,097	678,700	629,000
Police	33,020	40,000	31,800
Animal Control	76,093	50,100	45,000
Fire	101	0	0
Building Maintenance	163	0	0
Planning & Zoning	1,925	0	0
Building Inspection/Code Enforcement	261,545	245,000	210,000
Street Department	64,404	62,000	62,000
Fleet Maintenance	0	500	500
Recreation	240,009	631,600	255,100
Swimming Pool	162,820	155,000	154,500
Golf Course	460,765	446,500	475,000
Parks	43,960	56,900	56,500
Arkalon	139,400	134,600	132,500
Depot	5,625	0	0
Grier House	63,000	66,000	42,000
Cemetery	59,325	52,000	52,000
Utility Billing	0	0	0
Transfers: 1% City Sales Tax Fund	175,000	275,000	275,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	493,223	150,000	150,000
Neighborhood Revitalization Rebate			0
Miscellaneous	86,484	100,000	100,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,244,436**	**18,315,180**	**11,916,162**
Resources Available:	**26,451,864**	**25,834,704**	**15,675,501**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	26,451,864	25,834,704	15,675,501
Expenditures:			
Non-Departmental	848,017	1,016,500	1,022,400
Legislative	102,176	126,900	121,000
Municipal Court	1,074,388	1,210,400	1,209,400
Administration	320,691	409,900	321,600
Finance	620,071	617,400	581,800
Personnel	262,352	334,600	337,900
Building Maintenance	316,916	340,100	349,800
Information Technology	457,591	563,615	614,800
Planning & Zoning	3,933	0	0
Police	5,302,943	6,145,300	6,675,800
Animal Control	529,163	630,900	663,200
Fire	2,675,894	2,897,000	3,075,900
Building Inspection/Code Enforcement	628,317	734,200	793,150
Traffic Control	177,371	317,850	346,650
Street	1,012,737	1,058,400	952,500
Fleet Maintenance	105,728	121,900	121,800
Engineering	1,681	0	0
Street Lighting	343,815	365,000	365,000
Recreation	648,417	960,250	1,384,000
Griff Golf	200	0	
Swimming Pool	247,971	229,600	231,100
Golf Course	921,977	1,156,950	1,078,250
Parks	895,911	947,300	992,800
Arkalon	156,609	302,000	91,100
Economic Development	0	0	0
Depot	15,501	15,700	15,900
Grier House	103,243	76,200	89,700
Cemetery	178,530	173,200	177,500
Utility Billing	89,453	0	0
Communications	776,960	817,000	717,900
Transfer: Equipment Reserve	0	100,000	100,000
Transfer: Enterprise Fleet Management	113,781	387,200	530,600
Transfer: City Hall Lease Purchase	0	0	7,900
Cash Reserve (2026 column)			
Miscellaneous		20,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,932,340**	**22,075,365**	**22,969,450**
Unencumbered Cash Balance Dec 31	7,519,524	3,759,339	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,837,200	22,075,365	22,969,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,969,450
		Tax Required	7,293,949
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,293,949

CPA Summary

Liberal 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	3,509,076	2,880,167	2,060,267
Receipts:			
Ad Valorem Tax	-1,382	0	xxxxxxxxxxxxxxx
Delinquent Tax	1,395		
Motor Vehicle Tax	13,652		
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax	846		
Watercraft Tax			
Special Assessments	68,806	62,000	61,000
Transfers: General Fund	180,406	0	7,900
1% City Sales Tax	159,839	226,900	197,700
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	423,563	289,000	266,700
Resources Available:	3,932,639	3,169,167	2,326,967
Expenditures:			
Debt Service	1,052,471	1,108,900	905,300
Cash Reserve (2026 column)			
Miscellaneous		0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	1,052,471	1,108,900	905,300
Unencumbered Cash Balance Dec 31	2,880,167	2,060,267	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,288,000	1,108,900	905,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	905,300
		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	0	0	0
Receipts:			
Ad Valorem Tax	544,820	598,475	xxxxxxxxxxxxxxx
Delinquent Tax	11,968		
Motor Vehicle Tax	72,287	69,782	74,933
Recreational Vehicle Tax		333	407
16/20M Vehicle Tax			194
Commercial Vehicle Tax	4,483	2,610	4,468
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	633,558	671,200	80,002
Resources Available:	633,558	671,200	80,002
Expenditures:			
Appropriations	633,558	671,200	706,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	633,558	671,200	706,200
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	651,200	671,200	706,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	706,200
		Tax Required	626,198
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	626,198

CPA Summary

Liberal 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		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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:			
Employer Taxes/Employee Expenses			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
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

Adopted Budget **Special Fire**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	92,871	0	0
Receipts:			
Ad Valorem Tax	124,886	154,798	xxxxxxxxxxxxxxxx
Delinquent Tax	1,184		
Motor Vehicle Tax	5,689	16,026	19,382
Recreational Vehicle Tax		76	105
16/20M Vehicle Tax			50
Commercial Vehicle Tax	353	600	1,156
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	132,111	171,500	20,693
Resources Available:	224,983	171,500	20,693
Expenditures:			
Capital Expenses	200,753	80,000	150,000
Lease Purchase Payment	24,230	91,500	82,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	224,982	171,500	232,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	238,700	171,500	232,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	232,000
		Tax Required	211,307
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	211,307

CPA Summary

Liberal 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	362,279	234,631	149,231
Receipts:			
State of Kansas Gas Tax	519,998	506,200	520,670
County Transfers Gas		0	0
Federal Funds Exchange	246,859	200,000	240,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**766,857**	**706,200**	**760,670**
Resources Available:	**1,129,136**	**940,831**	**909,901**
Expenditures:			
Personnel Expenses	115,212	156,400	157,100
Operations & Maintenance	779,081	634,900	752,500
Cash Reserve (2026 column)			
Miscellaneous	212	300	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**894,505**	**791,600**	**909,900**
Unencumbered Cash Balance Dec 31	234,631	149,231	1
2024/2025/2026 Budget Authority Amount	925,200	791,600	909,900

Adopted Budget

Convention & Tourism	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	110,177	179,550	79,200
Receipts:			
Transient Guest Tax	507,104	500,000	500,000
Tourist Center Revenue	10,376	15,000	15,000
Tri Southwest KS Revenue			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**517,480**	**515,000**	**515,000**
Resources Available:	**627,657**	**694,550**	**594,200**
Expenditures:			
Personnel Expenses	197,188	223,400	227,200
Operations & Maintenance	38,644	165,450	146,900
Promotional Expenses	140,274	146,500	198,500
Capital Expenses	72,000	80,000	21,500
Cash Reserve (2026 column)			
Miscellaneous	0	0	100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**448,107**	**615,350**	**594,200**
Unencumbered Cash Balance Dec 31	179,550	79,200	0
2024/2025/2026 Budget Authority Amount	508,600	838,900	594,200

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Enterprise Fleet Management**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
General Fund Transfer In	0	387,200	530,600
Building Maintenance Company Owned Sa	0	6,500	0
Police Company Owned Sales	0	102,500	50,000
Fire Company Owned Sales	0	4,000	0
Building Inspection Company Owned Sale	0	0	17,000
Traffic Control Company Owned Sales	0	14,500	0
Street Company Owned Sales	0	13,500	0
Solid Waste Company Owned Sales	0	6,500	0
Solid Waste Transfer In	0	16,500	22,000
Wastewater Company Owned Sales	0	30,500	0
Wastewater Transfer In	0	50,700	72,000
Parks Company Owned Sales	0	23,000	0
Water Company Owned Sales	0	36,000	0
Water Transfer In	0	114,800	192,600
Airport Company Owned Sales	0	8,500	0
Airport Transfer In	0	14,700	22,000
Beautification Company Owned Sales	0	4,000	0
Beautification Transfer In	0	5,500	9,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**838,900**	**915,400**
Resources Available:	**0**	**838,900**	**915,400**
Expenditures:			
Municipal Court	0	2,000	1,000
Administrative	0	15,000	26,000
Building Maintenance	0	27,400	33,900
Police	0	270,500	273,800
Animal Control	0	5,200	23,000
Fire	0	13,500	23,200
Building Inspection	0	3,000	31,100
Traffic Control	0	25,300	24,000
Street/Highway	0	94,500	66,000
Refuse	0	23,000	22,000
Wastewater Administrative	0	75,200	72,000
Wastewater Line Cleaning	0	3,000	0
Wastewater Plant Operation	0	3,000	0
Parks	0	92,500	93,600
Arkalon	0	2,100	1,000
Cemetery	0	200	1,000
Water Utility Admin	0	142,800	192,600
Water Utility	0	3,000	0
Water Distribution	0	5,000	0
Airport	0	23,200	22,000
Beautification	0	9,500	9,200
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**838,900**	**915,400**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	838,900	915,400

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	265,539	300,000	150,000
Receipts:			
City of Liberal	776,960	816,540	717,900
Seward County	377,540	544,360	478,600
Interest on Idle Funds	5,457	7,000	6,000
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,159,962**	**1,367,900**	**1,202,500**
Resources Available:	**1,425,502**	**1,667,900**	**1,352,500**
Expenditures:			
Personnel Expenses	934,212	1,100,600	1,110,500
Operations & Maintenance	190,953	235,100	240,800
Capital Expenses	0	181,000	0
Cash Reserve (2026 column)			
Miscellaneous	337	1,200	1,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,125,502**	**1,517,900**	**1,352,500**
Unencumbered Cash Balance Dec 31	300,000	150,000	0
2024/2025/2026 Budget Authority Amoun	1,356,000	1,517,900	1,352,500

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	32,997	20,000	9,000
Receipts:			
Alcoholic Beverage Tax	56,003	58,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,003**	**58,000**	**60,000**
Resources Available:	**89,000**	**78,000**	**69,000**
Expenditures:			
Operating Expenses	69,000	69,000	69,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,000**	**69,000**	**69,000**
Unencumbered Cash Balance Dec 31	20,000	9,000	0
2024/2025/2026 Budget Authority Amoun	69,000	69,000	69,000

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,603	20,000	10,000
Receipts:			
Alcoholic Beverage Tax	56,003	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**56,003**	**60,000**	**60,000**
Resources Available:	**70,606**	**80,000**	**70,000**
Expenditures:			
Operating Expenses	50,606	70,000	70,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,606**	**70,000**	**70,000**
Unencumbered Cash Balance Dec 31	20,000	10,000	0
2024/2025/2026 Budget Authority Amoun	69,000	70,000	70,000

Adopted Budget

Economic Incentives	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	154,814	259,496	259,496
Receipts:			
Community Improvement District	589,754	615,000	575,000
Rural Housing Incentive District	132,609	155,000	143,000
Transient Guest Tax Rebate	200,944	250,000	237,000
Tax Increment Financing	252,885	450,000	350,000
Moderate Income Housing Grant	260,000	520,000	390,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,436,193**	**1,990,000**	**1,695,000**
Resources Available:	**1,591,007**	**2,249,496**	**1,954,496**
Expenditures:			
Community Improvement District	614,185	615,000	575,000
Rural Housing Incentive District	132,609	155,000	143,000
Transient Guest Tax Rebate	200,944	250,000	237,000
Tax Increment Financing	253,773	450,000	350,000
Moderate Income Housing Grant	130,000	520,000	390,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,331,511**	**1,990,000**	**1,695,000**
Unencumbered Cash Balance Dec 31	259,496	259,496	259,496
2024/2025/2026 Budget Authority Amoun	1,546,000	1,990,000	1,695,000

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1% Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,461,523	11,501,336	6,497,923
Receipts:			
Streets, Drainage, Other Cap Imp	4,856,804	2,520,000	3,000,000
Economic Development	1,356,600	1,381,977	2,721,407
Crime Prevention Drugs & Alcohol	270,736	210,000	230,000
Housing & Community Development	872,985	630,000	760,000
Beautification	260,746	215,000	245,000
Interest on Idle Funds	139,287	255,000	195,000
Miscellaneous			100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,757,158**	**5,211,977**	**7,151,507**
Resources Available:	**17,218,681**	**16,713,313**	**13,649,430**
Expenditures:			
Streets, Drainage, Other Cap Imp	2,101,706	4,347,500	4,982,500
Economic Development	1,529,346	2,575,990	2,159,230
Crime Prevention Drugs & Alcohol	75,962	415,900	876,400
Housing & Community Development	1,172,866	1,776,100	2,164,100
Beautification	237,692	384,000	384,000
Capital Expenses	5,021	0	2,393,000
Transfer: Enterprise Fleet	0	5,500	9,200
Transfers: General Fund	175,000	275,000	275,000
Debt Service	228,089	226,900	197,700
Airport	190,428	200,000	200,000
Cash Reserve (2026 column)			
Miscellaneous	1,236	8,500	8,300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,717,345**	**10,215,390**	**13,649,430**
Unencumbered Cash Balance Dec 31	11,501,336	6,497,923	0
2024/2025/2026 Budget Authority Amoun	9,479,600	10,215,390	13,649,430

Adopted Budget

City 1/2% Educate Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	216,384	162,297	162,297
Receipts:			
1/2% Educational Sales Tax	2,551,290	2,700,000	2,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,551,290**	**2,700,000**	**2,700,000**
Resources Available:	**2,767,674**	**2,862,297**	**2,862,297**
Expenditures:			
Appropriations	2,590,377	2,699,900	2,699,900
Operational Expenses	0	100	100
Cash Reserve (2026 column)			
Miscellaneous	15,000	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,605,377**	**2,700,000**	**2,700,000**
Unencumbered Cash Balance Dec 31	162,297	162,297	162,297
2024/2025/2026 Budget Authority Amoun	2,700,000	2,700,000	2,700,000

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	498,221	292,001	143,101
Receipts:			
Leases	232,610	250,000	255,000
Grant Proceeds	(1,214)	0	0
Landing Fees	18,443	20,000	20,000
Royalties	13,405	15,000	10,000
Property Tax Reimbursement	33,237	32,000	32,000
Transfer: Economic Development	190,428	180,000	190,000
Interest on Idle Funds	12,966	19,000	19,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**499,876**	**516,000**	**526,000**
Resources Available:	**998,097**	**808,001**	**669,101**
Expenditures:			
Personnel Expenses	243,452	261,800	351,500
Operations & Maintenance	454,773	255,900	263,100
Capital Expenses	7,872	130,000	30,000
Transfer: Enterprise Fleet	0	14,700	22,000
Cash Reserve (2026 column)			
Miscellaneous	0	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**706,096**	**664,900**	**669,100**
Unencumbered Cash Balance Dec 31	292,001	143,101	1
2024/2025/2026 Budget Authority Amount	763,500	664,900	669,100

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Air Museum**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	267,850	348,600	116,400
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	502,173	504,000	503,500
Interest on Idle Funds			
Miscellaneous	205	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**532,378**	**534,000**	**533,500**
Resources Available:	**800,228**	**882,600**	**649,900**
Expenditures:			
Personnel Expenses	291,155	399,600	358,000
Operations & Maintenance	160,473	196,100	191,400
Capital Expenses	0	170,000	100,000
Cash Reserve (2026 column)			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**451,627**	**766,200**	**649,900**
Unencumbered Cash Balance Dec 31	348,600	116,400	0
2024/2025/2026 Budget Authority Amoun	769,000	766,200	649,900

Adopted Budget

Wastewater Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,444,346	3,185,700	872,500
Receipts:			
Sales & Charges	4,190,558	4,381,000	5,946,000
Transfer: Wastewater Treatment NBP			
Debt Recovery	7,745		
Interest on Idle Funds	57,041	5,000	30,000
Miscellaneous	1,177	2,000	12,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,256,521**	**4,388,000**	**5,988,000**
Resources Available:	**8,700,868**	**7,573,700**	**6,860,500**
Expenditures:			
Personnel Expenses	1,150,496	1,337,400	1,443,700
Operations & Maintenance	1,268,981	1,780,900	1,940,200
Capital Expenses	0	150,000	25,000
Transfer: Debt Service	3,082,491	3,082,600	3,084,000
Wastewater Equip Reserve	13,200	291,600	291,600
Enterprise Fleet	0	50,700	72,000
Cash Reserve (2026 column)			
Miscellaneous	0	8,000	4,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,515,167**	**6,701,200**	**6,860,500**
Unencumbered Cash Balance Dec 31	3,185,700	872,500	0
2024/2025/2026 Budget Authority Amoun	6,421,000	6,701,200	6,860,500

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	839,624	836,300	379,100
Receipts:			
Sales & Charges	2,496,359	2,700,000	2,700,000
Trash Bag Sales	21,644	25,000	25,000
Recycle Revenue	1,672	2,000	1,000
Debt Recovery	4,232	0	0
Interest on Idle Funds	8,121	6,000	5,000
Miscellaneous	1,225		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,533,253**	**2,733,000**	**2,731,000**
Resources Available:	**3,372,878**	**3,569,300**	**3,110,100**
Expenditures:			
Personnel Expenses	1,155,649	1,298,800	1,336,900
Operations & Maintenance	1,377,713	1,791,400	1,742,200
Recycle Expenses	3,216	5,000	5,500
Transfer: Solid Waste Reserve	0	0	0
Capital Expenses	0	75,000	0
Transfer: Enterprise Fleet	0	16,500	22,000
Cash Reserve (2026 column)			
Miscellaneous	0	3,500	3,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,536,578**	**3,190,200**	**3,110,100**
Unencumbered Cash Balance Dec 31	836,300	379,100	0
2024/2025/2026 Budget Authority Amount	2,905,000	3,190,200	3,110,100

CPA Summary

Liberal 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,439,348	3,614,200	2,351,600
Receipts:			
Sales & Charges	6,900,094	6,116,000	5,548,000
Debt Recovery	8,314	0	0
Interest on Idle Funds	0	150,000	125,000
Miscellaneous	3,513	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,911,922**	**6,274,000**	**5,681,000**
Resources Available:	**9,351,270**	**9,888,200**	**8,032,600**
Expenditures:			
Personnel Expenses	1,619,339	1,605,800	1,668,300
Operations & Maintenance	4,003,257	5,658,000	5,888,500
Capital Expenses	100,078	150,000	40,000
Transfer: Debt Service	0	0	235,200
Water Equip Reserve	0	0	0
Transfer: Enterprise Fleet	0	114,800	192,600
Cash Reserve (2026 column)			
Miscellaneous	14,396	8,000	8,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,737,070**	**7,536,600**	**8,032,600**
Unencumbered Cash Balance Dec 31	3,614,200	2,351,600	0
2024/2025/2026 Budget Authority Amount	7,603,800	7,536,600	8,032,600

CPA Summary

0

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:		
General Equipment Rese		**Solid Waste Equip Rese**		**Wastewater Equip Rese**		**Water Equip Reserve**		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	843,030	Cash Balance Jan 1	1,095,040	Cash Balance Jan 1	260,993	Cash Balance Jan 1	2,382,541	Cash Balance Jan 1		4,581,604
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer General Fund	186,000	Transfer Solid Waste	0	Transfer Wastewater	0	Transfer Water	0			
Insurance Proceeds	8,152					Interest Revenues	46,744			
Total Receipts	194,152	Total Receipts	0	Total Receipts	0	Total Receipts	46744	Total Receipts	0	240,896
Resources Available:	1,037,182	Resources Available:	1,095,040	Resources Available:	260,993	Resources Available:	2,429,285	Resources Available:	0	4,822,500
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	450,000	Capital Expenses	471,588	Capital Expenses	0	Capital Expenses	0			
Transfer General Fund	186,000					Transfer General Fund	46,744			
Total Expenditures	636,000	Total Expenditures	471,588	Total Expenditures	0	Total Expenditures	46,744	Total Expenditures	0	1,154,332
Cash Balance Dec 31	401,182	Cash Balance Dec 31	623,452	Cash Balance Dec 31	260,993	Cash Balance Dec 31	2,382,541	Cash Balance Dec 31	0	3,668,168 **
										3,668,168 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
Liberal
will meet on September 16, 2025 at 5:30 p.m. at Liberal City Commission Chambers, 950 S. Grant 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 Clerk's Office, Liberal City Hall, 324 N. Kansas Ave. 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 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	18,932,340	47.623	22,075,365	44.895	22,969,450	7,293,949	45.179
Debt Service	1,052,471	0.000	1,108,900	0.000	905,300	0	0.000
Library	633,558	4.436	671,200	4.348	706,200	626,198	3.879
Employee Benefits	0	0.000	0	0.000	0	0	0.000
Special Fire	224,982	1.019	171,500	1.124	232,000	211,307	1.309
Special Highway	894,505		791,600		909,900		
Enterprise Fleet Management			838,900		915,400		
Convention & Tourism	448,107		615,350		594,200		
Communications	1,125,502		1,517,900		1,352,500		
Special Parks & Recreation	69,000		69,000		69,000		
Special Alcohol Treatment	50,606		70,000		70,000		
Economic Incentives	1,331,511		1,990,000		1,695,000		
City 1/2% Educate Sales Tax	2,605,377		2,700,000		2,700,000		
City 1% Sales Tax	5,717,345		10,215,390		13,649,430		
Airport Utility	706,096		664,900		669,100		
Air Museum	451,627		766,200		649,900		
Solid Waste Utility	2,536,578		3,190,200		3,110,100		
Wastewater Utility	5,515,167		6,701,200		6,860,500		
Water Utility	5,737,070		7,536,600		8,032,600		
Totals	48,031,844	53.078	61,694,205	50.367	66,090,580	8,131,454	50.367
						*Revenue Neutral Rate***	*43.275*
Less: Transfers	593,517		1,093,500		1,064,300		
Net Expenditure	47,438,327		60,600,705		65,026,280		
Total Tax Levied	6,932,801		6,932,800		xxxxxxxxxxxxxxxxx		
Assessed Valuation	132,975,530		138,707,013		161,444,075		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	7,440,000	6,515,000	5,575,000
Revenue Bonds	0	0	0
Other	29,968,846	35,358,273	34,346,922
Lease Purchase Principal	566,523	377,405	466,788
Total	37,975,369	42,250,678	40,388,710

*Tax rates are expressed in mills

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

Brian Mannel
Official Title: Chief Financial Officer

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay Bales, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 4 day of September, 2025

Shay Bales

SUBSCRIBED AND SWORN to before me this 4 day of September, 2025

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $89.10

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas

September 4, 2025)11

2026

NOTICE OF BUDGET HEARING

The governing body of

Liberal

will meet on September 16, 2025 at 5:30pm at Liberal City Commission Chambers, 950 S. Grant 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 Clerk's Office, Liberal City Hall, 324 N. Kansas Ave. 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 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	18,972,340	47.623	22,075,365	44.895	22,969,450	7,293,949	45.179
Debt Service	1,052,471	0.000	1,108,900	0.000	905,300	0	0.000
Library	633,558	4.436	671,200	4.348	706,200	626,198	3.879
Employee Benefits	0	0.000	0	0.000	0	0	0.000
Special Fire	224,982	1.019	171,500	1.124	232,000	211,307	1.309
Special Highway	894,505		791,600		909,900		
Enterprise Fleet Management	0		838,900		915,400		
Convention & Tourism	448,107		615,350		594,200		
Communications	1,125,502		1,917,900		1,352,500		
Special Parks & Recreation	69,000		69,000		69,000		
Special Alcohol Treatment	50,606		70,000		70,000		
Economic Incentives	1,331,511		1,990,000		1,695,000		
City 1/2% Educate Sales Tax	2,605,377		2,700,000		2,700,000		
City 1% Sales Tax	5,717,345		10,215,390		13,649,430		
Airport Utility	706,096		664,900		669,100		
Air Museum	451,627		766,200		649,900		
Solid Waste Utility	2,536,578		3,190,200		3,110,100		
Wastewater Utility	5,515,167		6,701,200		6,860,500		
Water Utility	5,737,070		7,536,600		8,032,600		
Totals	48,031,843	53.078	61,694,205	50.367	66,090,580	8,131,454	50.367
						Revenue Neutral Rate**	43.275
Less: Transfers	0		0		0		
Net Expenditure	48,031,843		61,694,205		66,090,580		
Total Tax Levied	6,932,801		6,932,800		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	132,975,530		138,707,013		161,444,075		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	7,440,000		6,515,000		5,575,000		
Revenue Bonds	0		0		0		
Other	29,968,846		35,355,273		34,346,922		
Lease Purchase Principal	566,523		377,405		466,788†		
Total	37,975,369		42,250,678		40,388,710		

*Tax rates are expressed in mills

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

Brian Manuel

Official Title: Chief Financial Officer

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That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 14 day of August, 20 25

Shay Bales

SUBSCRIBED AND SWORN to before me this 14 day of August, 20 25.

Notary Public

My Commission Expires, 7.22, 20 28

Printer's Fee . . . $ 44.55

NOTARY PUBLIC - STATE OF KANSAS
Lydia Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas
August 14, 2025)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Liberal
will meet on August 26, 2025 at 5:30 p.m. at Liberal City Commission Chambers, 950 S. Grant 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
Seward

Revenue Neutral Rate*	43.275	Proposed Tax Rate	50.367

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

THE REGULAR MEETING OF THE LIBERAL CITY COMMISSION
August 26, 2025

The regular meeting of the Liberal City Commission was held at 5:30 p.m. at City Commission Chambers located at 950 S. Grant Ave., on Tuesday, August 26, 2025.

Commission Present: Mayor Jose Lara, Vice Mayor Matt Landry, Jeff Parsons, and Ron Warren. Janeth Vazquez was absent.

City Staff Present: City Manager Scarlette Diseker, Assistant City Manager Brad Beer, City Clerk Alicia Hidalgo, Finance Director Kristyn Reust, Building Services Director Keith Bridenstine, Water Department Foreman Fernando Zavela, Police Chief Chet Pinkston, Chief Communications Director Keeley Young, and City Attorney Lynn Koehn.

Mayor Lara called the meeting to order. Director Reust read the roll call and declared a quorum present. The Pledge of Allegiance was recited, and Jim Garcia gave the invocation.

1. AWARDS, PROCLAMATIONS, PRESENTATIONS. *No items.*

2. APPROVAL OF AGENDA.
Vice Mayor Landry moved to approve the agenda, as printed, with Commissioner Parsons seconding the motion. The motion carried 4 to 0, with Commissioner Vazquez absent.

3. MINUTES:
a. August 12, 2025 Special Meeting Minutes
b. August 12, 2025 Regular Meeting Minutes
c. August 12, 225 Work Session Minutes
Commissioner Parsons moved to approve the August 12, 2025, Special Meeting Minutes, August 12, 2025, Regular Meeting Minutes, and August 12, 2025, Work Session Minutes*, as presented, with Commissioner Warren seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.*

4. Items from Citizens.
Mayor Lara read the rules of the Commission and requested members of the audience approach the podium to address the Commission.

- Reita Isaacs asked for results on Harrison Circle Park and any discussion on sidewalks in the park.
- Assistant City Manager Beer will look at it. It will not be an easy project due to the park's shape. It will be ADA accessible.
- City Manager Diseker stated they had a capital improvement meeting earlier today and will make sure this is on the list. This will be a 2026 project.
- A dog cleanup station was also requested at Harrison Circle.

5. Items from Groups. *No items were presented.*

6. CONSENT AGENDA
a. Cereal Malt Beverage License – Western Corner, 1401 N. Western Ave.
b. Joel Mettle Lease #41.09
c. Allan and Patricia Kirk Lease #12.03

Commissioner Warren moved to approve the consent agenda, as printed, with Vice Mayor Landry seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

7. Hay, Rice & Associates, Chartered

• City Manager Diseker stated Dustin Ormiston from Hay, Rice & Associates will present an overview of the 2024 City of Liberal Audit, accompanied by a proposal for the 2025 Audit. The 2025 Audit will, once again, waive GAAP in favor of KMAAG via a resolution at the end of the year. Hard copies of the 2024 Audit will be made available to all Commissioners, and the publishing notification will be made in the High Plains Daily Leader & Times on August 28, 2025. This informs citizens of the audit being available at the City Clerk's office at City Hall.

a. 2024 Audit

• Dustin Ormiston gave a brief overview of the audit.

Vice Mayor Landry moved to approve the 2024 audit as presented, with Commissioner Parsons seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

b. 2025 Audit Contract

• Mr. Ormiston stated the contract was included in the packet for their review. He thanked Scarlette and her team. They are easy to work with, responsive, and receptive to suggestions.

Commissioner Warren moved to approve the 2025 Audit Contract, as presented, in an amount not to exceed $58,000 to be paid from the General Fund, Airport, Solid Waste, Water, and Wastewater, with Commissioner Parsons seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

8. Revenue Neutral Rate:

a. Public Hearing

Mayor Lara opened the Public Hearing.

• The Notice of Hearing to Exceed Revenue Neutral Rate was published in the High Plains Daily Leader and Times on August 14, 2025.

• City Manager Diseker stated the City of Liberal was notified by Seward County, in June 2025, that the 2026 Budget Revenue Neutral Rate was 43.275 mills. Through the 2026 budget discussions, the City anticipates that the budget will include 50.367 mills. Resolution No. 2434 was adopted on July 8, 2025, with the intent to levy a property tax in excess of the Revenue Neutral Rate. The Seward County Clerk was notified of the intent on July 9, 2025.

• City Manager Diseker noted the memo has a typo, but the Notice of Hearing published in the paper was correct.

• The City's 2025 Budget included 49.473 mills (final amount of 50.367 mills based on valuations) with a total tax levy of $6,932,800. The 2026 Budget includes an estimate of 50.367 mills with a tax levy of $8,131,453.73. Due to the increase in 2026 valuations over that of 2025, an additional $1,198,654 of property tax dollars would be generated at the 50.367 mill rate. The quantity of estimated 2026 mills is subject to change, dependent upon the final assessed valuation in November 2025. Staff anticipate that through final budget talks, the City will land somewhere between RNR and last year's final number of mills, which will add increased valuation dollars without exceeding the previous year's number of mills.

Mayor Lara closed the Public Hearing.

b. Resolution No. 2437 – Levy Property Tax Exceeding RNR

Mayor Lara requested Commission consideration of Resolution No. 2437, entitled "A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2026."

Vice Mayor Landry moved to adopt Resolution No. 2437, with Commissioner Parsons seconding the motion.

A roll call vote was taken:
Commissioner Parsons voted yes.
Vice Mayor Landry voted yes.
Commissioner Warren voted yes.
Mayor Lara voted yes.
The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

9. Resolution No. 2438 – Authorization of Water Project Funds Grant
Mayor Lara requested Commission consideration of Resolution No. 2438, entitled "A RESOLUTION AUTHORIZING THE SUBMITTAL OF A WATER PROJECTS FUND GRANT."

- Finance Director Reust stated Resolution 2438 allows for the application of the Water Project Funds Grant. The grant serves to help identify Kansas entities to obtain the upfront technical assistance and the on-the-ground actions needed to address various water quantity and quality needs. The funds are generally directed to support water-related infrastructure activities.

Commissioner Warren moved to adopt Resolution No. 2438, allowing for the application of the Water Project Funds Grant and allowing the Mayor, City Manager, and Finance Director to execute grant documents, with Vice Mayor Landry seconding the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

10. Ortuno Addition:
a. Dedication of Streets

- City Manager Diseker stated the City received the final Pay Voucher for the Ortuno Housing Project on August 11, 2025. This will be scheduled for payment on the September 9, 2025, check run. With this contract fulfilled, it is necessary for the City to accept responsibility for the following new streets in the addition: 1200 Block of South Lincoln Avenue, 1200 Block of Sinanche Avenue, 100 & 200 Block of McCray Boulevard, and Linn Court. The transfer of property from the developer to the City will be done at the conclusion of each project.

Vice Mayor Landry moved to accept the dedication of the listed streets within the Ortuno Housing Addition, with maintenance responsibilities transferring from O.C. Quality Custom Homes to the City of Liberal, effective August 26, 2025. Commissioner Parsons seconded the motion. The motion carried by a vote of 4 to 0, with Commissioner Vazquez absent.

b. Retention Pond

- City Manager Diseker stated that with the completion of the Ortuno Housing Addition Development, it is time to discuss the retention pond built within the area. Over the years, the City has either accepted or declined responsibility for the ponds within the city limits. This decision is typically based on whether the City has vested interests in the area, such as nearby water and sewer infrastructure. Brad Beer and Edgar Ortuno will present comments for the Commission to consider in order to move forward with a decision on whether or not the City will assume responsibility for the pond.
- Assistant City Manager Beer explained that the only reason the City took Marvin's pond is because it runs parallel to the City's 16-inch water main. The City does not own any ponds except for the ones it has built. He has maintenance and safety issues with ponds, along with the constant upkeep. He is not in favor of putting more work on the Street Department, because it will require a lot of maintenance. He prefers not to accept the pond.
- Discussion was held regarding the other ponds, easements, and the City does not have to accept ponds.
- Edgar Ortuno, Project Manager, stated they were under the impression the City would take responsibility for the retention pond after the initial agreement. They feel like the retention pond benefits

18. VOUCHERS:
$2,033,239.06 dated August 12, 2025.
Commissioner Warren moved to approve the vouchers, as presented, with Commissioner Parsons seconding the motion. The motion carried unanimously.

Mayor Lara adjourned the meeting.

THE CITY OF LIBERAL SEAL KANSAS

ATTEST:

Alicia Hidalgo, MMC, City Clerk

Jose Lara, Mayor