



City Commission Special Meeting Agenda  
Tuesday, December 30, 2025, 4:00 PM  
City Commission Chambers, 950 S. Grant Ave.

- Call to Order
- 1. 2025 Budget Amendments
  - a. Public Hearing
  - b. Ordinance No. 4642 - Amend the Fiscal Year 2025 Budget
- 2. 2025 Fiscal Year Transfers
- 3. Reclassification of Delinquent Accounts Receivable & Utility Accounts
  - ADJOURNMENT



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM # 1.**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From: Brian Mannel, CFO

RE: 2025 Budget Amendments

**Recommendation:**



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM # 1.a.**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From: Brian Mannel, CFO

RE: Public Hearing

It is necessary to amend our 2025 Fiscal Year Budget that was adopted on September 24, 2024. Enclosed, please find the proposed State of Kansas Amended Budget Forms. The notice of Budget Hearing was published on December 18, 2025. Detailed descriptions of the necessary fund adjustments and their explanations are as follows:

Item	Fund	2025 FY Adopted Budget	Increase Amount	Proposed Amended 2025 FY Budget
1	Library	\$671,200	\$20,000	\$691,200
2	Airport Utility	\$664,900	\$75,000	\$739,900
3	Water Utility	\$7,536,600	\$100,000	\$7,636,600

**Item 1 - Library:** Amendment required to account for higher expenses due to delinquent taxes received by the County for disbursement.

**Item 2 - Airport Utility:** Amendment required to account for higher expenses due to grants received and the hiring of an administrative assistant.

**Item 3 - Water Utility:** Amendment required to account for higher expenses incurred due to EOY Transfer to General Fund and EOY Enterprise Fleet Transfer.

**Recommendation:**

City Staff request Commission consideration to review the 2025 Fiscal Year Budget Amendments for the Library, Airport Utility Fund, and Water Utility Fund, followed by a vote on the next item for Ordinance No. 4642.

2025

**Amended  
Certificate  
For Calendar Year 2025**

To the Clerk of Seward, State of Kansas  
We, the undersigned, duly elected, qualified, and acting 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 expenditure for the various funds for the year.

		2025 Amended Budget			
		Page No.	Amount of 2024 Tax that was Levied	Adopted 2025 Expenditures	Proposed Amended 2025 Expenditures
Table of Contents:					
<b>Fund</b>	<b><u>K.S.A.</u></b>				
Library	12-1220	2	598,475	671,200	691,200
Airport Utility		3		664,900	739,900
Water Utility		4		7,536,600	7,636,600
Totals		xxxxxxx	598,475	8,872,700	9,067,700
Summary of Amendments		5			

Attested date: \_\_\_\_\_

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Jose Lara, Mayor

Assisted by: \_\_\_\_\_

\_\_\_\_\_  
Matt Landry, Vice Mayor

Address: \_\_\_\_\_

\_\_\_\_\_  
Jeff Parsons, Commissioner

Email: \_\_\_\_\_

\_\_\_\_\_  
Janeth Vazquez, Commissioner

\_\_\_\_\_  
Ron Warren, Commissioner

Governing Body

CPA Summary
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Liberal

2025

Adopted Budget

Water Utility	2025 Adopted Budget	2025 Proposed Budget
Unencumbered Cash Balance January 1	1,262,600	1,512,600
<b>Receipts:</b>		
Ad Valorem Tax		
Delinquent Tax		
Motor Vehicle Tax		
Recreational Vehicle Tax		
16/20M Vehicle Tax		
Sales & Charges	6,116,000	6,116,000
Miscellaneous	8,000	8,000
Interest on Idle Funds	150,000	
<b>Total Receipts</b>	<b>6,274,000</b>	<b>6,124,000</b>
<b>Resources Available:</b>	<b>7,536,600</b>	<b>7,636,600</b>
<b>Expenditures:</b>		
Personnel Expenses	1,605,800	1,605,800
Operations & Maintenance	5,658,000	4,658,000
Capital Expenses	150,000	150,000
Transfer: Debt Service	0	0
Water Equip Reserve	0	0
Transfer: Enterprise Fleet	114,800	114,800
Miscellaneous	8,000	8,000
Transfer: General Fund	0	1,100,000
<b>Total Expenditures</b>	<b>7,536,600</b>	<b>7,636,600</b>
Unencumbered Cash Balance December 31	0	0

CPA Summary
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**Notice of Budget Hearing for Amending the  
2025 Budget**

The governing body of

**Liberal**

will meet on the day of December 30, 2025 at 4:00 PM at City Commission Chambers, Liberal Recreation Center, 950 S. Grant Ave. for the purpose of hearing and answering objections of taxpayers relating to the proposed amended use of funds.

Detailed budget information is available at City Clerk's Office, Liberal City Hall, 324 N. Kansas Ave and will be available at this hearing.

**Summary of Amendments**

<b>Fund</b>	2025 Adopted Budget			2025 Proposed Amended Expenditures
	Actual Tax Rate	Amount of Tax that was Levied	Expenditures	
Library	4.348	598,475	671,200	691,200
Airport Utility			664,900	739,900
Water Utility			7,536,600	7,636,600

Brian Mannel

Official Title: Chief Financial Officer



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM # 1.b.**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From: Brian Mannel, CFO

RE: Ordinance No. 4642 - Amend the Fiscal Year 2025 Budget

As stated in the Public Hearing, City Staff have identified three funds that need to be amended for the 2025 Fiscal Year Budget and have attached the corresponding ordinance.

**Recommendation:**

City Staff request Commission consideration to adopt Ordinance No. 4642, amending the 2025 Fiscal Year Budget for the City of Liberal for the Library Fund, Airport Utility Fund, and Water Utility Fund.

**ORDINANCE NO. 4642**

AN ORDINANCE AMENDING THE 2025 FISCAL YEAR BUDGET APPROPRIATIONS FOR THE LIBRARY FUND, AIRPORT UTILITY FUND, AND WATER UTILITY FUND.

BE IT ORDAINED by the Governing Body of the City of Liberal, Seward County Kansas to wit:

SECTION 1. An amendment to the Library Fund, Airport Utility Fund, and Water Utility Fund for the Fiscal Year 2025 Budget for the City of Liberal, as approved for submission to the State of Kansas, Division of Municipal Services and the County Clerk, Seward County, Kansas, is hereby approved in accordance with K.S.A. 79-2929(a) where no additional tax levies are needed.

SECTION 2. The amended budget, as approved with the County Clerk, shall constitute and shall hereafter be declared to be an appropriation of the amended funds.

SECTION 3. That this Ordinance shall become effective upon its passage and adoption by the Governing Body of the City of Liberal, Kansas.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas, this 30<sup>th</sup> day of December, 2025.

The City of Liberal, Kansas

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Jose Lara, Mayor

ATTEST:

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Alicia Hidalgo, MMC, City Clerk



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM # 2.**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From: Scarletta Diseker, City Manager

RE: 2025 Fiscal Year Transfers

City Staff have identified the attached necessary 2025 Fiscal Year Transfers, for which sufficient budget authority exists. These are project-based transfers, where we have received Commission approval and coded them collectively to the 301 Construction Fund during the project build. At the end of the year, we reconcile each project and request the transfer from the approved funding source to the 301 Construction Fund in order to bring the project balance back to zero.

In addition to the transfer into Fund 301, we have identified four completed projects with positive cash balances, of which a transfer back to the originating funding source is necessary to bring the balance to zero and move forward with capitalization.

The attached breakdown shows the transfers by project codes.

**Recommendation:**

City Staff request Commission consideration to approve the 2025 Fiscal Year Transfers as presented.

<b>Transfer From</b>	<b>Transfer To</b>	<b>Description</b>	<b>Amount</b>
Special Parks & Recreation	General – Rec Facilities, Parks	Reallocate Rec Facilities Expenses to Special Parks & Recreation	69,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “ORTUNO” (Ortuno Housing Project) Expenses	1,537,816.78
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “HOLLY” (Holly Ridge 4 <sup>th</sup> Addition Project) Expenses	317.12
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “DOLL” (Doll Addition Project) Expenses	84,998.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “RANDALL” (Randall Pond Project) Expenses	116,131.16
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “BULLPEN” (Baseball Bullpen Project) Expenses	119.26
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “AIRPROD” (Air Products Road Project) Expenses	3,000.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “FITNESS” (Light Park Fitness Court Project) Expenses	166,744.46
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “DEPOTROOF” (Depot Roof Repair Project) Expenses	65,426.00
1% Sales Tax – Streets, Drainage, Other Improvements	Capital Projects	Fund “PKLIGHTS” (Park Lighting Project) Expenses	339,802.99
1% Sales Tax – Economic Development Public Transportation	Capital Projects	Fund “BUSFACILITY” (Bus Facility Project) Expenses	117,562.87
1% Sales Tax – Crime Prevention, Drugs, & Alcohol	Capital Projects	Fund “DOGPK” (Animal Shelter Dog Park Project) Expenses	25,902.46
1% Sales Tax – Crime Prevention, Drugs, & Alcohol	Capital Projects	Fund “INASEC” (INA Alert Security Upgrade Project) Expenses	43,093.66
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “MCCRAYSPLASH” (McCray Park Splash Pad Project) Expenses	254.67
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “MHRNSPLASH” (Mahuron Park Splash Pad Project) Expenses	307.50
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “CEMETERY” (Cemetery Expansion Project) Expenses	8,785.00

1% Sales Tax – Housing & Community Development	Capital Projects	Fund “PICKLE” (Blue Bonnet Park Pickleball Court Project) Expenses	22,251.85
1% Sales Tax – Housing & Community Development	Capital Projects	Fund “WILLOW” (Willowtree Pro Shop Remodel Project) Expenses	59,896.51
1% Sales Tax – Beautification	Capital Projects	Fund “MURAL” (Community Art Mural Project) Expenses	17,461.27
Water Utility	Capital Projects	50% Cash Investment in Water Infrastructure Project	650,000.00

<b>Transfer From</b>	<b>Transfer To</b>	<b>Description</b>	<b>Amount</b>
Capital Projects	Gifts & Donations	Fund "ARKHST" (Arkalon Camp Host Cabin Project) Expenses	337.78
Capital Projects	1% Sales Tax – Streets, Drainage, Other Improvements	Fund "CENTER" (New Rec Center Project) Expenses	63,865.16
Capital Projects	1% Sales Tax – Crime Prevention	Fund "OLDCTY" (PD/Municipal Court Building Remodel Project) Expenses	340.00
Capital Projects	Water Utility Reserve	Fund "WATLN2" (Water Line 2 <sup>nd</sup> Street Project) Expenses	2,579.51



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM # 3.**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From: Brian Mannel, CFO

RE: Reclassification of Delinquent Accounts Receivable & Utility Accounts

City Commission approval is necessary to reclassify accounts receivable and utility account delinquencies that are over 120 days past due, as these are not bookable, quality assets. We last reclassified delinquent accounts as of December 24, 2024.

For your consideration, the breakdown of these delinquency amounts requiring reclassification is as follows:

Accounts Receivable	\$32,470.70
Water Delinquency	\$21,632.76
Sewer Delinquency	\$29,356.67
Refuse Delinquency	\$9,886.58
<b>TOTAL DELINQUENCIES</b>	<b>\$93,346.71</b>

The accounts receivable balance is composed primarily of non-utility amounts (mowing, property damage, City leases, and roll-off trash charges) that we cannot assess to those who incurred them, as either the property ownership has changed or there is no property ownership available to assess the charges to.

As we have been strictly enforcing monthly shut-offs for non-pay utility accounts, our overall delinquency rate has been favorable. Before utility service is reconnected, we collect the entire balance due, including any reconnection fees and additional billings. On a monthly basis, the utility accounts are sent to the Kansas State Setoff Program after they become 120 days delinquent.

The total utility sales delinquent reclassification percentage is computed as follows:

Utilities - Total Sales	\$13,483,695.13
Utilities - Delinquencies	\$60,876.01
<b>TOTAL UT RECLASSIFICATION %</b>	<b>0.45%</b>

Although the delinquent accounts receivable and utility charges will be reclassified from quality assets, City Staff will continue aggressive collection efforts on these accounts. We continue to collect on past,

reclassified utility delinquencies and have had favorable results either through the Kansas State Setoff Program or subsequent collection from the delinquent utility account holder.

**Recommendation:**

City Staff request Commission consideration to approve the reclassification of delinquent accounts receivable and utility accounts in the total amount of \$93,346.71.



**CITY OF LIBERAL  
CITY COMMISSION MEETING  
December 30, 2025  
AGENDA ITEM #**

To: Mayor Jose Lara  
Vice Mayor Matt Landry  
Commissioner Ron Warren  
Commissioner Janeth Vazquez  
Commissioner Jeff Parsons

Date: December 30, 2025

From:

RE: ADJOURNMENT

**Recommendation:**