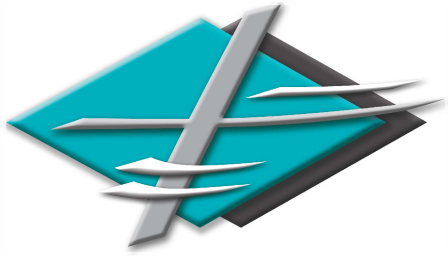
CITY OF BUHLER, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

CITY OF BUHLER, KANSAS

CITY OF THE THIRD CLASS

For the Year Ended December 31, 2025

Ryan Wray, Mayor

CITY COUNCIL

Ryan Brady

Andrew Epp

Candace Davidson

Mike Knopp

Chuck Taylor

CITY OFFICERS

Sara Howard
Clerk

Mark Tremaine
Attorney

Sarah Glass
Deputy Clerk

Darrin Banning
Chief of Police

James Perry
Public Works Superintendent

CITY OF BUHLER, KANSAS

For the Year Ended December 31, 2025

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LOYD GROUP, LLC

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Galva, KS 67443
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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Council
City of Buhler, Kansas 67522

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Buhler, Kansas (City), a Municipal Financial Reporting Entity, as of and for the year ended December 31, 2025 and the related notes to the financial statement.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City as of December 31, 2025, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City as of December 31, 2025, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the financial statement is prepared by the City on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Other Matter

The prior year's financial statement for the year ended December 31, 2024, was audited by another auditor, who expressed an unmodified opinion on regulatory basis of account, on November 21, 2025.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts, expenditures-actual and budget and schedule of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In

our opinion, the accompanying supplementary information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Another auditor previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of City of Buhler, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated November 21, 2025, which contained an unmodified opinion on the basic financial statement. The 2024 basic financial statement and their accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link https://admin.ks.gov/offices/accounts-reports/local-government/municipal-services. The 2024 actual column (2024 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended December 31, 2025 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2024 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2024 basic financial statement. The 2024 comparative information was subjected to the auditing procedures applied in the audit of the 2024 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2024 basic financial statement or to the 2024 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2024 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2024, on the basis of accounting described in Note 1.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
March 20, 2026

CITY OF BUHLER, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GENERAL FUND:						
General Fund	$ 602,899	$ 1,052,786	$ 1,158,479	$ 497,206	$ -	$ 497,206
SPECIAL PURPOSE FUNDS:						
Library Fund	492	56,414	53,100	3,806	-	3,806
Special Highway Fund	3,303	41,012	24,295	20,020	-	20,020
Recreation Fund	52	15,159	14,158	1,053	-	1,053
Employee Benefits Fund	1,133	167,433	147,480	21,086	21	21,107
American Rescue Plan Act Fund	-	-	-	-	-	-
City Development and Trust Fund	8,173	44,377	43,692	8,858	-	8,858
Revolving Loan - WWTP Fund	65,921	70,021	70,022	65,920	-	65,920
Revolving Loan - Water 2009 Fund	77,908	65,000	64,896	78,012	-	78,012
Pathways Grant Fund	-	-	-	-	-	-
Total Special Purpose Funds	156,982	459,416	417,643	198,755	21	198,776
BOND AND INTEREST FUND:						
Bond and Interest Fund	43,877	105,851	109,710	40,018	-	40,018
CAPITAL PROJECTS FUNDS:						
Equipment Reserve Fund	75,205	100,000	13,883	161,322	-	161,322
Capital Improvement Fund	155,865	89,605	53,691	191,779	-	191,779
Industrial Park II Project Fund	(23,625)	64,790	41,165	-	-	-
Water Project 2025 Fund	-	3,872,583	668,938	3,203,645	-	3,203,645
Total Capital Projects Funds	207,445	4,126,978	777,677	3,556,746	-	3,556,746
BUSINESS FUNDS:						
Sewer Utility Fund	37,683	260,775	255,552	42,906	-	42,906
Water Utility Fund	84,560	363,717	342,610	105,667	35	105,702
Sewer Replacement Reserve Fund	25,436	18,320	16,526	27,230	-	27,230
Water Surplus Reserve Fund	41,073	15,000	922	55,151	-	55,151
Water Meter Deposit Fund	1,282	-	1,282	-	-	-
Total Business Funds	190,034	657,812	616,892	230,954	35	230,989
Total Reporting Entity (Excluding Agency Funds)	$ 1,201,237	$ 6,402,843	$ 3,080,401	$ 4,523,679	$ 56	$ 4,523,735

COMPOSITION OF CASH:	
Petty Cash - City Clerk	$ 50
Checking Accounts - Community National Bank & Trust	4,291,202
Savings Account - Community National Bank & Trust	232,483
Buhler Bucks - Community National Bank & Trust	332
Total Cash	4,524,067
Less Agency Funds per Schedule 3	(332)
Total Reporting Entity (Excluding Agency Funds)	$ 4,523,735

The notes to the financial statement are an integral part of this statement.

CITY OF BUHLER, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

The City of Buhler is a municipal corporation governed by an elected mayor and an elected five-member council. The regulatory financial statement presents the City of Buhler (the municipality) and does not include any related municipal entities.

(b) Regulatory Basis Fund Types

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.).

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.).

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(d) Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1) Preparation of the budget for the succeeding calendar year on or before August 1st.
2) Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3) Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4) Adoption of the final budget on or before August 25th.

If the municipality is holding a revenue neutral rate hearing, the public hearing shall be no sooner than August 20th and no later than September 20th, but at least ten days after all statutory notification and publication requirements have been met. Municipal budgets requiring a hearing to exceed the revenue neutral rate should be adopted on or before October 1st but may not be adopted prior to the revenue neutral rate hearing. The municipality did not hold a revenue neutral rate hearing for this year.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for the year 2025.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, and certain Special Purpose Funds as noted in the presentation of the appropriate Schedule 2.

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

There were outstanding checks over two years, this is a violation of K.S.A. 10-815.

Kansas municipalities are subject to the cash-basis law as stated in Kansas Statute 10-1113. The Industrial Park II Project Fund has a negative unencumbered cash balance at January 1, 2025, which is allowable under Kansas Statute 12-1663. This fund will be reimbursed in the current fiscal year from temporary note proceeds.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. Effective January 1, 2026, K.S.A. 9-1402 authorizes financial institutions to secure deposits of public moneys of governmental units through the Kansas Collateral Pool (public moneys pooled method as defined by 2025 Senate Substitute for House Bill 2152). The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2025.

At December 31, 2025, the City's carrying amount of deposits was $4,524,067 and the bank balance was $4,552,472. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $250,000 was covered by federal depository insurance and the remaining $4,302,472 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2025, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds:									
Series 2009	2.50% to 4.50%	5/01/2009	$ 538,000	10/1/2029	$ 70,000	$ -	$ 10,000	$ 60,000	$ 3,125
Series 2016	2.00% to 3.50%	12/21/2016	1,250,000	10/1/2035	895,000	-	60,000	835,000	25,289
Series 2025	4.25% to 5.00%	3/13/2025	955,000	2/1/2031	-	955,000	-	955,000	-
Total General Obligation Bonds					965,000	955,000	70,000	1,850,000	28,414
General Obligation Temporary Bond:									
Series 2024	4.00%	3/18/2024	900,000	10/1/2027	900,000	3,000,000	-	3,900,000	59,367
Revolving Loans									
KWPCRF Project No. C20-1700-01	2.58%	10/28/2005	594,300	3/1/2027	168,478	-	66,098	102,380	3,543
KPWSLF Project No. 2701	3.63%	2/9/2012	2,038,095	2/1/2031	372,755	-	51,830	320,925	11,805
Total Revolving Loans					541,233	-	117,928	423,305	15,348
Total Contractual Indebtedness					$ 2,406,233	$ 3,955,000	$ 187,928	$ 6,173,305	$ 103,129

4. LONG-TERM DEBT (CONT.)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year								
	2026	2027	2028	2029	2030	2031 to 2035	2036 to 2040	2041 to 2045	Total
PRINCIPAL:									
General Obligation Bonds:									
Series 2009	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ -	$ -	$ -	$ -	$ 60,000
Series 2016	65,000	65,000	70,000	70,000	75,000	400,000	90,000	-	835,000
Series 2025	10,000	30,000	35,000	35,000	35,000	215,000	270,000	325,000	955,000
Total General Obligation Bonds	90,000	110,000	120,000	120,000	110,000	615,000	360,000	325,000	1,850,000
General Obligation Temporary Bond:									
Series 2025	-	3,900,000	-	-	-	-	-	-	3,900,000
Revolving Loans:									
KWPCRF Project No. C20-1700-01	67,815	34,565	-	-	-	-	-	-	102,380
KPWSLF Project No. 2701	53,729	55,697	57,737	59,851	62,044	31,867	-	-	320,925
Total Revolving Loans	121,544	90,262	57,737	59,851	62,044	31,867	-	-	423,305
TOTAL PRINCIPAL	211,544	4,100,262	177,737	179,851	172,044	646,867	360,000	325,000	6,173,305
INTEREST:									
General Obligation Bonds:									
Series 2009	2,700	2,025	1,350	675	-	-	-	-	6,750
Series 2016	23,999	22,536	20,976	19,226	17,406	53,313	2,925	-	160,381
Series 2025	65,817	41,963	40,463	38,713	36,963	155,313	101,713	42,560	523,505
Total General Obligation Bonds	92,516	66,524	62,789	58,614	54,369	208,626	104,638	42,560	690,636
General Obligation Temporary Bond:									
Series 2024	156,000	156,000	-	-	-	-	-	-	312,000
Revolving Loans:									
KWPCRF Project No. C20-1700-01	1,993	403	-	-	-	-	-	-	2,396
KPWSLF Project No. 2701	10,090	8,311	6,468	4,557	2,576	523	-	-	32,525
Total Revolving Loans	12,083	8,714	6,468	4,557	2,576	523	-	-	34,921
TOTAL INTEREST	260,599	231,238	69,257	63,171	56,945	209,149	104,638	42,560	1,037,557
TOTAL PRINCIPAL AND INTEREST	$ 472,143	$4,331,500	$ 246,994	$ 243,022	$ 228,989	$ 856,016	$ 464,638	$ 367,560	$7,210,862

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The City participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kspers.gov or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 9.71% for KPERS for the fiscal year ended December 31, 2025. Contributions to the pension plan from the City were $56,616 for KPERS for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the City's proportionate share of the collective net pension liability reported by KPERS was $454,262. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kspers.gov or can be obtained as described above.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Death and Disability Other Post Employment Benefits

K.S.A. 74-4927, disabled members in KPERS receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2025.

6. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS (CONT.)

(c) Other Employee Benefits

Vacation – Five days of vacation leave may be accumulated and carried over to the next year. No vacation leave shall be taken until a new employee has completed one year of service.

Each permanent full-time employee will accrue vacation leave as follows:

Year of Service	Per Year
After 2 years	48 working hours
After 10 years	96 working hours
After 11 years	144 working hours

Amount of sick leave – Sick leave is allowed to accumulate at the rate of one half day for each full month of service with a maximum accumulation of 120 days. On termination of employment an employee shall not be paid for accumulated sick leave.

7. CLAIMS AND JUDGMENTS

The City participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

The City is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The City has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2024 to 2025 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations the City is a party to various claims, legal actions and complaints. It is the opinion of the City's management and legal counsel that these matters are not anticipated to have a material financial impact on the City.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Capital Improvement Fund	K.S.A. 12-1, 118	$ 50,000
General Fund	Equipment Reserve Fund	K.S.A. 12-1, 117	100,000
General Fund	Employee Benefits Fund	K.S.A. 12-16, 102	55,445
Library Fund	Employee Benefits Fund	K.S.A. 12-16, 102	5,200
Water Utility Fund	Water Surplus Reserve Fund	K.S.A. 12-825d	15,000
Water Utility Fund	Revolving Loan-Water 2009 Fund	K.S.A. 12-825d	65,000
Water Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	32,395
Sewer Utility Fund	Sewer Replacement Reserve Fund	K.S.A. 12-631o	18,320
Sewer Utility Fund	Revolving Loan-WWTP Fund	K.S.A. 12-825d	70,021
Sewer Utility Fund	Employee Benefits Fund	K.S.A. 12-16, 102	21,311
Water Meter Deposit Fund	Water Utility Fund	K.S.A. 12-822	1,282
Total			$ 433,974

9. CAPITAL PROJECTS

Capital project authorizations with approved change orders compared with expenditures (excluding principal and interest, legal fees, etc.) from inception are as follows:

	Project Authorization	Expenditures to Date
Industrial Park II Project	$ 955,000	$ 899,485
Water Improvements Project	3,900,000	595,926
Total Capital Projects	$ 4,855,000	$ 1,495,411

10. SUBSEQUENT EVENTS

Management has evaluated the effects on the financial statement of subsequent events occurring through the date of this report, which is the date at which the financial statement was available to be issued.

CITY OF BUHLER, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2025

	Certified Budget	Adjustment for for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GENERAL FUND:					
General Fund	$ 1,332,831	$ -	$ 1,332,831	$ 1,158,479	$ (174,352)
SPECIAL PURPOSE FUNDS:					
Library Fund	53,100	-	53,100	53,100	-
Special Highway Fund	59,466	-	59,466	24,295	(35,171)
Recreation Fund	14,194	-	14,194	14,158	(36)
Employee Benefits Fund	147,480	-	147,480	147,480	-
BOND AND INTEREST FUND:					
Bond and Interest Fund	138,414	-	138,414	109,710	(28,704)
BUSINESS FUNDS:					
Sewer Utility Fund	257,341	-	257,341	255,552	(1,789)
Water Utility Fund	344,085	-	344,085	342,610	(1,475)

CITY OF BUHLER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Taxes -				
Ad valorem property tax	$ 256,535	$ 248,102	$ 251,146	$ (3,044)
Delinquent tax	4,139	14,390	-	14,390
Motor vehicle tax	53,452	52,851	48,753	4,098
Recreational vehicle tax	481	438	750	(312)
In lieu of tax	215,229	232,110	150,000	82,110
Local sales tax	285,408	176,618	250,000	(73,382)
Total Taxes	815,244	724,509	700,649	23,860
Licenses and Permits -				
Utility franchise fees	81,576	98,341	80,000	18,341
Licenses and permits	1,194	940	200	740
Total Licenses and Permits	82,770	99,281	80,200	19,081
Fines, Forfeitures and Penalties -				
Police fines	28,596	36,568	20,000	16,568
Use of Money and Property -				
Interest received	2,329	4,563	4,000	563
Other -				
Miscellaneous	4,420	26,550	2,000	24,550
Regulatory fees	12,000	18,725	6,500	12,225
Utility service charges	68,176	71,337	70,000	1,337
Rent	420	620	150	470
Grants	1,030	-	1,000	(1,000)
Donations	691	729	-	729
Reimbursements	79	-	1,500	(1,500)
Appropriation to Wellness Center	34,000	36,000	36,000	-
Swimming pool fees	30,309	33,904	-	33,904
Total Other	151,125	187,865	117,150	70,715
Total Receipts	1,080,064	1,052,786	$ 921,999	$ 130,787

CITY OF BUHLER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures				
Administrative -				
Personal services	$ 42,780	$ 52,022	$ 68,000	$ (15,978)
Contractual services	41,347	60,846	50,000	10,846
Commodities	17,308	18,076	20,000	(1,924)
Travel expense	365	500	-	500
Transfer to Employee Benefits Fund	4,000	8,000	5,000	3,000
Total Administrative	105,800	139,444	143,000	(3,556)
Park -				
Personal services	7,623	9,873	19,000	(9,127)
Contractual services	30,465	35,566	27,000	8,566
Commodities	2,847	4,728	4,000	728
Capital outlay	1,000	1,000	1,000	-
Appropriation to USD 313	-	-	1,000	(1,000)
Transfer to Employee Benefits Fund	2,000	3,500	3,000	500
Total Park	43,935	54,667	55,000	(333)
Street light -				
Contractual services	21,449	20,414	22,000	(1,586)
Refuse -				
Contractual services	68,326	77,678	72,500	5,178
Swimming Pool -				
Personal services	40,243	41,939	37,000	4,939
Contractual services	4,174	4,531	5,000	(469)
Commodities	10,280	10,520	3,500	7,020
Total Swimming Pool	54,697	56,990	45,500	11,490
Municipal Court -				
Personal services	11,267	10,369	9,500	869
Contractual services	183	347	5,000	(4,653)
Commodities	3,413	4,537	1,000	3,537
Total Municipal Court	14,863	15,253	15,500	(247)
Wellness Center -				
Personal services	57,073	67,182	62,000	5,182
Contractual services	25,933	21,908	27,000	(5,092)
Commodities	195	76	100	(24)
Appropriation to USD 313 Buhler	50,000	50,000	50,000	-
Transfer to Employee Benefits Fund	4,500	4,200	4,500	(300)
Total Wellness Center	137,701	143,366	143,600	(234)

CITY OF BUHLER, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Expenditures (cont.)				
Cemetery -				
Personal services	$ 19,243	$ 20,222	$ 21,000	$ (778)
Contractual services	2,724	7,298	3,500	3,798
Commodities	2,677	694	3,800	(3,106)
Transfer to Employee Benefits Fund	2,000	2,000	2,000	-
Total Cemetery	26,644	30,214	30,300	(86)
Street Maintenance -				
Personal services	46,267	57,897	58,000	(103)
Contractual services	19,449	69,316	8,500	60,816
Commodities	20,098	36,448	25,000	11,448
Capital outlay	-	10,840	100,000	(89,160)
Transfer to Employee Benefits Fund	10,000	20,295	5,000	15,295
Total Street Maintenance	95,814	194,796	196,500	(1,704)
Public Safety -				
Personal services	176,532	175,215	175,000	215
Contractual services	12,085	22,573	20,000	2,573
Commodities	88,118	18,788	25,000	(6,212)
Capital outlay	4,904	4,518	-	4,518
Transfer to Employee Benefits Fund	17,000	17,450	19,000	(1,550)
Total Public Safety	298,639	238,544	239,000	(456)
Community Development -				
Personal services	-	15,000	-	15,000
Donations	1,000	1,000	1,000	-
Appropriation to Economic Development	15,000	-	15,000	(15,000)
Total Community Development	16,000	16,000	16,000	-
Other -				
Transfer to Equipment Reserve Fund	50,000	100,000	100,000	-
Transfer to Capital Improvement Fund	15,000	50,000	50,000	-
Insurance	-	21,113	-	21,113
Cash reserve	-	-	203,931	(203,931)
Total Other	65,000	171,113	353,931	(182,818)
Total Expenditures	948,868	1,158,479	$ 1,332,831	$ (174,352)
Receipts Over (Under) Expenditures	131,196	(105,693)		
Unencumbered Cash, Beginning	471,703	602,899		
Unencumbered Cash, Ending	$ 602,899	$ 497,206		

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

LIBRARY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 42,816	$ 45,155	$ 45,708	$ (553)
Delinquent tax	675	2,376	-	2,376
Motor vehicle tax	8,820	7,729	8,136	(407)
Recreational vehicle tax	80	1,154	125	1,029
Reimbursements	84	-	-	-
Total Receipts	52,475	56,414	$ 53,969	$ 2,445
Expenditures				
Personal services	33,667	35,607	$ 36,000	$ (393)
Contractual services	5,015	3,737	5,600	(1,863)
Appropriation to Library Board	8,818	8,556	6,500	2,056
Transfer to Employee Benefits Fund	5,000	5,200	5,000	200
Total Expenditures	52,500	53,100	$ 53,100	$ -
Receipts Over (Under) Expenditures	(25)	3,314		
Unencumbered Cash, Beginning	517	492		
Unencumbered Cash, Ending	$ 492	$ 3,806		

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

SPECIAL HIGHWAY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
State of Kansas - fuel tax	$ 41,246	$ 41,012	$ 39,460	$ 1,552
Expenditures				
Contractual services	43,003	12,990	$ 40,000	$ (27,010)
Commodities	7,853	11,305	10,000	1,305
Street repair and maintenance	2,594	-	9,466	(9,466)
Total Expenditures	53,450	24,295	$ 59,466	$ (35,171)
Receipts Over (Under) Expenditures	(12,204)	16,717		
Unencumbered Cash, Beginning	15,507	3,303		
Unencumbered Cash, Ending	$ 3,303	$ 20,020		

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

RECREATION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 11,801	$ 12,049	$ 12,204	$ (155)
Delinquent tax	188	659	-	659
Motor vehicle tax	2,450	2,430	2,243	187
Recreational vehicle tax	22	21	34	(13)
Total Receipts	14,461	15,159	$ 14,481	$ 678
Expenditures				
Personal services	13,517	12,268	$ 13,000	$ (732)
Contractual services	281	1,675	1,194	481
Commodities	-	36	-	36
Appropriation to Recreation Commission	611	179	-	179
Total Expenditures	14,409	14,158	$ 14,194	$ (36)
Receipts Over (Under) Expenditures	52	1,001		
Unencumbered Cash, Beginning	-	52		
Unencumbered Cash, Ending	$ 52	$ 1,053		

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

EMPLOYEE BENEFITS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 30,202	$ 43,646	$ 44,183	$ (537)
Delinquent tax	444	1,644	-	1,644
Motor vehicle tax	6,184	6,217	5,740	477
Recreational vehicle tax	56	55	89	(34)
Reimbursements	5,273	1,520	-	1,520
Transfer from General Fund	39,500	55,445	38,500	16,945
Transfer from Water Utility Fund	30,782	32,395	30,000	2,395
Transfer from Sewer Utility Fund	24,258	21,311	23,000	(1,689)
Transfer from Library Fund	5,000	5,200	5,000	200
Total Receipts	141,699	167,433	$ 146,512	$ 20,921
Expenditures				
Insurance	40,535	29,653	$ 49,980	$ (20,327)
Taxes	49,308	55,380	47,000	8,380
KPERS	55,569	62,447	58,000	4,447
Reimbursements	-	-	(7,500)	7,500
Total Expenditures	145,412	147,480	$ 147,480	$ -
Receipts Over (Under) Expenditures	(3,713)	19,953		
Unencumbered Cash, Beginning	4,846	1,133		
Unencumbered Cash, Ending	$ 1,133	$ 21,086		

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

AMERICAN RESCUE PLAN ACT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ -
Expenditures		
Capital outlay	10,000	-
Receipts Over (Under) Expenditures	(10,000)	-
Unencumbered Cash, Beginning	10,000	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

CITY DEVELOPMENT AND TRUST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Donations	$ 3,400	$ 4,648
Wellness center contributions	6,327	3,761
Swimming pool contributions	3,367	-
Banner contributions	-	4,418
Grant - pickleball	9,000	-
Grant - pass through	1,429	26,550
Grant - trail enhancement	-	5,000
Total Receipts	23,523	44,377
Expenditures		
Contractual services	9,269	3,760
Commodities	5,223	-
Capital outlay	875	8,733
Grant - pass through	1,429	31,199
Total Expenditures	16,796	43,692
Receipts Over (Under) Expenditures	6,727	685
Unencumbered Cash, Beginning	1,446	8,173
Unencumbered Cash, Ending	$ 8,173	$ 8,858

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

REVOLVING LOAN - WWTP FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Sewer Utility Fund	$ 70,021	$ 70,021
Expenditures		
Principal	64,426	66,099
Interest	5,054	3,543
Commissions	542	380
Total Expenditures	70,022	70,022
Receipts Over (Under) Expenditures	(1)	(1)
Unencumbered Cash, Beginning	65,922	65,921
Unencumbered Cash, Ending	$ 65,921	$ 65,920

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

REVOLVING LOAN - WATER 2009 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Water Utility Fund	$ 65,000	$ 65,000
Expenditures		
Principal	49,998	51,830
Interest	13,460	11,805
Commissions	1,436	1,261
Total Expenditures	64,894	64,896
Receipts Over (Under) Expenditures	106	104
Unencumbered Cash, Beginning	77,802	77,908
Unencumbered Cash, Ending	$ 77,908	$ 78,012

CITY OF BUHLER, KANSAS

SPECIAL PURPOSE FUND

PATHWAYS GRANT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Grants	$ -	$ -
Expenditures		
Contractual services	97,571	-
Commodities	30,634	-
Total Expenditures	128,205	-
Receipts Over (Under) Expenditures	(128,205)	-
Unencumbered Cash, Beginning	128,205	-
Unencumbered Cash, Ending	$ -	$ -

CITY OF BUHLER, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Ad valorem property tax	$ 5,105	$ 5,104	$ 5,168	$ (64)
Delinquent tax	77	272	-	272
Motor vehicle tax	988	1,048	970	78
Recreational vehicle tax	9	10	15	(5)
Special assessments	102,731	99,417	94,417	5,000
Total Receipts	108,910	105,851	$ 100,570	$ 5,281
Expenditures				
Principal	71,775	70,000	$ 70,000	$ -
Interest	28,264	28,414	28,414	-
Capital outlay	-	11,296	-	11,296
Cash forward	-	-	40,000	(40,000)
Total Expenditures	100,039	109,710	$ 138,414	$ (28,704)
Receipts Over (Under) Expenditures	8,871	(3,859)		
Unencumbered Cash, Beginning	35,006	43,877		
Unencumbered Cash, Ending	$ 43,877	$ 40,018		

CITY OF BUHLER, KANSAS

CAPITAL PROJECT FUND

EQUIPMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from General Fund	$ 50,000	$ 100,000
Expenditures		
Capital outlay	30,526	13,883
Receipts Over (Under) Expenditures	19,474	86,117
Unencumbered Cash, Beginning	55,731	75,205
Unencumbered Cash, Ending	$ 75,205	$ 161,322

CITY OF BUHLER, KANSAS

CAPITAL PROJECT FUND

CAPITAL IMPROVEMENT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Franchise fees	$ 12,543	$ 13,563
Reimbursements	6,125	125
Swimming pool project fees	19,594	25,917
Transfer from General Fund	15,000	50,000
Total Receipts	53,262	89,605
Expenditures		
Contractual services	3,793	3,123
Capital outlay	67,806	50,568
Total Expenditures	71,599	53,691
Receipts Over (Under) Expenditures	(18,337)	35,914
Unencumbered Cash, Beginning	174,202	155,865
Unencumbered Cash, Ending	$ 155,865	$ 191,779

CITY OF BUHLER, KANSAS

CAPITAL PROJECT FUND

INDUSTRIAL PARK II PROJECT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Temporary note proceeds	$ 900,000	$ 64,790
Expenditures		
Refunding of temporary notes	699,700	-
Cost of issuance	11,370	26,993
Capital outlay	185,227	14,172
Interest	41,373	-
Total Expenditures	937,670	41,165
Receipts Over (Under) Expenditures	(37,670)	23,625
Unencumbered Cash, Beginning	14,045	(23,625)
Unencumbered Cash, Ending	$ (23,625)	$ -

CITY OF BUHLER, KANSAS

CAPITAL PROJECT FUND

WATER PROJECT 2025 FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Temporary note proceeds	$ -	$ 3,872,583
Expenditures		
Interest	-	59,367
Cost of issuance	-	13,645
Smart meters	-	330,375
Water tower	-	224,000
Water rights	-	31,528
82nd line	-	10,023
Total Expenditures	-	668,938
Receipts Over (Under) Expenditures	-	3,203,645
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	$ -	$ 3,203,645

CITY OF BUHLER, KANSAS

BUSINESS FUND

SEWER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 259,296	$ 260,775	$ 250,500	$ 10,275
Expenditures				
Personal services	81,076	72,626	$ 90,000	$ (17,374)
Contractual services	45,876	64,640	45,000	19,640
Commodities	6,885	8,634	6,000	2,634
Capital outlay	-	-	5,000	(5,000)
Transfer to Employee Benefits Fund	24,258	21,311	23,000	(1,689)
Transfer to Sewer Replacement Reserve Fund	10,000	18,320	18,320	-
Transfer to Revolving Loan - WWTP Fund	70,021	70,021	70,021	-
Total Expenditures	238,116	255,552	$ 257,341	$ (1,789)
Receipts Over (Under) Expenditures	21,180	5,223		
Unencumbered Cash, Beginning	16,503	37,683		
Unencumbered Cash, Ending	$ 37,683	$ 42,906		

CITY OF BUHLER, KANSAS

BUSINESS FUND

WATER UTILITY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET

Regulatory Basis

For the Year Ended December 31, 2025

(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

		2025		
	2024 Actual	Actual	Budget	Variance - Over (Under)
Receipts				
Service fees	$ 312,504	$ 351,820	$ 295,000	$ 56,820
Hookups	4,225	1,085	2,000	(915)
Connection fees	60	100	-	100
Penalties	5,537	6,002	6,500	(498)
Interest	-	-	5	(5)
Reimbursements	1,301	478	500	(22)
Miscellaneous	3,217	2,950	3,300	(350)
Transfer from Water Meter Deposit Fund	-	1,282	-	1,282
Total Receipts	326,844	363,717	$ 307,305	$ 56,412
Expenditures				
Personal services	100,577	124,640	$ 90,000	$ 34,640
Contractual services	84,713	66,130	65,000	1,130
Commodities	14,201	39,445	14,000	25,445
Capital outlay	-	-	1,000	(1,000)
Transfer to Employee Benefits Fund	30,782	32,395	30,000	2,395
Transfer to Revolving Loan - Water 2009 Fund	65,000	65,000	65,000	-
Transfer to Water Surplus Reserve Fund	15,000	15,000	15,000	-
Transfer to Capital Improvement Fund	-	-	64,085	(64,085)
Total Expenditures	310,273	342,610	$ 344,085	$ (1,475)
Receipts Over (Under) Expenditures	16,571	21,107		
Unencumbered Cash, Beginning	67,989	84,560		
Unencumbered Cash, Ending	$ 84,560	$ 105,667		

CITY OF BUHLER, KANSAS

BUSINESS FUND

SEWER REPLACEMENT RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Sewer Utility Fund	$ 10,000	$ 18,320
Expenditures		
Contractual services	-	13,526
Commodities	-	3,000
Total Expenditures	-	16,526
Receipts Over (Under) Expenditures	10,000	1,794
Unencumbered Cash, Beginning	15,436	25,436
Unencumbered Cash, Ending	$ 25,436	$ 27,230

CITY OF BUHLER, KANSAS

BUSINESS FUND

WATER SURPLUS RESERVE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Water Utility Fund	$ 15,000	$ 15,000
Expenditures		
Contractual services	3,005	-
Commodities	-	922
Total Expenditures	3,005	922
Receipts Over (Under) Expenditures	11,995	14,078
Unencumbered Cash, Beginning	29,078	41,073
Unencumbered Cash, Ending	$ 41,073	$ 55,151

CITY OF BUHLER, KANSAS

BUSINESS FUND

WATER METER DEPOSIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025
(With Comparative Actual Totals for the Prior Year Ended December 31, 2024)

	2024 Actual	2025 Actual
Receipts		
Transfer from Water Utility Fund	$ -	$ -
Expenditures		
Transfer to Water Utility Fund	-	1,282
Receipts Over (Under) Expenditures	-	(1,282)
Unencumbered Cash, Beginning	1,282	1,282
Unencumbered Cash, Ending	$ 1,282	$ -

CITY OF BUHLER, KANSAS

AGENCY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
Regulatory Basis
For the Year Ended December 31, 2025

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Buhler Bucks Fund	$ 332	$ -	$ -	$ 332