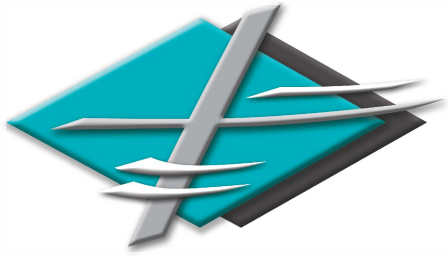
BUTLER COUNTY, KANSAS

FINANCIAL STATEMENT

FOR THE YEAR ENDED
DECEMBER 31, 2025



LOYD GROUP, LLC

Certified Public Accountants

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2025

BOARD OF COUNTY COMMISSIONERS

Darren Jackson
Chairman

Kelly Herzet

Jeff Masterson

Marc Murphy

Dan Woydziak

LIST OF PRINCIPAL OFFICIALS

Tatum Stafford
County Clerk
and Election

Donna Farthing
County Treasurer and
Motor Vehicle

William H. Johnson Jr.
County Administrator

Ryan Adkison
Assistant County Administrator/
Finance Director

Curtis Mader
Public Works
Director

Darrin C. Devinney
County Attorney

Monty Hughey
Sheriff

Terrence Huelskamp
County Counselor

Jamie Downs
Health Administrator

Debra Studebaker
County Appraiser

Jacque Roberts
Register of Deeds

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2025

TABLE OF CONTENTS

		Page Number
	Independent Auditor's Report	1 – 3
	FINANCIAL SECTION	
Statement 1	Summary Statement of Receipts, Expenditures and Unencumbered Cash – Regulatory Basis	4 – 5
	Notes to Financial Statement	6 – 12
	REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	Summary of Expenditures – Actual and Budget – Regulatory Basis	13
Schedule 2	Schedule of Receipts and Expenditures – Actual and Budget – Regulatory Basis	
	General Fund	
2-1	General Fund	14 – 19
	Special Purpose Funds	
2-2	Emergency Medical Services Fund	20
2-3	Road and Bridge Fund	21
2-4	Bridge Building Fund	22
2-5	Sheriff Fund	23
2-6	Jail Operating Fund	24
2-7	Department of Aging – Administration Fund	25
2-8	E 911 Wireless Tax Fund	26
2-9	Special Alcohol Fund	27
2-10	Special Parks and Recreation Fund	28
2-11	Special Liability Fund	29
2-12	Street Lighting Fund	30
2-13	Wind Farms Fund	31
2-14	Health Department – Administration Fund	32
2-15	Economic Development Fund	33
2-16	Sewer Districts Maintenance Fund	34
2-17	Opioid Settlement Fund	35
2-18	Non-budgeted Special Purpose Funds	36 – 42

BUTLER COUNTY, KANSAS

For the Year Ended December 31, 2025

TABLE OF CONTENTS (CONT.)

REGULATORY – REQUIRED SUPPLEMENTARY INFORMATION (CONT.)

		Page Number
	Capital Project Fund	
2-19	Capital Project – Bridge Bonds Fund	43
	Bond and Interest Fund	
2-20	Bond and Interest Fund	44
	Business Funds	
2-21	Self Insurance Internal Service Fund	45
2-22	Landfill Operating Fund	46
2-23	Landfill Capital Improvements Fund	47
Schedule 3	Agency Funds – Schedule of Receipts and Disbursements - Regulatory Basis	48 – 49
Schedule 4	Related Municipal Entities Funds – Schedule of Receipts and Disbursements - Regulatory Basis	50 - 51
	OTHER SUPPLEMENTAL INFORMATION	
Schedule 5	Reconciliation of 2024 Tax Roll	53
	SINGLE AUDIT SECTION	
	Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*	54 – 55
	Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance	56 – 57
Schedule 6	Schedule of Expenditures of Federal Awards	58 – 59
Schedule 7	Schedule of Findings and Questioned Costs	60

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Butler County, Kansas 67042

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Butler County, Kansas (County), 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 County 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 County 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), the *Kansas Municipal Audit and Accounting Guide* and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 County, 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 County 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.

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 County'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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 County'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 County'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, schedule of regulatory basis receipts and disbursements-agency funds and schedules of regulatory basis receipts and expenditures-actual-related municipal entity (Schedules 1, 2, 3 and 4 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.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Butler County, Kansas as of and for the year ended December 31, 2024 (not presented herein), and have issued their report thereon dated April 15, 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/oar/municipalservices. 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.

Our audit was conducted for the purpose of forming an opinion on the financial statement of Butler County, Kansas. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* is presented for purposes of additional analysis and is also not a required part of the basic financial statement. 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 schedule of expenditures of federal awards 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 1, 2026, on our consideration of Butler County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Butler County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County's internal control over financial reporting and compliance.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 1, 2026

BUTLER COUNTY, KANSAS

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
GOVERNMENTAL TYPE FUNDS:							
General Fund	$ -	1,119	$ 20,459,563	$ 20,460,682	$ -	$ 62,409	$ 62,409
SPECIAL PURPOSE FUNDS:							
Emergency Medical Services Fund	-	126	5,367,767	5,207,270	160,623	30	160,653
Road and Bridge Fund	-	52	12,515,596	12,515,648	-	169,587	169,587
Bridge Building Fund	1,112,482	-	624,973	1,737,455	-	1,649,223	1,649,223
Sheriff Fund	-	-	4,618,002	4,618,002	-	2,580	2,580
Jail Operating Fund	51,837	3,089	6,215,437	6,270,363	-	915	915
Department on Aging - Administration Fund	-	57	750,401	742,340	8,118	34	8,152
E 911 Wireless Tax Fund	400,443	3,406	296,505	314,691	385,663	-	385,663
Special Alcohol Fund	60,726	-	8,583	63,309	6,000	-	6,000
Special Parks and Recreation Fund	32,020	-	4,487	35,500	1,007	-	1,007
Special Liability Fund	322,727	-	24,696	23,381	324,042	-	324,042
Street Lighting Fund	4,713	-	2,179	2,000	4,892	-	4,892
Wind Farms Fund	34,215	-	-	-	34,215	-	34,215
Health Department - Administration Fund	-	59	661,759	661,818	-	256	256
Economic Development Fund	482,086	-	34,656	3,339	513,403	-	513,403
Sewer District Maintenance Fund	678,640	-	166,164	276,846	567,958	-	567,958
Opioid Settlement Fund	249,063	-	77,889	95,336	231,616	-	231,616
Special Ambulance Fund	1,829,852	180	1,402,781	677,518	2,555,295	585,720	3,141,015
Landfill Post Closure Fund	3,417,714	-	553,673	-	3,971,387	-	3,971,387
Special Highway Improvement Fund	6,550,772	-	4,426,958	2,948,013	8,029,717	900,418	8,930,135
Special Road Machinery Fund	1,992,010	-	1,376,678	859,353	2,509,335	-	2,509,335
Special Law Enforcement Fund	7,496	-	-	-	7,496	-	7,496
Jail Reserve Fund	1,232,172	-	514,580	723,423	1,023,329	247,798	1,271,127
Dept. of Aging Reserve Fund	105,559	-	203,086	264,475	44,170	-	44,170
800Mhz Maintenance and Upgrade Fund	1,137,013	-	23,200	55,000	1,105,213	-	1,105,213
Conceal/Carry Permits Fund	9,902	-	3,250	-	13,152	-	13,152
Health Department Reserve Fund	413,906	-	(3,751)	8,217	401,938	-	401,938
Motor Vehicle Operating Fund	725	-	725,867	703,359	23,233	372	23,605
Capital Improvements Fund	15,723,641	111,348	1,381,741	2,837,289	14,379,441	1,848,413	16,227,854
Sheriff Capital Reserves Fund	153,430	28,243	524,510	(77,383)	783,566	-	783,566
Election Reserve Fund	280,690	-	30,000	-	310,690	-	310,690
Drug Asset and Seizure Fund	23,241	-	-	8,165	15,076	-	15,076
County Attorney Diversion Fees Fund	365,832	-	107,049	19,744	453,137	-	453,137
Prosecutor's Training and Assistance Fund	17,630	-	6,719	3,168	21,181	-	21,181
Juvenile Justice EMP Fees Fund	116,363	-	56,785	42,215	130,933	-	130,933
Community Corrections Fund	198,479	-	1,423,890	1,201,401	420,968	3,387	424,355
Court Services Diversion Fees Fund	5,319	-	2,810	383	7,746	-	7,746
Child Support Enforcement Fund	263,704	-	61,905	78,109	247,500	-	247,500
Register of Deeds - Technology Fund	533,903	-	117,474	123,588	527,789	-	527,789
Clerks - Technology Fund	90,915	-	24,057	16,234	98,738	-	98,738
Treasury - Technology Fund	-	-	24,057	21,347	2,710	-	2,710
Department on Aging - Grants Fund	207,360	285	828,476	726,751	309,370	(44)	309,326

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

BUTLER COUNTY, KANSAS

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

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
SPECIAL PURPOSE FUNDS (CONT.):							
Health Department - Grants Fund	$ (118,667)	$ -	$ 862,183	$ 832,686	$ (89,170)	$ 252	$ (88,918)
Federal and State Assistance Fund	546,582	-	217,258	217,820	546,020	2	546,022
Total Special Purpose Funds	38,534,495	146,560	46,264,330	44,858,173	40,087,497	5,408,943	45,496,440
CAPITAL PROJECTS FUNDS:							
Capital Projects Fund	70,769	-	-	-	70,769	-	70,769
TOTAL CAPITAL PROJECTS FUNDS	70,769	-	-	-	70,769	-	70,769
BOND AND INTEREST FUNDS:							
Bond and Interest Fund	167,175	-	28,447	80,446	115,176	-	115,176
TOTAL BOND AND INTEREST FUNDS	167,175	-	28,447	80,446	115,176	-	115,176
BUSINESS FUNDS:							
Self-Insurance Fund	2,932,510	-	4,448,223	3,928,443	3,452,290	378,307	3,830,597
Landfill Operating Fund	-	-	3,163,521	3,163,521	-	22,267	22,267
Landfill Capital Improvements Fund	4,729,706	13,561	1,236,771	574,887	5,405,151	32,570	5,437,721
Total Business Funds	7,662,216	13,561	8,848,515	7,666,851	8,857,441	433,144	9,290,585
Total County Funds	46,434,655	161,240	75,600,855	73,066,152	49,130,883	5,904,496	55,035,379
RELATED MUNICIPAL ENTITIES:							
Butler County Extension Council	427,906	-	442,681	429,205	441,382	-	441,382
Butler County Public Building Commission	14,920	-	191	-	15,111	-	15,111
Total Related Municipal Entities	442,826	-	442,872	429,205	456,493	-	456,493
Total Reporting Entity (Excluding Agency Funds)	$ 46,877,481	$ 161,240	$ 76,043,727	$ 73,495,357	$ 49,587,376	$ 5,904,496	$ 55,491,872

Composition of Cash:	
Cash Items	$ 18,749
Checking Account - Intrust Holding	148,774,569
Checking Account - Intrust Depository	126,558
Checking Account - Intrust Disbursement	(925,748)
Checking Account - Intrust Bank Inmate Fund	378,218
Certificates of Deposit - Vintage Bank	250,000
Certificates of Deposit - Community National Bank	250,000
Checking Account - Intrust (Butler County Public Building Commission)	12,939
Butler County Extension Council	441,387
Total Cash	149,326,672
Less Agency Funds per Schedule 3	(93,834,800)
Total Reporting Entity (Excluding Agency Funds)	$ 55,491,872

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

BUTLER COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Municipal Financial Reporting Entity

Butler County, Kansas (County) is organized under the laws of the State of Kansas (Kansas or State) and is governed by an elected five-member board. This regulatory financial statement presents the County and certain of its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

Excluded Related Municipal Entities

The Butler County Fire Districts (Fire Districts), defined as separate taxing entities by applicable Kansas statutes, provide fire protection services to the respective fire districts of the County. The costs of providing such services, including retirement of general long-term debt, are provided from property taxes assessed to property owners of the respective fire districs. For financial reporting, the financial activities of the Fire Districts have been excluded from the County's financial statements. The effects of their exclusion are not reasonably determinable. Financial statements for the Fire Districts may be obtained from the Butler County Department of Administration.

Included Related Municipal Entities

The Butler County Public Building Commission (BCPBC) was established to benefit the County and other governmental entities. The BCPBC consists of five members, those members being the Board of County Commissioners of Butler County. The BCPBC has the authority to issue revenue bonds to finance the cost of acquiring and/or constructing land and facilities operated for a public purpose by a governmental entity. The BCPBC finances the debt service of the revenue bonds by leasing the land and facilities to the governmental entity that operates it. The operating governmental entity guarantees the rentals under the BCPBC lease. The BCPBC has no power to levy taxes, and revenue bonds issued by the BCPBC are not included in any legal debt limitations of the operating governmental entity.

The Butler County Extension Council (Council) provides services in such areas as agriculture, home economics, horticulture, and 4-H clubs, to all persons in the County. The Council is a 24-member elected board with a nine-member executive board. The County annually provides significant operating subsidies to the Council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule.

(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.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

(b) Regulatory Basis Fund Types (Cont.)

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.).

Trust Fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, 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 County 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 County to use the regulatory basis of accounting.

(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) and Bond and Interest 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 of 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 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 was a budget amendment for the year 2025 for the following funds: General Fund, Emergency Medical Services Fund, Bridge Building Fund, and the Department of Aging - Administration Fund.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

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 disbursements, 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 budget expenditure authority lapse at year end.

A legal operating budget is not required for Capital Project Funds, Agency Funds, Trust 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 in one of the County jail's bank accounts. This is a violation of K.S.A. 10-815.

Kansas municipalities are subject to the cash-basis law as stated in K.S.A. 10-1113. The Health Department - Grants Fund had a negative cash balance as of December 31, 2024 and December 31, 2025. This is allowable under K.S.A. 12-1663. These funds will be reimbursed in the following year from federal grant programs.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, 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 County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County'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 County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County 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 County's deposits may not be returned to it. State statutes require the County'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 County's carrying amount of deposits was $149,326,671 and the bank balance was $150,125,665. The bank balance was held by five banks resulting in a concentration of credit risk. Of the bank balance, $1,250,000 was covered by federal depository insurance, and the remaining $148,875,665 was collateralized with securities held by the pledging financial institutions' agents in the County's name and a letter of credit.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County 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 County 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 of Principal	Balance End of Year	Interest Paid
Butler County, KS:									
General Obligation Bonds - Governmental Funds:									
Series 2010 A - Internal Improvements	3.2 - 4.8%	06-01-10	295,000	10-01-25	$ 25,000	$ -	$ 25,000	$ -	$ 1,063
Total General Obligation Bonds					25,000	-	25,000	-	1,063
Lease Purchase Agreement:									
Rescue Vehicle Lease	2.17%	10-29-19	486,465	10-29-29	256,356	-	49,080	207,276	5,303
Total Long-Term Debt					$ 281,356	$ -	$ 74,080	$ 207,276	$ 6,366

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	Total
PRINCIPAL:					
Lease Purchase Agreement:					
Rescue Vehicle Lease	$ 50,152	$ 51,247	$ 52,366	$ 53,511	$ 207,276
INTEREST:					
Lease Purchase Agreement:					
Rescue Vehicle Lease	4,231	3,136	2,017	873	10,257
TOTAL PRINCIPAL AND INTEREST	$ 54,383	$ 54,383	$ 54,383	$ 54,384	$ 217,533

5. DEFINED BENEFIT PENSION PLAN

Plan Description. The County 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 the fiscal year ended December 31, 2025. Contributions to the pension plan from the County were $2,160,923 for the year ended December 31, 2025.

Net Pension Liability. At December 31, 2025, the County's proportionate share of the collective net pension liability reported by KPERS was $17,950,193. 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 County's proportion of the net pension liability was based on the ratio of the County'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 this 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) Compensated Absences

It is the County's policy to permit employees to accumulate vacation to a maximum of 200 hours (5 weeks) for 8 hour employees, 212.5 hours (5 week equivalent) for 8.5 hour employees and 281 hours (5 week equivalent) for 12 hour employees. Upon termination or resignation from service to the County, employees who have completed at least 6 months of employment are entitled to payment for all accrued vacation earned prior to their termination or resignation. During the first 5 years of employment, employees earn vacation at the rate of 2 weeks (or its equivalent) per year; 6-10 years, employees earn the equivalent of 2 weeks and 2 days; 11-20 years, employees earn the equivalent of 3 weeks per year; and after 20 years, the equivalent of 4 weeks of vacation is earned each year.

All full-time equivalent employees earn sick leave at the rate of one calendar day per month. Upon retirement or termination, any employee in good standing, employed for two years or more, shall be compensated for accrued sick leave up to a maximum of 1,040 hours at the rate of one-half of his or her regular rate of pay. Employees with hire dates on or after April 2003 will be compensated for accrued sick leave at the rate of one-fourth of his or her regular rate of pay. Estimated value of this possible liability is $1,930,273.

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

(b) Landfills

Closure and post-closure costs – Kansas and federal laws and regulations require the County place a final cover on its landfill when closed, and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The Butler County landfill #1 was closed on October 5, 1996 and stopped accepting waste.

On October 5, 1996, the County opened a new 75-acre Subtitle D landfill and began filling 7.4-acre area #1a. On September 1, 1999, the County opened additional 7.2-acre area #2a. In April 2005, the County opened additional 7.5-acre area #1b. In July 2011, the County opened additional 7.5-acre area #2b. In January 2021, the County opened additional 5.2 -acre area #5. During fiscal year 2015 and again in fiscal year 2020, the Kansas Department of Health & Environment approved a permit change that increased the permitted disposal area footprint for the landfill and increased the fill height. This change significantly increased the planned life expectancy of the landfill compared to prior years' estimates. As of December 31, 2025, cell #1a was 89% full, cell #2a was 92% full, cell #1b was 87% full, cell #2b was 89% full, and cell #5 was 58% full. The entire 75-acre Subtitle D landfill is expected to reach capacity in 40 years. The currently developed cells have an estimated remaining life of 4 years.

In addition, the County operates a household hazardous waste facility, composting facility, and a construction/demolition landfill with closure costs of $11,500, $23,579, and $611,997, respectively. There are no post-closure care costs associated with these facilities.

The estimated total current cost of the landfill closure and post-closure care, $7,530,202, is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2025. Actual cost of closure and post-closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. The closure and post-closure will be financed by user fees and may potentially require the sale of bonds.

7. CLAIMS AND JUDGMENTS

The County 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 County may be required to reimburse the grantor government. As of the date of this report, the grant expenditures have not been audited, but the County 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 County.

The County 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 County 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 County is a party to various claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material impact on the County.

8. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Regulatory Authority	Amount
General Fund	Self Insurance Fund	K.S.A. 12-2615	$ 3,346,029
Landfill Operating Fund	Self Insurance Fund	K.S.A. 12-2615	131,735
Motor Vehicle Operating Fund	Self Insurance Fund	K.S.A. 12-2615	109,696
Community Corrections Fund	Self Insurance Fund	K.S.A. 12-2615	87,547
HD Grants Fund	Self Insurance Fund	K.S.A. 12-2615	54,164
General Fund	800 MHz Maintenance and Upgrade	Resolution 23-52	20,000
General Fund	Capital Improvement Fund	K.S.A. 19-120	1,381,741
General Fund	Election Reserve Fund	K.S.A. 19-119	30,000
Special Parks and Rec Fund	General Fund	Operating Transfer	35,500
Jail Operating Fund	Jail Reserve Fund	Resolution 23-52	514,580
Jail Reserve Fund	Jail Operating Fund	Operating Transfer	400,000
Dept on Aging Reserve Fund	Dept of Aging Admin Fund	Resolution 23-52	65,000
Special Alcohol Fund	Sheriff Fund	Operating Transfer	63,309
Community Corrections Fund	Federal & St Asst Fund	Operating Transfer	30,022
Emergency Medical Services Fund	Special Ambulance Fund	K.S.A. 12-110d	1,402,781
Road and Bridge Fund	Special Highway Improvement Fund	K.S.A. 68-590	4,154,807
Road and Bridge Fund	Special Road Machinery Fund	K.S.A. 68-141g	1,300,000
Landfill Operating Fund	Landfill Capital Improvement Fund	K.S.A. 19-120	1,236,771
Sheriff Fund	Sheriff Capital Reserves Fund	K.S.A. 19-119	396,274
Landfill Capital Improvements Fund	Landfill Post Closure Fund	Operating Transfer	400,000
Federal and State Assistance Fund	Self Insurance Fund	K.S.A. 12-2615	140
			$ 15,160,096

9. SELF-INSURANCE CLAIMS

The County established a limited risk management program for employees' health care insurance as of November 1, 2012. The program includes a stop-loss provision for claims over $175,000 per individual and aggregate claims over $3,435,174. The estimated liability for payment of incurred (both reported and unreported) but unpaid claims are recorded in the Self-Insurance Fund. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors. Liabilities related to risks of loss are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. The County has $386,307 recorded as accounts payable in the Self-Insurance Fund for incurred but unpaid health claims.

11. 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.

BUTLER COUNTY, KANSAS

REGULATORY – REQUIRED

SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

BUTLER COUNTY, KANSAS

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

	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
GOVERNMENTAL TYPE FUNDS:					
General Fund	$ 20,997,509	$ 358,371	$ 21,355,880	$ 20,460,682	$ (895,198)
SPECIAL PURPOSE FUNDS:					
Emergency Medical Services Fund	5,207,270	-	5,207,270	5,207,270	-
Road and Bridge Fund	12,664,920	-	12,664,920	12,515,648	(149,272)
Bridge Building Fund	3,533,675	-	3,533,675	1,737,455	(1,796,220)
Sheriff Fund	4,895,340	-	4,895,340	4,618,002	(277,338)
Jail Operating Fund	6,388,250	-	6,388,250	6,270,363	(117,887)
Department on Aging - Administration Fund	742,340	-	742,340	742,340	-
E 911 Wireless Tax Fund	872,700	-	872,700	314,691	(558,009)
Special Alcohol Fund	66,580	-	66,580	63,309	(3,271)
Special Parks and Recreation Fund	35,500	-	35,500	35,500	-
Special Liability Fund	365,110	-	365,110	23,381	(341,729)
Street Lighting Fund	6,940	-	6,940	2,000	(4,940)
Wind Farms Fund	34,210	-	34,210	-	(34,210)
Health Department - Administration Fund	733,690	-	733,690	661,818	(71,872)
Economic Development Fund	611,100	-	611,100	3,339	(607,761)
Sewer District Maintenance Fund	766,200	-	766,200	276,846	(489,354)
Opioid Settlement Fund	342,760	-	342,760	95,336	(247,424)
BOND AND INTEREST FUNDS:					
Bond and Interest Fund	80,460	-	80,460	80,446	(14)
BUSINESS FUNDS:					
Self Insurance Fund	6,251,270	-	6,251,270	3,928,443	(2,322,827)
Landfill Operating Fund	4,421,120	-	4,421,120	3,163,521	(1,257,599)

BUTLER COUNTY, 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	$ 11,880,514	$ 12,742,001	$ 12,836,620	$ (94,619)
Delinquent tax	189,595	280,574	300,000	(19,426)
Motor vehicle tax	1,230,712	1,176,063	1,302,889	(126,826)
In lieu of tax	34,637	13,599	30,000	(16,401)
Interest and penalties	564,550	1,022,412	600,000	422,412
Total Taxes	13,900,008	15,234,649	15,069,509	165,140
Licenses, Fees, and Permits -				
Recording Fees	657,512	715,127	600,000	115,127
Building permits	350,045	317,434	290,000	27,434
Total Licenses, Fees, and Permits	1,007,557	1,032,561	890,000	142,561
Intergovernmental	37,725	15,000	20,000	(5,000)
Other -				
Rent, and Sale of Fixed Assets	135,150	121,020	85,000	36,020
Interest income	3,593,834	3,307,545	3,128,000	179,545
Noxious Weed Department Receipts	290,350	354,917	290,000	64,917
Transfers In	69,350	35,500	1,099,000	(1,063,500)
Miscellaneous	293,192	358,371	416,000	(57,629)
Total Other	4,381,876	4,177,353	5,018,000	(840,647)
Total Receipts	19,327,166	20,459,563	$ 20,997,509	$ (537,946)
Expenditures				
Non-departmental -				
Transfers	987,044	1,131,771	$ 1,102,199	$ 29,572
Miscellaneous	2,289	1,806	-	1,806
Total Non-Departmental	989,333	1,133,577	1,102,199	31,378
Administration -				
Personnel services	818,815	874,451	875,180	(729)
Contractual services	1,022,339	1,103,055	1,058,340	44,715
Commodities	55,407	53,459	51,930	1,529
Transfers	3,130	3,130	-	3,130
Total Administration	1,899,691	2,034,095	1,985,450	48,645

BUTLER COUNTY, 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.)				
Appraisal -				
Personnel services	$ 749,521	$ 750,262	$ 945,220	$ (194,958)
Contractual services	71,053	70,291	89,850	(19,559)
Commodities	13,479	15,911	25,600	(9,689)
Capital outlay	22	6,910	-	6,910
Transfers	26,000	44,420	44,920	(500)
Total Appraisal	860,075	887,794	1,105,590	(217,796)
Building Inspection -				
Personnel services	122,852	271,440	333,980	(62,540)
Contractual services	2,276	39,731	64,460	(24,729)
Commodities	19,373	18,211	32,700	(14,489)
Capital outlay	379	3,662	-	3,662
Transfers	8,900	17,850	23,850	(6,000)
Total Building Inspection	153,780	350,894	454,990	(104,096)
Building and Grounds -				
Personnel services	473,159	469,777	517,160	(47,383)
Contractual services	196,286	199,393	220,220	(20,827)
Commodities	96,010	114,421	108,050	6,371
Transfers	12,320	12,320	12,320	-
Total Building and Grounds	777,775	803,167	857,750	(54,583)
Capital Improvements -				
Contractual services	19,815	19,815	20,000	(185)
Commodities	2,454	-	-	-
Total Capital Improvements	22,269	19,815	20,000	(185)
County Attorney -				
Personnel services	846,184	882,953	951,170	(68,217)
Contractual services	58,029	215,705	105,100	110,605
Commodities	6,989	5,258	10,200	(4,942)
Total County Attorney	911,202	1,103,916	1,066,470	37,446

BUTLER COUNTY, 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.)				
County Clerk -				
Personnel services	$ 199,093	$ 223,150	$ 217,760	$ 5,390
Contractual services	14,667	15,587	64,500	(48,913)
Commodities	3,670	2,038	7,100	(5,062)
Transfers	-	-	1,500	(1,500)
Total County Clerk	217,430	240,775	290,860	(50,085)
Computer Services -				
Personnel services	433,915	460,762	453,380	7,382
Contractual services	366,215	471,605	539,660	(68,055)
Commodities	19,193	14,712	-	14,712
Capital outlay	6,469	5,422	-	5,422
Transfers	130,000	130,000	152,000	(22,000)
Total Computer Services	955,792	1,082,501	1,145,040	(62,539)
District Court -				
Contractual services	624,526	661,803	828,500	(166,697)
Commodities	107,927	162,965	-	162,965
Total District Court	732,453	824,768	828,500	(3,732)
Economic Development -				
Contractual services	5,468	-	-	-
Commodities	2,039	-	-	-
Total Economic Development	7,507	-	-	-
Elections -				
Personnel services	125,067	80,430	126,500	(46,070)
Contractual services	150,208	141,254	199,330	(58,076)
Commodities	58,613	4,072	26,500	(22,428)
Transfers	30,000	30,000	33,000	(3,000)
Total Elections	334,732	255,756	385,330	(129,574)
Emergency Communication -				
Personnel services	1,030,546	1,154,921	1,209,060	(54,139)
Contractual services	22,535	239,784	278,070	(38,286)
Commodities	10,010	7,494	16,550	(9,056)
Transfers	-	20,000	35,000	(15,000)
Total Emergency Communication	1,063,091	1,422,199	1,538,680	(116,481)

BUTLER COUNTY, 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.)				
Emergency Management -				
Personnel services	$ 161,861	$ 169,642	$ 175,030	$ (5,388)
Contractual services	38,953	43,438	46,510	(3,072)
Commodities	17,358	20,400	27,900	(7,500)
Transfers	20,750	20,750	20,750	-
Total Emergency Management	238,922	254,230	270,190	(15,960)
Employee Benefits -				
Personnel services	3,727,288	3,925,250	3,739,000	186,250
Contractual services	6,360	6,360	7,000	(640)
Transfers	3,348,158	3,346,029	3,350,000	(3,971)
Total Employee Benefits	7,081,806	7,277,639	7,096,000	181,639
Environmental Health -				
Personnel services	66,828	-	-	-
Contractual services	1,358	-	-	-
Commodities	4,001	-	-	-
Transfers	3,960	-	-	-
Total Environmental Health	76,147	-	-	-
Extension Council -				
Contractual services	360,000	365,000	365,000	-
Fair Association -				
Contractual services	19,000	-	19,000	(19,000)
Flint Hills Services -				
Contractual services	230,000	240,000	240,000	-
GIS/Mapping -				
Personnel services	244,625	262,514	297,960	(35,446)
Contractual services	55,736	57,281	121,100	(63,819)
Commodities	9,938	1,981	6,800	(4,819)
Capital outlay	62	-	-	-
Transfers	10,000	-	2,000	(2,000)
Total GIS/Mapping	320,361	321,776	427,860	(106,084)

BUTLER COUNTY, 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.)				
Historical Society -				
Contractual services	$ 38,360	$ 38,360	$ 38,360	$ -
Juvenile Intake -				
Personnel services	71,620	75,254	85,260	(10,006)
Contractual services	128,944	271,514	105,950	165,564
Commodities	428	680	1,800	(1,120)
Transfers	2,000	2,000	2,000	-
Total Juvenile Intake	202,992	349,448	195,010	154,438
Leadership Butler -				
Contractual services	15,000	15,000	15,000	-
Mid-Kap -				
Contractual services	15,000	20,000	20,000	-
Noxious Weeds -				
Personnel services	217,755	222,686	235,180	(12,494)
Contractual services	23,565	16,502	26,800	(10,298)
Commodities	297,647	361,272	369,750	(8,478)
Capital outlay	9,036	4,504	-	4,504
Miscellaneous	2,717	3,372	-	3,372
Transfers	12,000	12,000	15,000	(3,000)
Total Noxious Weeds	562,720	620,336	646,730	(26,394)
Planning and Zoning -				
Personnel services	113,836	-	-	-
Contractual services	14,801	-	-	-
Commodities	7,620	-	-	-
Capital outlay	21	-	-	-
Transfers	4,990	-	-	-
Total Planning and Zoning	141,268	-	-	-
Register of Deeds -				
Personnel services	226,323	231,070	231,010	60
Contractual services	4,853	4,335	6,360	(2,025)
Commodities	1,946	1,622	2,300	(678)
Total Register of Deeds	233,342	237,027	239,670	(2,643)

BUTLER COUNTY, 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.)				
Rescue Squad -				
Personnel services	$ 720	$ 955	$ 650	$ 305
Contractual services	10,020	7,230	17,850	(10,620)
Commodities	11,934	20,520	15,950	4,570
Capital outlay	7,860	2,224	-	2,224
Transfers	25,000	25,000	37,800	(12,800)
Total Rescue Squad	55,534	55,929	72,250	(16,321)
Soil Conservation -				
Contractual services	44,440	45,780	44,440	1,340
Strategic Communications Plan -				
Personnel services	58,663	-	-	-
Contractual services	198,951	-	-	-
Commodities	777	19	-	19
Transfers	20,000	-	-	-
Total Strategic Communications Plan	278,391	19	-	19
Treasurer -				
Personnel services	374,469	343,838	396,290	(52,452)
Contractual services	76,422	71,332	75,600	(4,268)
Commodities	7,899	7,836	9,500	(1,664)
Capital outlay	-	2,875	-	2,875
Transfers	-	-	10,750	(10,750)
Total Treasurer	458,790	425,881	492,140	(66,259)
Youth Programs and Services -				
Contractual services	30,000	35,000	35,000	-
Qualifying Budget Credits	-	-	358,371	(358,371)
Total Expenditures	19,327,203	20,460,682	$ 21,355,880	$ (895,198)
Receipts Over (Under) Expenditures	(37)	(1,119)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	37	1,119		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

EMERGENCY MEDICAL SERVICES 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	$ 1,789,953	$ 1,767,083	$ 1,779,878	$ (12,795)
Delinquent tax	20,603	38,181	20,000	18,181
Motor vehicle tax	149,164	170,775	185,576	(14,801)
Recreational vehicle tax	2,539	2,806	3,233	(427)
16/20M vehicle tax	1,611	1,977	2,095	
In lieu of tax	5,306	874,667	5,388	869,279
Charges for services	3,090,411	2,497,163	3,000,000	(502,837)
Miscellaneous	1,223	115	211,100	(210,985)
Grant	-	15,000	-	15,000
Total Receipts	5,060,810	5,367,767	$ 5,207,270	$ 160,615
Expenditures				
Personnel services	3,046,160	3,105,945	$ 3,106,370	$ (425)
Contractual services	216,797	243,282	239,950	3,332
Commodities	386,843	445,047	636,250	(191,203)
Capital outlay	11,173	10,215	-	10,215
Transfers	1,399,867	1,402,781	1,224,700	178,081
Total Expenditures	5,060,840	5,207,270	$ 5,207,270	$ -
Receipts Over (Under) Expenditures	(30)	160,497		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	30	126		
Unencumbered Cash, Ending	$ -	$ 160,623		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

ROAD AND BRIDGE 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	$ 7,722,329	$ 9,800,364	$ 10,168,360	$ (367,996)
Delinquent tax	97,632	170,151	110,000	60,151
Motor vehicle tax	667,194	757,969	846,829	(88,860)
In lieu of tax	22,514	10,458	14,000	(3,542)
Charges for services	20,441	138,997	-	138,997
Intergovernmental	1,602,280	1,604,506	1,735,860	(131,354)
Rent and Sale of Assets	36,575	26,701	-	26,701
Miscellaneous	17,545	6,450	86,000	(79,550)
Total Receipts	10,186,510	12,515,596	$ 12,961,049	$ (445,453)
Expenditures				
Personnel services	2,407,519	2,504,159	$ 2,721,680	$ (217,521)
Contractual services	391,701	448,417	593,650	(145,233)
Commodities	3,170,073	4,019,503	5,739,100	(1,719,597)
Capital outlay	1,471,918	88,762	-	88,762
Transfers	2,823,227	5,454,807	3,610,490	1,844,317
Total Expenditures	10,264,438	12,515,648	$ 12,664,920	$ (149,272)
Receipts Over (Under) Expenditures	(77,928)	(52)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	77,928	52		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

BRIDGE BUILDING 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	$ 1,862,445	$ 394,435	$ 397,740	$ (3,305)
Delinquent tax	29,213	44,040	35,000	9,040
Motor vehicle tax	224,734	186,015	204,196	(18,181)
In lieu of tax	5,430	422	-	422
Intergovernmental	200,000	-	-	-
Miscellaneous	165	61	530,000	(529,939)
Total Receipts	2,321,987	624,973	$ 1,166,936	$ (541,963)
Expenditures				
Personnel services	96,504	3,867	$ -	$ 3,867
Contractual services	245	-	-	-
Commodities	19,655	89	30,000	(29,911)
Capital outlay	1,613,294	1,733,499	3,503,675	(1,770,176)
Total Expenditures	1,729,698	1,737,455	$ 3,533,675	$ (1,796,220)
Receipts Over (Under) Expenditures	592,289	(1,112,482)		
Unencumbered Cash, Beginning	518,218	1,112,482		
Prior Year Cancelled Encumbrances	1,975	-		
Unencumbered Cash, Ending	$ 1,112,482	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SHERIFF 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	$ 3,591,792	$ 3,764,904	$ 3,906,279	$ (141,375)
Delinquent tax	50,505	81,501	65,000	16,501
Motor vehicle tax	355,418	354,826	393,836	(39,010)
In lieu of tax	10,472	4,018	7,000	(2,982)
Grants	820	610	-	610
Charges for services	496,083	346,672	631,000	(284,328)
Transfers	-	63,309	-	63,309
Miscellaneous	357	301	6,000	(5,699)
Reimbursements	352	1,861	-	1,861
Total Receipts	4,505,799	4,618,002	$ 5,009,115	$ (391,113)
Expenditures				
Personnel services	3,560,440	3,606,596	$ 3,805,070	$ (198,474)
Contractual services	198,408	191,829	194,130	(2,301)
Commodities	401,798	406,301	437,700	(31,399)
Capital outlay	6,273	10,440	-	10,440
Miscellaneous	6,162	6,562	-	6,562
Transfers	332,718	396,274	458,440	(62,166)
Total Expenditures	4,505,799	4,618,002	$ 4,895,340	$ (277,338)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

JAIL OPERATING 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	$ 2,045,335	$ 1,814,034	$ 1,882,522	$ (68,488)
Delinquent tax	30,059	45,811	30,000	15,811
Motor vehicle tax	234,334	203,832	224,259	(20,427)
In lieu of tax	5,963	1,936	5,000	(3,064)
Grants	-	3,129	-	3,129
Charges for services	4,085,356	3,736,997	3,965,000	(228,003)
Miscellaneous	4,585	9,631	336,300	(326,669)
Intergovernmental	137	67	-	67
Rent and Sale of Fixed Assets	20,200	-	-	-
Transfers	-	400,000	-	400,000
Total Receipts	6,425,969	6,215,437	$ 6,443,081	$ (227,644)
Expenditures				
Personnel services	3,440,302	3,723,416	$ 3,598,130	$ 125,286
Contractual services	1,427,521	1,484,665	1,383,420	101,245
Commodities	631,163	509,974	681,300	(171,326)
Capital outlay	51,228	6,149	-	6,149
Miscellaneous	31,721	31,579	336,300	(304,721)
Transfers	1,028,260	514,580	389,100	125,480
Total Expenditures	6,610,195	6,270,363	$ 6,388,250	$ (117,887)
Receipts Over (Under) Expenditures	(184,226)	(54,926)		
Unencumbered Cash, Beginning	236,063	51,837		
Prior Year Cancelled Encumbrances	-	3,089		
Unencumbered Cash, Ending	$ 51,837	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

DEPARTMENT OF AGING - ADMINISTRATION 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	$ 566,499	$ 609,318	$ 613,823	$ (4,505)
Delinquent tax	8,131	12,906	11,000	1,906
Motor vehicle tax	54,396	55,874	48,283	7,591
Charges for services	6,993	3,744	4,000	(256)
In lieu of tax	1,652	650	-	650
Intergovernmental	-	2,909	500	2,409
Transfers	25,000	65,000	75,000	(10,000)
Total Receipts	662,671	750,401	$ 752,606	$ (2,205)
Expenditures				
Personnel services	115,174	125,103	$ 139,220	$ (14,117)
Contractual services	196,780	253,065	233,900	19,165
Commodities	5,759	1,419	3,500	(2,081)
Capital outlay	339,818	362,753	-	362,753
Transfers	5,140	-	365,720	(365,720)
Total Expenditures	662,671	742,340	$ 742,340	$ -
Receipts Over (Under) Expenditures	-	8,061		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	57		
Unencumbered Cash, Ending	$ -	$ 8,118		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

E 911 WIRELESS TAX 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				
911 tax	$ 271,761	$ 281,826	$ 310,000	$ (28,174)
Miscellaneous	26,243	14,679	-	14,679
Total Receipts	298,004	296,505	$ 310,000	$ (13,495)
Expenditures				
Contractual services	462,061	251,453	$ 294,810	$ (43,357)
Commodities	250	63,238	2,000	61,238
Transfers	-	-	15,240	(15,240)
Cash Forward	-	-	560,650	(560,650)
Total Expenditures	462,311	314,691	$ 872,700	$ (558,009)
Receipts Over (Under) Expenditures	(164,307)	(18,186)		
Unencumbered Cash, Beginning	564,750	400,443		
Prior Year Cancelled Encumbrances	-	3,406		
Unencumbered Cash, Ending	$ 400,443	$ 385,663		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL ALCOHOL 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				
Intergovernmental	$ 8,637	$ 8,583	$ 7,500	$ 1,083
Expenditures				
Transfers	-	63,309	$ 66,580	$ (3,271)
Receipts Over (Under) Expenditures	8,637	(54,726)		
Unencumbered Cash, Beginning	52,089	60,726		
Unencumbered Cash, Ending	$ 60,726	$ 6,000		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL PARKS AND 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				
Intergovernmental	$ 4,514	$ 4,487	$ 4,000	$ 487
Expenditures				
Transfers	-	35,500	$ 35,500	$ -
Receipts Over (Under) Expenditures	4,514	(31,013)		
Unencumbered Cash, Beginning	27,506	32,020		
Unencumbered Cash, Ending	$ 32,020	$ 1,007		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SPECIAL LIABILITY 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				
Miscellaneous	$ 3,000	$ 24,696	$ 40,000	$ (15,304)
Expenditures				
Contractual services	-	13,371	$ 50,000	$ (36,629)
Commodities	1,253	1,395	-	1,395
Miscellaneous	4,135	8,615	-	8,615
Cash Forward	-	-	315,110	(315,110)
Total Expenditures	5,388	23,381	$ 365,110	$ (341,729)
Receipts Over (Under) Expenditures	(2,388)	1,315		
Unencumbered Cash, Beginning	325,115	322,727		
Unencumbered Cash, Ending	$ 322,727	$ 324,042		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

STREET LIGHTING 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				
Special assessments	$ 2,071	$ 2,179	$ 2,200	$ (21)
Expenditures				
Contractual services	2,003	2,000	$ 2,100	$ (100)
Cash Forward	-	-	4,840	(4,840)
Total Expenditures	2,003	2,000	$ 6,940	$ (4,940)
Receipts Over (Under) Expenditures	68	179		
Unencumbered Cash, Beginning	4,645	4,713		
Unencumbered Cash, Ending	$ 4,713	$ 4,892		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

WIND FARM 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				
Building Permits	$ -	$ -	$ -	$ -
Expenditures				
Contractual services	-	-	$ 34,210	$ (34,210)
Receipts Over (Under) Expenditures	-	-		
Unencumbered Cash, Beginning	34,215	34,215		
Unencumbered Cash, Ending	$ 34,215	$ 34,215		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

HEALTH DEPARTMENT - ADMINISTRATION 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	$ 444,255	$ 443,600	$ 460,109	$ (16,509)
Delinquent tax	6,493	10,164	10,000	164
Motor vehicle tax	42,203	43,791	48,682	(4,891)
In lieu of tax	1,295	473	-	473
Charges for services	106,597	125,880	124,400	1,480
Intergovernmental	36,900	37,851	43,900	(6,049)
Transfers	-	-	60,000	(60,000)
Total Receipts	637,743	661,759	$ 747,091	$ (85,332)
Expenditures				
Personnel services	208,701	191,997	$ 209,190	$ (17,193)
Contractual services	242,364	391,174	372,050	19,124
Commodities	73,830	78,647	105,400	(26,753)
Capital outlay	1,513	-	-	-
Transfers	111,335	-	47,050	(47,050)
Total Expenditures	637,743	661,818	$ 733,690	$ (71,872)
Receipts Over (Under) Expenditures	-	(59)		
Unencumbered Cash, Beginning	-	-		
Prior Year Cancelled Encumbrances	-	59		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

ECONOMIC DEVELOPMENT 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				
Special assessments	$ 128,950	$ 33,690	$ 125,000	$ (91,310)
Miscellaneous	-	966	-	966
Total Receipts	128,950	34,656	$ 125,000	$ (90,344)
Expenditures				
Contractual services	7,964	-	$ 611,100	$ (611,100)
Transfers	-	3,339	-	3,339
Total Expenditures	7,964	3,339	$ 611,100	$ (607,761)
Receipts Over (Under) Expenditures	120,986	31,317		
Unencumbered Cash, Beginning	361,100	482,086		
Unencumbered Cash, Ending	$ 482,086	$ 513,403		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

SEWER DISTRICTS MAINTENANCE 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				
Special assessments	$ 164,690	$ 166,164	$ -	$ 166,164
Licenses, permits and fees	2,310	-	-	-
Transfers	99,353	-	-	-
Total Receipts	266,353	166,164	$ -	$ 166,164
Expenditures				
Contractual services	83,161	206,599	$ -	$ 206,599
Commodities	31,723	15,641	766,200	(750,559)
Capital outlay	39,916	54,606	-	54,606
Transfers	99,353	-	-	-
Total Expenditures	254,153	276,846	$ 766,200	$ (489,354)
Receipts Over (Under) Expenditures	12,200	(110,682)		
Unencumbered Cash, Beginning	666,440	678,640		
Unencumbered Cash, Ending	$ 678,640	$ 567,958		

BUTLER COUNTY, KANSAS

SPECIAL PURPOSE FUND

OPIOID SETTLEMENT 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				
Grants	$ 126,297	$ 77,889	$ 120,000	$ (42,111)
Expenditures				
Salaries and benefits	-	95,336	$ 342,760	$ (247,424)
Receipts Over (Under) Expenditures	126,297	(17,447)		
Unencumbered Cash, Beginning	122,766	249,063		
Unencumbered Cash, Ending	$ 249,063	$ 231,616		

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Special Ambulance	Special Ambulance	Landfill Post Closure	Landfill Post Closure	Special Highway Improvement	Special Highway Improvement	Special Road Machinery	Special Road Machinery
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	277,384	272,151	-	-
Miscellaneous	11,047	-	176,703	153,673	-	-	-	76,678
Transfers	1,399,867	1,402,781	-	400,000	1,203,227	4,154,807	1,620,000	1,300,000
Total Receipts	1,410,914	1,402,781	176,703	553,673	1,480,611	4,426,958	1,620,000	1,376,678
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	-	-	-
Commodities	9,222	9,471	-	-	-	-	-	-
Capital outlay	142,029	668,047	-	-	99,489	2,948,013	746,738	859,353
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	151,251	677,518	-	-	99,489	2,948,013	746,738	859,353
Receipts Over (Under) Expenditures	1,259,663	725,263	176,703	553,673	1,381,122	1,478,945	873,262	517,325
Unencumbered Cash, Beginning	507,198	1,829,852	3,241,011	3,417,714	5,169,650	6,550,772	1,118,748	1,992,010
Prior Year Canceled Encumbrances	62,991	180	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 1,829,852	$ 2,555,295	$ 3,417,714	$ 3,971,387	$ 6,550,772	$ 8,029,717	$ 1,992,010	$ 2,509,335

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Special Law Enforcement	Special Law Enforcement	Jail Reserve	Jail Reserve	Dept. on Aging Reserve	Dept. on Aging Reserve	800Mhz Maintenance and Upgrade	800Mhz Maintenance and Upgrade
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ 17,711	$ 3,200
Licenses, permits, and fees	-	-	-	-	-	-	-	-
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	625	-	165,044	203,086	-	-
Transfers	-	-	1,028,260	514,580	5,140	-	20,000	20,000
Total Receipts	-	-	1,028,885	514,580	170,184	203,086	37,711	23,200
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	23,040	-	127,803	199,475	-	55,000
Commodities	2,560	-	-	7,320	-	-	-	-
Capital outlay	-	-	765,000	316,103	183,382	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	400,000	25,000	65,000	-	-
Total Expenditures	2,560	-	788,040	723,423	336,185	264,475	-	55,000
Receipts Over (Under) Expenditures	(2,560)	-	240,845	(208,843)	(166,001)	(61,389)	37,711	(31,800)
Unencumbered Cash, Beginning	10,056	7,496	991,327	1,232,172	227,560	105,559	1,099,302	1,137,013
Prior Year Canceled Encumbrances	-	-	-	-	44,000	-	-	-
Unencumbered Cash, Ending	$ 7,496	$ 7,496	$ 1,232,172	$ 1,023,329	$ 105,559	$ 44,170	$ 1,137,013	$ 1,105,213

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Conceal/ Carry Permits	Conceal/ Carry Permits	Health Department Reserve	Health Department Reserve	Motor Vehicle Operating	Motor Vehicle Operating	Capital Improvements	Capital Improvements
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	708,291	725,867	-	-
County office fees	6,335	3,250	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	10,000	-
Transfers	-	-	51,335	-	-	-	1,246,094	1,381,741
Total Receipts	6,335	3,250	51,335	-	708,291	725,867	1,256,094	1,381,741
Expenditures								
Personal services	-	-	-	-	552,995	548,560	-	-
Contractual services	-	-	13,358	9,389	43,169	41,085	141,487	31,726
Commodities	-	-	-	879	3,499	4,018	-	-
Capital outlay	6,702	-	78,518	1,700	-	-	1,318,888	2,805,563
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	108,652	109,696	-	-
Total Expenditures	6,702	-	91,876	11,968	708,315	703,359	1,460,375	2,837,289
Receipts Over (Under) Expenditures	(367)	3,250	(40,541)	(11,968)	(24)	22,508	(204,281)	(1,455,548)
Unencumbered Cash, Beginning	10,269	9,902	454,447	413,906	749	725	15,900,606	15,723,641
Prior Year Canceled Encumbrances	-	-	-	-	-	-	27,316	111,348
Unencumbered Cash, Ending	$ 9,902	$ 13,152	$ 413,906	$ 401,938	$ 725	$ 23,233	$ 15,723,641	$ 14,379,441

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Sheriff Capital Reserves	Sheriff Capital Reserves	Election Reserve	Election Reserve	Drug Asset and Seizure	Drug Asset and Seizure	County Attorney Diversion Fees	County Attorney Diversion Fees
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	-	-	-	-	-	-	51,909	51,918
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	88,899	128,236	-	-	6,823	-	28,325	55,131
Transfers	332,718	396,274	30,000	30,000	-	-	-	-
Total Receipts	421,617	524,510	30,000	30,000	6,823	-	80,234	107,049
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	-	-	-	-	-	4,066	825	2,549
Commodities	30,837	10,062	-	-	-	-	24,753	10,740
Capital outlay	700,459	(87,445)	-	-	-	-	47,284	9,605
Miscellaneous	-	-	-	-	-	4,099	-	-
Transfers	-	-	-	-	-	-	(2,100)	(3,150)
Total Expenditures	731,296	(77,383)	-	-	-	8,165	70,762	19,744
Receipts Over (Under) Expenditures	(309,679)	601,893	30,000	30,000	6,823	(8,165)	9,472	87,305
Unencumbered Cash, Beginning	463,109	153,430	250,690	280,690	16,418	23,241	356,360	365,832
Prior Year Canceled Encumbrances	-	28,243	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 153,430	$ 783,566	$ 280,690	$ 310,690	$ 23,241	$ 15,076	$ 365,832	$ 453,137

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Prosecutor's Training and Assistance	Prosecutor's Training and Assistance	Juvenile Justice EMP Fees	Juvenile Justice EMP Fees	Community Corrections	Community Corrections	Court Services Diversion Fees	Court Services Diversion Fees
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	5,519	6,719	44,302	56,785	19,378	2,447	2,100	2,810
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	1,062,313	1,415,392	-	-
Miscellaneous	-	-	-	-	-	(24)	-	-
Transfers	-	-	-	-	-	6,075	-	-
Total Receipts	5,519	6,719	44,302	56,785	1,081,691	1,423,890	2,100	2,810
Expenditures								
Personal services	-	-	-	-	860,020	893,938	-	-
Contractual services	5,964	-	33,550	41,558	100,784	149,626	-	175
Commodities	-	-	377	574	6,388	12,844	185	208
Capital outlay	-	-	361	83	27,495	27,424	-	-
Miscellaneous	2,717	3,168	-	-	-	-	-	-
Transfers	-	-	-	-	256,367	117,569	-	-
Total Expenditures	8,681	3,168	34,288	42,215	1,251,054	1,201,401	185	383
Receipts Over (Under) Expenditures	(3,162)	3,551	10,014	14,570	(169,363)	222,489	1,915	2,427
Unencumbered Cash, Beginning	20,792	17,630	106,297	116,363	367,842	198,479	3,404	5,319
Prior Year Canceled Encumbrances	-	-	52	-	-	-	-	-
Unencumbered Cash, Ending	$ 17,630	$ 21,181	$ 116,363	$ 130,933	$ 198,479	$ 420,968	$ 5,319	$ 7,746

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024	2025	2024	2025	2024	2025	2024	2025
	Child Support Enforcement	Child Support Enforcement	Register of Deeds Technology	Register of Deeds Technology	Clerks Technology	Clerks Technology	Treasury Technology	Treasury Technology
Receipts								
Charges for services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Licenses, permits, and fees	59,879	61,905	85,182	96,228	21,296	24,057	21,296	24,057
County office fees	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Miscellaneous	-	-	32,745	21,246	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Receipts	59,879	61,905	117,927	117,474	21,296	24,057	21,296	24,057
Expenditures								
Personal services	-	-	-	-	-	-	-	-
Contractual services	37,843	78,109	221,689	106,908	15,762	16,234	21,711	21,347
Commodities	1,880	-	8,358	492	-	-	-	-
Capital outlay	-	-	18,772	16,188	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total Expenditures	39,723	78,109	248,819	123,588	15,762	16,234	21,711	21,347
Receipts Over (Under) Expenditures	20,156	(16,204)	(130,892)	(6,114)	5,534	7,823	(415)	2,710
Unencumbered Cash, Beginning	243,548	263,704	664,795	533,903	85,381	90,915	415	-
Prior Year Canceled Encumbrances	-	-	-	-	-	-	-	-
Unencumbered Cash, Ending	$ 263,704	$ 247,500	$ 533,903	$ 527,789	$ 90,915	$ 98,738	$ -	$ 2,710

(Continued)

BUTLER COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

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

	2024 Department on Aging Grants	2025 Department on Aging Grants	2024 Health Department Grants	2025 Health Department Grants	2024 Federal and State Assistance	2025 Federal and State Assistance
Receipts						
Charges for services	$ 68,912	$ 44,384	$ 13,842	$ 18,728	$ 8,270	$ 16,652
Licenses, permits, and fees	-	-	-	-	-	-
County office fees	-	-	-	-	-	-
Intergovernmental	781,660	704,129	678,765	843,455	13,761	137,132
Miscellaneous	-	-	-	-	36,133	33,452
Transfers	-	-	-	-	138,562	30,022
Total Receipts	850,572	748,513	692,607	862,183	196,726	217,258
Expenditures						
Personal services	401,339	418,836	679,689	672,679	58,044	2,033
Contractual services	190,775	165,787	36,009	41,247	67,152	58,212
Commodities	176,564	142,128	34,813	62,312	15,455	24,729
Capital outlay	-	-	6,516	2,284	3,500	-
Miscellaneous	-	-	-	-	-	-
Transfers	-	-	75,056	54,164	18,567	132,846
Total Expenditures	768,678	726,751	832,083	832,686	162,718	217,820
Receipts Over (Under) Expenditures	81,894	21,762	(139,476)	29,497	34,008	(562)
Unencumbered Cash, Beginning	125,365	207,360	20,809	(118,667)	512,574	546,582
Prior Year Canceled Encumbrances	101	285	-	-	-	-
Unencumbered Cash, Ending	$ 207,360	$ 229,407	$ (118,667)	$ (89,170)	$ 546,582	$ 546,020

(Continued)

BUTLER COUNTY, KANSAS

CAPITAL PROJECT FUND

CAPITAL PROJECT FUND - BRIDGE BONDS 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)

	2024	2025
Receipts and Other Sources:		
Intergovernmental	$ -	$ -
Expenditures		
Contractual services	-	-
Receipts Over (Under) Expenditures	-	-
Unencumbered Cash, Beginning	70,769	70,769
Unencumbered Cash, Ending	$ 70,769	$ 70,769

BUTLER COUNTY, KANSAS

BOND AND INTEREST FUND

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				
Special assessments	$ 26,382	$ 26,970	$ 30,000	$ (3,030)
Ad valorem property tax	23	(1)	-	(1)
Delinquent tax	7,073	1,458	-	1,458
Motor VehicleTax	7	20	-	20
Total Receipts	33,485	28,447	$ 30,000	$ (1,553)
Expenditures				
Principal	73,031	74,080	$ 79,390	$ (5,310)
Interest	8,477	6,366	1,070	5,296
Total Expenditures	81,508	80,446	$ 80,460	$ (14)
Receipts Over (Under) Expenditures	(48,023)	(51,999)		
Unencumbered Cash, Beginning	215,198	167,175		
Unencumbered Cash, Ending	$ 167,175	$ 115,176		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

SELF INSURANCE INTERNAL SERVICE 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				
Charges for services	$ 825,731	$ 717,509	$ 952,500	$ (234,991)
Miscellaneous	9,996	1,403	-	1,403
Transfers	3,768,912	3,729,311	3,660,000	69,311
Total Receipts	4,604,639	4,448,223	$ 4,612,500	$ (164,277)
Expenditures				
Contractual services	3,383,404	3,928,443	$ 4,799,850	$ (871,407)
Cash Forward	-	-	1,451,420	(1,451,420)
Total Expenditures	3,383,404	3,928,443	$ 6,251,270	$ (2,322,827)
Receipts Over (Under) Expenditures	1,221,235	519,780		
Unencumbered Cash, Beginning	1,711,275	2,932,510		
Unencumbered Cash, Ending	$ 2,932,510	$ 3,452,290		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

LANDFILL OPERATING 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				
Delinquent tax	$ 1	$ 2	$ -	$ 2
Charges for services	4,366,022	3,152,594	4,035,400	(882,806)
Rental income	13,742	10,925	14,500	(3,575)
Total Receipts	4,379,765	3,163,521	$ 4,049,900	$ (886,379)
Expenditures				
Personal services	949,824	892,313	$ 1,041,870	$ (149,557)
Contractual services	752,530	508,225	453,750	54,475
Commodities	149,643	285,051	624,900	(339,849)
Capital outlay	78,984	109,426	-	109,426
Transfers	2,812,722	1,368,506	2,300,600	(932,094)
Total Expenditures	4,743,703	3,163,521	$ 4,421,120	$ (1,257,599)
Receipts Over (Under) Expenditures	(363,938)	-		
Unencumbered Cash, Beginning	363,938	-		
Unencumbered Cash, Ending	$ -	$ -		

BUTLER COUNTY, KANSAS

BUSINESS FUNDS

LANDFILL CAPITAL IMPROVEMENTS FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES
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		
Miscellaneous	$ 21,400	$ -
Transfers	2,705,969	1,236,771
Total Receipts	2,727,369	1,236,771
Expenditures		
Capital outlay	940,763	174,887
Transfers	-	400,000
Total Expenditures	940,763	574,887
Receipts Over (Under) Expenditures	1,786,606	661,884
Unencumbered Cash, Beginning	2,929,538	4,729,706
Prior Year Canceled Encumbrances	13,562	13,561
Unencumbered Cash, Ending	$ 4,729,706	$ 5,405,151

BUTLER COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds				
Advance tax	$ -	$ 79,090	$ 79,090	$ -
Commercial motor vehicle holding	984	328,366	328,616	734
Current tax	82,989,675	152,390,895	148,248,201	87,132,369
Delinquent tax	1,165,001	4,054,552	3,266,658	1,952,895
Federal Land Ent Holding	-	57,635	57,635	-
In lieu of tax	73,098	127,165	170,760	29,503
Motor vehicle sales tax	319,669	8,650,840	8,648,270	322,239
Motor vehicle tax	435,840	11,839,249	11,755,585	519,504
NRP - Tax holding fund	111,291	1,124,008	1,067,808	167,491
Rental Excise Tax Holding	-	4,415	4,415	-
RV Tax Holding	5,978	186,814	187,467	5,325
Severance tax holding	-	31,531	31,531	-
Special City/County Highway Holding	-	1,980,562	1,980,562	-
Specials Holding	2,477,375	4,600,138	4,829,044	2,248,469
Tax and motor vehicle over/short	-	671,166	671,166	-
Tax sales	234,872	4,597	-	239,469
Total Distributable Funds	87,813,783	186,131,023	181,326,808	92,617,998
State Funds				
State educational building tax	-	1,185,177	1,185,177	-
State institutional building tax	-	592,589	592,589	-
Total State Funds	-	1,777,766	1,777,766	-
Subdivision Funds				
Butler County Community College	-	15,396,847	15,396,847	-
Cities	41,246	34,608,969	34,608,969	41,246
Regional Library - general	-	586,988	586,988	-
Regional Library - employee benefits	-	54,758	54,758	-
School districts	-	67,073,592	67,073,592	-
Townships	9,437	9,068,267	9,068,267	9,437
Watershed districts	1,839	479,884	479,928	1,795
Total Subdivision Funds	52,522	127,269,305	127,269,349	52,478

BUTLER COUNTY, KANSAS

AGENCY FUNDS (CONTINUED)

SUMMARY OF RECEIPTS AND DISBURSEMENTS
Regulatory Basis
For the Year Ended December 31, 2025

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds				
Cereal malt beverage licenses	$ -	$ 25	$ 25	$ -
County sheriff donations	33,660	35,485	16,060	53,085
Civic plus holding fund	2,112	-	-	2,112
EMS donations	3,958	2,664	6,618	4
Employee association	17,597	18,977	23,389	13,185
Fish and game licenses	3	-	-	3
Inmate funds	246,662	630,605	499,049	378,218
Miscellaneous drug dealer stamp	15,914	-	4,000	11,914
Procurement card clearing	1,634	-	-	1,634
Register of Deeds - Heritage fund	11,014	31,041	30,000	12,055
Rescue Squad donations	15,051	650	7,867	7,834
Stray animals	200	-	-	200
Fire Districts	138,708	3,468,772	3,452,223	155,257
Flex Account	65,049	130,578	129,678	65,949
Oil and Gas Depletion Trust	462,874	-	-	462,874
Total Other Agency Funds	1,014,436	4,318,797	4,168,909	1,164,324
Total Agency Funds	$ 88,880,741	$ 319,496,891	$ 314,542,832	$ 93,834,800

BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITY

BUTLER COUNTY EXTENSION COUNCIL

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		
County appropriation	$ 360,000	$ 365,000
KSU salary participation	60,064	64,766
Educational services	21,475	10,632
Interest and miscellaneous	3,097	2,283
Total Receipts	444,636	442,681
Expenditures		
Personnel services	371,469	388,882
Contractual services	7,063	5,756
Commodities	12,313	11,754
Capital outlay	2,477	5,710
Miscellaneous	18,497	17,103
Total Expenditures	411,819	429,205
Receipts Over (Under) Expenditures	32,817	13,476
Unencumbered Cash, Beginning	395,089	427,906
Unencumbered Cash, Ending	$ 427,906	$ 441,382

BUTLER COUNTY, KANSAS

RELATED MUNICIPAL ENTITY

BUTLER COUNTY PUBLIC BUILDING COMMISSION

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		
Miscellaneous	$ 296	$ 191
Expenditures		
Interest	-	-
Receipts Over (Under) Expenditures	296	191
Unencumbered Cash, Beginning	14,624	14,920
Unencumbered Cash, Ending	$ 14,920	$ 15,111

BUTLER COUNTY, KANSAS

OTHER SUPPLEMENTAL INFORMATION

FOR THE YEAR ENDED DECEMBER 31, 2025

BUTLER COUNTY, KS

RECONCILIATION OF 2024 TAX ROLL
December 31, 2025

2024 Tax Roll - As Adjusted		
County Clerk's abstract of 2024 tax roll		$ 158,329,218
Adjustments to original tax roll:		
Added taxes		134,252
Abated taxes		(865,547)
Adjusted 2024 tax roll		157,597,923
2024 Tax Roll - Accounted For		
First half 2024 tax roll		77,036,328
Second half 2024 tax roll		75,739,089
Deduct refunds and cancellations - 2024 and 2025		(200,539)
Net tax roll collections		152,574,878
Delinquent personal property taxes for which tax warrants were issued	-	
Delinquent real estate taxes entered on the tax sale record	678,869	
Outstanding personal property taxes	142,672	
Outstanding real estate taxes	4,201,504	5,023,045
2024 tax roll accounted for		157,597,923
Difference		$ -

SINGLE AUDIT SECTION

LOYD GROUP, LLC

520 S. Main Street
P.O. Box 7
Galva, KS 67443
620-654-7565
www.loyd-group.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of County Commissioners
Butler County, Kansas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the Kansas Municipal Audit and Accounting Guide, the financial statement of Butler County, Kansas, (County) as of and for the year ended December 31, 2025, and the related notes to the financial statement which collectively comprise the County's basic financial statement, and have issued our report thereon dated April 1, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 1, 2026

LOYD GROUP, LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of County Commissioners
Butler County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Butler County, Kansas' (the County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2025. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the *Kansas Municipal Audit and Accounting Guide;* the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and

the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Loyd Group, LLC

Loyd Group, LLC
Galva, KS
April 1, 2026

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

Federal Grantor/ Pass Through Grantor/ Program Title	Federal Assistance Number	Grant Number	Total Program Expenditures
U.S. Department of Agriculture			
Passed through Kansas Department of Health & Environment:			
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557		$ 38,483
WIC/Breast Feeding Peer Counseling	10.557		198,234
Total WIC Special Supplemental Nutrition Program for Women, Infants and Children			236,717
TOTAL U.S. DEPARTMENT OF AGRICULTURE			236,717
U.S. Department of Transportation			
Passed through Central Plains Agency on Aging:			
Federal Transit Formula Grants	93.048	90HDRC0008	2,910
Passed through Kansas Department of Transportation:			
Federal Grants for Other Than Urbanized Areas	20.509		315,470
Highway Safety Cluster			
State and Community Highway Safety	20.600		610
Total Highway Safety Cluster			610
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			318,990
U.S. Department of Health and Human Services			
Passed Through Central Plains Area Agency on Aging			
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		55,051
National Family Caregiver Support, Title III, Part E - Education & Training	93.052		2,287
National Family Caregiver Support, Title III, Part E - Respite	93.052	2001KSOAFC-00, 03	24,172
Total National Family Caregiver Support, Title III			26,459
Passed through Hutchinson Regional Hospital:			
HRSA MIH/CP Planning Grant	93.912		15,000
Passed through Kansas Department of Health & Environment			
Public Health Emergency Preparedness - South Central Metro Group	93.069		4,288
Public Health Emergency Preparedness - Cities Readiness Initiative	93.074		17,927
Public Health Emergency Preparedness - Bioterrorism	93.069		56,383
Total Public Health Emergency Preparedness			78,598
Family Planning Services	93.217		52,781
Immunization Cooperative Agreements	93.268		1,948
Epidemiology and Laboratory Capacity for Infections Diseases (ELC)	93.323	NU50CK0006549-02	3,129
Child Care and Development Block Grant	93.575		59,995
Strengthening U.S. Public Health Infrastructure, Workforce, and Data Syster	93.967		32,054
Cancer Prevention and Control Programs	93.898	NU58DP006273-01	590
Maternal and Child Health Services Block Grant	93.994		41,559
Passed through National Assoc. Of County & City Health Officials:			
Medical Reserve Corps Small Grant Program	93.008	MRC 14-0936	28,285
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			395,449

BUTLER COUNTY, KANSAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2025

Corporation for National and Community Service			
Direct Programs:			
Retired and Senior Volunteer Program	94.002		$ 53,489
Foster Grandparent Program	94.011		203,547
TOTAL CORPORATION FOR NATIONAL/COMMUNITY SERVICE			257,036
Federal Emergency Management Agency			
Passed through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042	99	19,742
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			19,742
TOTAL EXPENDITURES OF FEDERAL AWARDS			$ 1,227,934

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Butler County, Kansas (the County), under programs of the federal government for the year ended December 31, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County. The Schedule is presented using a regulatory basis of accounting prescribed by the Kansas Municipal Audit and Accounting Guide (as described in Note 1 to the financial statement), which is the same basis of accounting as the financial statement accompanying this schedule.

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the regulatory basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) The County has not elected to use the 10 percent *de minimis* indirect cost rate as allowed under the Uniform Guidance.

Note 3 - Funds Expended

Funds where Federal expenditures were receipted and expended:

Health Department Grants Fund	$ 494,044
General Fund	15,000
Health Department - Admin Fund	38,483
Federal and State Assistance Fund	4,742
Department on Aging Admin Fund	2,910
Department on Aging Grants Fund	450,930
Department on Aging Reserve Fund	203,086
Sheriff Fund	610
Emergency Medical Services Fund	15,000
Jail Operating Fund	3,129
Total	$ 1,227,934

BUTLER COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2025

Section 1 – Summary of Auditor's Results

Financial Statements

1. Type of auditor's opinion issued on whether the financial statement audited were prepared in accordance with GAAP:	Adverse
2. Internal control over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	No
3. Noncompliance material to the financial statements noted?	No

Federal Awards

1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified?	No
2. Type of auditor's report issued on compliance for major programs:	Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
4. Identification of major programs:	

Name of Federal Program or Cluster	Fed Asst Number
Federal Grants for Other than Urbanized Areas	20.509
Foster Grandparent/Senior Companion	94.011

5. Dollar threshold used to distinguish between Type A and Type B programs:	$1,000,000
6. Auditee qualified as a low-risk auditee?	No

Section 2 – Findings – Financial Statement Audit

No matters were reported.

Section 3 – Findings and Questioned Costs – Major Federal Award Programs

No matters were reported.