



2026

BUDGET BRIEF



A Note from our **City Manager**

City of Liberal Residents,

I am proud to present our first ever City of Liberal Budget Brief report. Transparency in decision-making and fiscal responsibility are values we hold high, and it is my hope that sharing these details about our funding sources and expenditures will help you understand how each dollar is put back to work in our community.

Our fiscal year 2026 budget was approved by the Liberal City Commission on September 16, 2025 and becomes effective on January 1, 2026. This \$61.8 million balanced budget includes funding for all major City services, including public safety, infrastructure, parks and recreation amenities, utilities, and other essential support functions which keep our community running.

When preparing a budget, it is important to consider all the vital services we provide, in addition to the quality of life projects which make Liberal an incredible place to call home. We must also be prepared for disaster scenarios and adapting to unforeseen economic conditions and emerging needs.

Establishing our budget is only the first step in helping us reach our community goals. I extend my heartfelt gratitude to our talented city staff who have consistently gone above and beyond to provide exceptional services while keeping a close watch on day-to-day expenses.

Furthermore, I would like to express my appreciation to the residents and volunteers who reach out to share their needs and ideas to improve our community. We value the opinions of our citizens and strive to deliver all taxpayers the biggest benefit for the lowest cost.

Sincerely,

Scarlette Diseker

Scarlette Diseker

City Manager, City of Liberal



Meet your Commission



Jose Lara
Mayor



Matt Landry
Vice-Mayor



Jeff Parsons
Commissioner



Janeth Vazquez
Commissioner



Ron Warren
Commissioner

City Commission meetings are scheduled for the second and fourth Tuesday of each month at 5:30 p.m. inside our Commission Chambers at the Liberal Recreation Department, 950 S. Grant Ave.

About our Budget Process

Watching our bottom line and protecting the best interests of the City's financial position is a year-round effort. We closely monitor incoming and outgoing dollars since increasing supply costs, changes in revenues, and many other external factors can require us to shift practices to stay within our budgetary bounds. Our annual budget process sets the strategy for the upcoming year based on community priorities and needs.

Each Spring, department heads and leaders begin the process of forecasting revenues (money coming in) and expenses (money going out) to decide where increases and decreases need to be made in their operating budgets. Additionally, large purchases and projects are placed on a 5-year capital equipment list to plan for any larger expenditures.

Every Summer, executive leaders meet one-on-one to review initial operating budget proposals and capital item requests. A public hearing and resolution to provide a notice of intent to levy a property tax exceeding the Revenue Neutral Rate (RNR) is typically presented to allow staff additional time to fine-tune the proposed budget for the next fiscal year.

Following further work sessions with leadership staff and the City Commission, a budget is presented in early Fall during a public hearing and voted on by the Commission for adoption. The approved budget will go into effect on January 1 of the upcoming year.

Investing in our Future

The City of Liberal balances many important priorities each day. In addition to the routine daily services we provide, we are always focused on areas of growth and improvement.

In 2025, our Commission adopted the “Launch Liberal 2035” comprehensive plan, which outlines our growth opportunities and strategies for development over the next 10 years. The key values identified in the plan were the direct result of extensive resident engagement to determine the areas that matter most to our residents.

These strategic values will guide the investments we make over the next decade:



ECONOMIC DEVELOPMENT

Building a strong economic base with a diverse business community and a vibrant downtown.



HOUSING

Having safe and attainable housing for residents at all stages of life.



COMMUNITY CHARACTER

Creating unique and identifiable places and spaces that further community pride.



TRANSPORTATION

Building a connected community providing an efficient, safe, functional, and pleasant experience for all transportation users.



RECREATION

Creating a community of great and connected park spaces with enjoyable recreation options.

Visit www.cityofliberal.org/launchliberal to learn more about our growth priorities.



Budget Fund Categories



Local government budgets are split into different fund categories, each of which involves both revenues (money we receive) and expenses (money we spend). Each category is budgeted to be balanced on its own *without* crossing funds between categories. These categories include:

General Fund – The General Fund is where most regular city business takes place. This fund supports emergency responder services, parks and recreation, traffic control, street and building maintenance, Liberal Cemetery, information technology, and many other departments.

Enterprise – Enterprise Funds are stand-alone budgets established for revenue-generating departments such as the Liberal Airport, Solid Waste, Wastewater, and Water departments. Each department uses the revenues it brings in to support its ongoing operations and future projects.

One-Cent Sales Tax – The One-Cent Sales Tax funds many special quality of life projects. This voter-approved tax is up for renewal every 10 years and project recommendations are received from the “Focus on the Future” community interest group. Project focus areas include: Streets, Drainage, and Capital Improvements; Economic Development; Crime Prevention; Housing and Community Development; and Beautification.

Special Revenue – The Special Revenue Fund holds revenues from multiple sources which support a specific, restricted use department, such as our library, tourism center, and special highway funding.

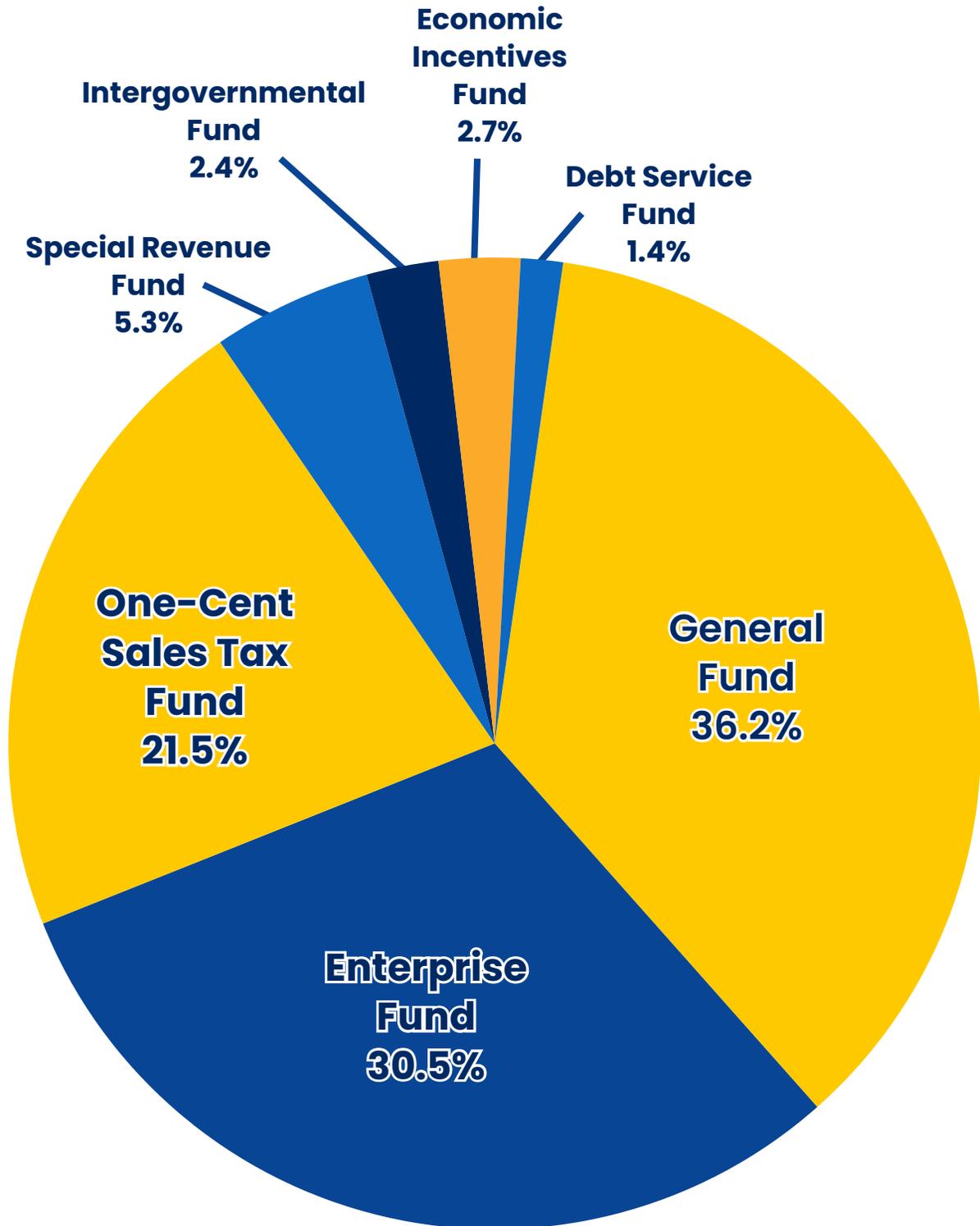
Intergovernmental – These funds are pooled and expended for shared uses between the City of Liberal and Seward County. Uses include the shared 9-1-1 Communications Center and special funding for Treatment Court and recreational programs.

Economic Incentives – This fund holds incoming revenues and outgoing expenses related to special development incentives, including Community Improvement Districts (CID), Rural Housing Incentive Districts (RHID), rebates of Transient Guest Taxes (TGT), Tax Increment Financing (TIF), and Moderate Income Housing (MIH) grants.

Debt Service – The Debt Service Fund includes all interest earnings and expenses related to debt payments.

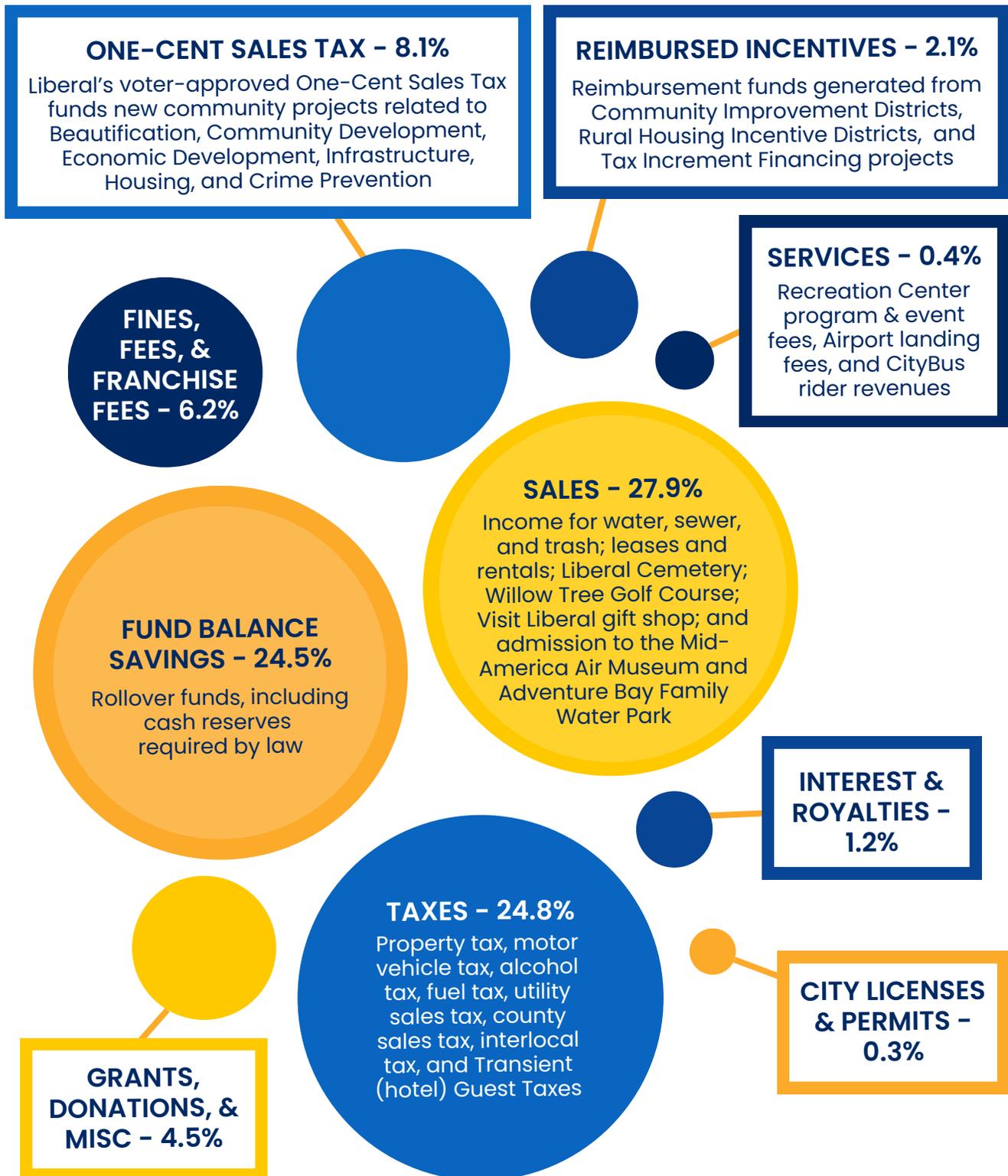
Note: For the purposes of this report, budget transfers and the half-cent sales tax funds collected through the City and passed directly on to USD No. 480 are not included in our report totals. Totals will vary from official publications.

Budget Fund Categories

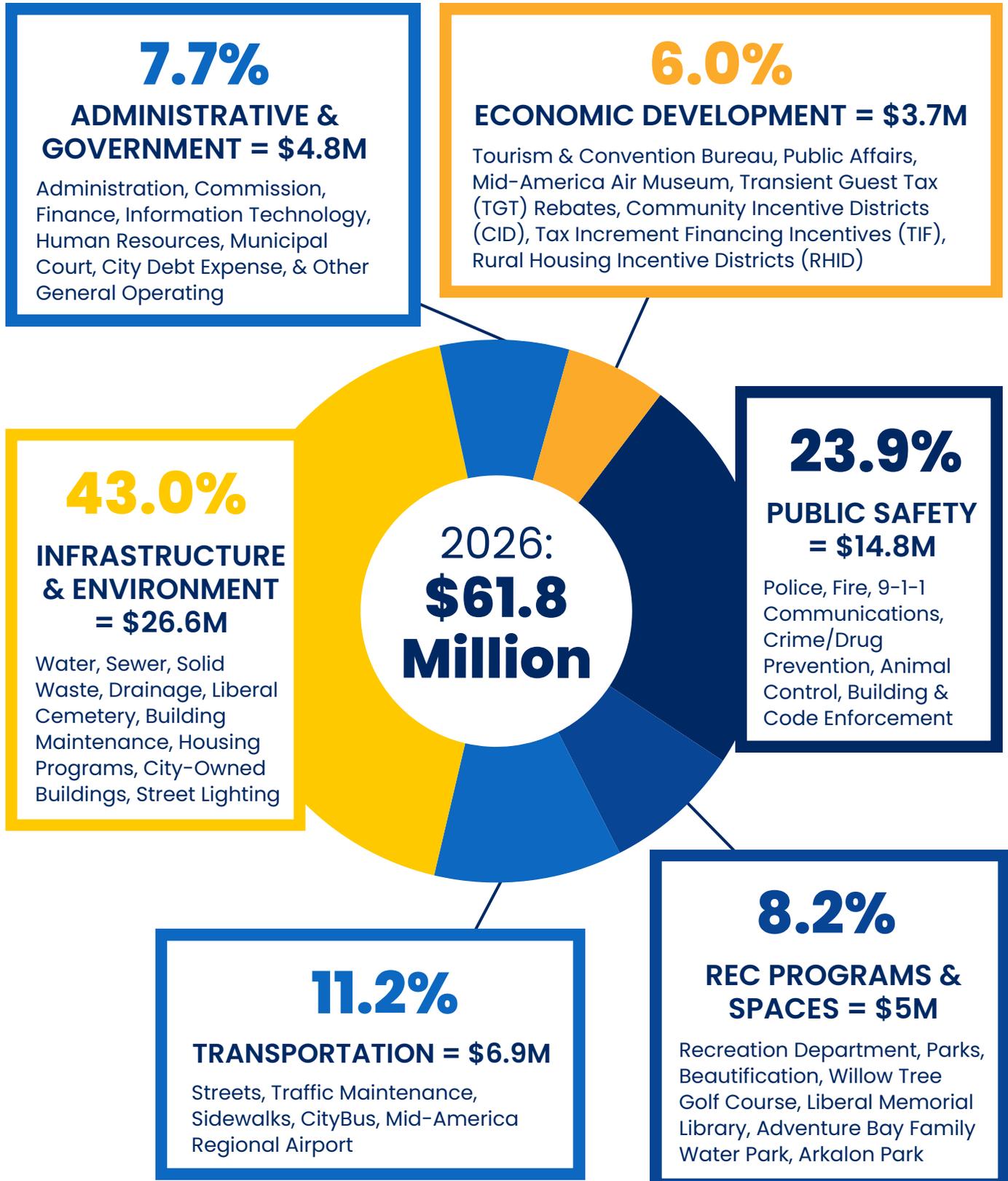


Overall Revenues

Funding for operations comes from a variety of revenue sources, including taxes, sales & service fees, fines, rollover savings, our One-Cent Sales Tax, and more.



Overall Expenses



Capital Improvements

Our capital improvement budget includes one-time equipment purchases and special projects that exceed a \$10,000 dollar amount and carry a long-term value and useful life. Items and projects are budgeted, then brought back to the City Commission during the budgeted year for review and final approval.

2025 IMPROVEMENT PROJECTS

Willow Tree Golf Course
Pro Shop Remodel

Randall Pond

Ortuno Housing Addition
Infrastructure RHID

Pickleball Courts

Community Art Mural

Animal Shelter Dog Park

Park Lighting

Leete Playground Turf

Dorothy's Slipper Slide

Airport Parallel Taxiway

HVAC & Firearm Purchases
for Police Department

Public Facility Security Systems

Fire Department Rescue Tools & Radios

Mid-America Air Museum Fencing,
Heater Replacement, &
Fire System Upgrades

IT Equipment & Server Upgrades

Doll Housing Addition
Infrastructure RHID

Light Park Fitness Court

2026 IMPROVEMENT PROJECT PLANS

Community Dog Park

Adventure Bay Water Park
Restoration & Repairs

Blue Bonnet Park &
Mary Frame Park Restrooms

CityBus Facility, Bus Shelters, &
CityBus Vehicle Purchases

Railroad Overpass
Project Development

Arkalon Park Road Repair &
Bathhouse Remodel

Willow Tree Golf Course
Golf Cart Replacement, Cart Paths,
& Outdoor Gathering Space

Park & Wayfinding Signage Updates

Police Department Building
Remodel & Security Upgrades

HVAC for Municipal Court
& Tourism Center

Wastewater Lift Station & Equipment

Department Mower Purchases

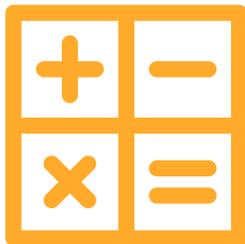
Air Museum Ceiling Insulation

Airport Security Cameras

IT Storage & Server Upgrades

What's in a Tax Mill?

The mill levy is a property tax applied based on the assessed value of a property, including residential properties, commercial properties, or undeveloped land. A mill is one one-thousandth of a dollar. In property tax terms, one mill equals \$1 per \$1,000 of assessed valuation. The combined mill levies from several taxing entities affect your property tax bill.



CALCULATING YOUR PROPERTY TAX BILL:

$$\left(\begin{array}{c} \text{ASSESSED} \\ \text{PROPERTY} \\ \text{VALUE} \end{array} \times \begin{array}{c} \text{COMBINED} \\ \text{MILL} \\ \text{LEVIES} \end{array} \right) \div 1,000 = \begin{array}{c} \text{YOUR} \\ \text{TAX} \\ \text{BILL} \end{array}$$

The value of one mill can vary from one taxing entity (and community) to the next, depending on the properties on which it can collect. That means the overall dollar amount being collected can be higher for an entity's larger tax base but still come in at a lower mill than an entity with a smaller tax base. The City of Liberal can only collect property taxes from land owners located within our city limits.

HISTORIC PROPERTY TAX MILL AMOUNTS

Liberal's property tax mill levy rate has been reduced or flat since 2023.

2023 - 55.635

2024 - 53.078

2025 - 50.367

2026 - 50.367*

*2026 estimate pending final valuations

HOW DO WE COMPARE?

In 2026, the City of Liberal's mill levy represents **27%** of the estimated total tax mill levy for city residents with **18%** of overall property tax dollars levied supporting City of Liberal operations.

2026 CITY PROPERTY TAX PER PERSON

(city property tax divided by city population)

Liberal - \$423.87/person

Garden City - \$438.45/person

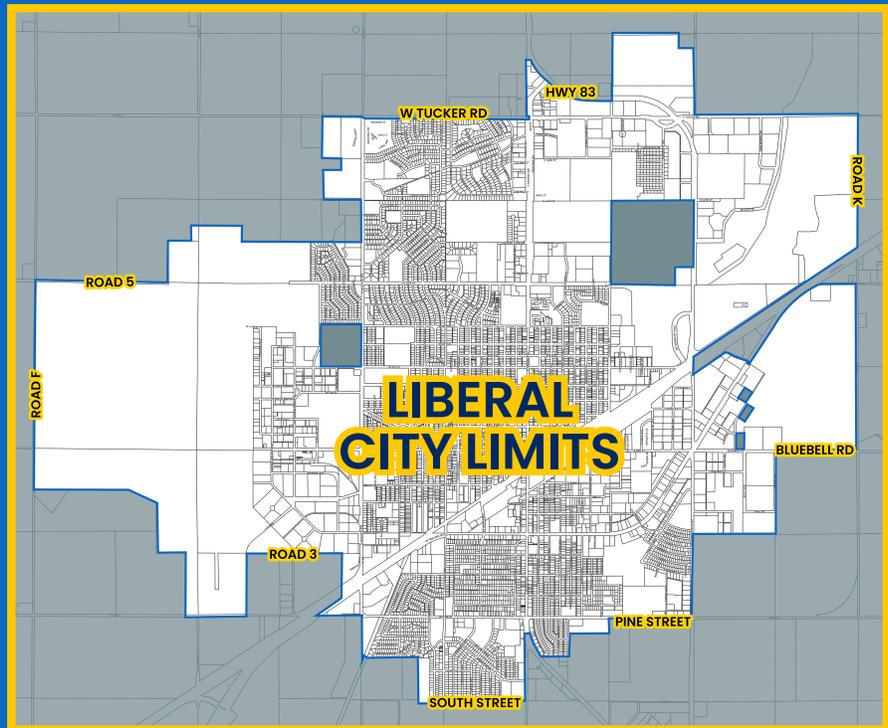
Dodge City - \$296.34/person

City Services

The City of Liberal is responsible for activities occurring within the boundaries of our city limits and on our city-owned properties for the services we perform. We do not maintain state highways or county roads.

Property taxes are only collected for properties located inside our city limits.

Sales tax dollars are generated within our city limits by both local and non-local purchasers. Those dollars support our One-Cent Sales Tax fund for special community projects.



DEPARTMENTS

City Commission
Administration
Animal Control
Building, Planning, & Zoning
Building Maintenance
City/County Economic Development
Code Enforcement
Emergency Communications
Finance
Fire
Grants
Human Resources
Information Technology
Liberal Cemetery

Mid-America Air Museum
Mid-America Regional Airport
Municipal Court
Parks
Police
Public Transportation
Recreation
Solid Waste
Streets
Tourism & Visitors Bureau
Utility Billing
Wastewater
Water
Willow Tree Golf Course

By the Numbers

CITY SIZE

19,825 residents (per the 2020 Decennial Census)

6,386 households

11.4 square miles

CITY STAFF

27 departments

234 full-time employees

62 part-time employees

120 seasonal employees

\$17.6 M annual employee payroll
circulated locally