



**Board of Riley County
Commissioners
Regular Meeting
Agenda
January 16, 2025**

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Commission Chambers

9:00 AM

[District 1 – John Ford, Member](#)

[District 2 – Greg McKinley, Chair](#)

[District 3 – Kathryn Focke, Vice Chair](#)

9:00 AM

Call to Order

Pledge of Allegiance

Public Comment

1. Public Comments

Commission Comments

2. Commission Comments

Business Meeting

3. Bid Recommendation - Tandem Axle Truck Chassis
4. Riley County Grounds Maintenance Extension of Contract - Rothwell Landscaping, Inc.
5. Proposal for Engineering Design Services- Utility Extension- University Park-Schwab-Eaton
6. Advisory Board appointment letters and Resolution
7. Sign a Tax Roll Corrections
8. Sign Riley County Employee Action Form(s)

Review Minutes

9. Board of Riley County Commissioners - Regular Meeting - Jan 13, 2025 8:30 AM

Review Tentative Agenda

10. Tentative Agenda

Press Conference Topics

11. Discuss Press Conference

9:15 AM

Amy Manges, Register of Deeds

12. 2024 Year End Revenue

9:30 AM

Bryant Parker, Counselor/Director of Administrative Services

13. Administrative Work Session
14. Executive session to discuss confidential legal advice regarding potential litigation issues

- 9:50 AM** **Brittany Phillips, Budget and Finance Officer**
15. 2023 Riley County Financial Statement Audit
- 10:00 AM** **Daniel Skucius, Extension Director and John Jobe, 4-H Agent**
16. Extension staff update
- 10:15 AM** **Brian Peete, RCPD Director**
17. RCPD update
- 10:30 AM** **Brittany Phillips, Budget and Finance Officer**
18. CIP Work Session 2025
19. Strategic Plan Discussion
- 11:20 AM** **Jason Smith, Manhattan Area Chamber of Commerce**
20. Economic Development update
- 11:35 AM** **Brittany Phillips, Budget and Finance Officer**
21. RHID Policy
- 11:55 AM** **Rich Vargo, County Clerk**
22. Request to Fill - Elections Specialist Position

Adjournment**Announcements**

The January Policy Breakfast (formerly Good Morning Manhattan) will be held today 7:15 a.m. - 8:30 a.m. at the DoubleTree by Hilton (formerly the Four Points by Sheraton), 530 Richards Drive.

Riley County Offices will be closed Monday, January 20th due to the observance of the Martin Luther King, Jr. Day holiday.

The Board of County Commissioners will not be in session on Monday, January 20th.

The Law Enforcement Agency Meeting will be held Tuesday, January 21st at 12:00 (noon) in the City Commission Chambers, 1101 Poyntz.

The 2025 Local Government Day will be held Wednesday, January 22nd from 1:00 -7:00 p.m. at the KAC Office, 715 SW 10th Avenue and The Beacon, 420 SW 9th Street, Topeka, Kansas.

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.



PUBLIC WORKS
Recommendations

John Ellermann
Public Works Director/County
Engineer
6215 Tuttle Creek Blvd
Manhattan, KS 66503
Phone: 785-537-6330

COMMISSION AGENDA REPORT

FROM: Andrea Rose, Administrative Assistant II

MEETING: January 16, 2025

SUBJECT: Bid Recommendation - Tandem Axle Truck Chassis

PRESENTER: Alvin Perez, Operations Manager

Attached for your approval is the staff recommendation for the Tandem Axle Truck Chassis.

POSSIBLE MOTION(S)

Move to approve the staff recommendation for the bid submitted by Rush Truck Center of Topeka, KS to supply the Tandem Axle Truck Chassis for \$138,980.00

Move to deny.

Move to table.

Enclosures:

- Bid Tab Tandem Axle Truck Chassis 2025 (XLSX)

Tandem Axle Truck Chassis				
Bid Opening January 9, 2025 9:20 am Moved to: January 13, 2025 9:35am				
Company	Tandem Axle Truck Chassis	Total	Est. Delivery Date	Notes
Bruckner's 1645 Copper Court Salina, KS 67401 BID 2	\$148,372.00	\$148,372.00	Aug-25	
Bruckner's 1645 Copper Court Salina, KS 67401 BID 1	\$159,250.00	\$159,250.00	Aug-25	
Master Tech Truck & Equipment 5115 N Broadway Wichita, KS 67219 Bid 1	\$174,143.00+ Warranty \$19,211.00	\$192,354.00	N/A	
Master Tech Truck & Equipment 5115 N Broadway Wichita, KS 67219 Bid 2	\$283,589Truck + \$15,922.00 Snowplow + \$48025 SS Saltspreader + 18,211.00 ext warranty	\$365,817.45	90 days	
NexttranUSA Truck Center 4001 Randolph Road Kansas City, MO 64161 BID 1	\$149,690.00	\$149,690.00	Jul-25	
NexttranUSA Truck Center 4001 Randolph Road Kansas City, MO 64161 Bid 2	\$154,988.00	\$154,988.00	Available upon approval	
Rush Enterprises 7700 NE 38th St Kansas City Mo, 64161 500 SE 10th Ave Topeka, KS 66607	\$138,980.00	\$138,980.00	360 days	PW Staff Recommends
Truck Center Companies Salina 2552 N 9th St Salina, KS 67401	\$130,348.00	\$130,348.00	Jun-25	Not the Allison Transmission that was Spec. Its is D12-1550-OV vocational 12 speed
One Nation 211 W Neshannock ave ste New Willmngton, PA 16142	\$139,989.00	\$139,989.00		
Liberal Kenworth 342 S Country Estates RD Liberal, KS 67901	Bid Received Late	Bid Received Late		Bid Received late

Attachment: Bid Tab Tandem Axle Truck Chassis 2025 (15339 : Bid Recommendation - Tandem Axle



PUBLIC WORKS
Agreement

John Ellermann
Public Works Director/County
Engineer
6215 Tuttle Creek Blvd
Manhattan, KS 66503
Phone: 785-537-6330

COMMISSION AGENDA REPORT

FROM: Andrea Rose, Administrative Assistant II.

MEETING: January 16, 2025

SUBJECT: Riley County Grounds Maintenance Extension of Contract - Rothwell Landscaping, Inc.

PRESENTER: John Ellermann, Public Works Director

Attached for your approval is the Riley County Grounds Maintenance Extension of Contract.

The Extension of Contract is related to the Riley County Grounds Maintenance Agreement Contract dated April 18, 2022. This extends our contract with Rothwell Landscape Inc., for one more year, and is the third extension of the original contract.

Using the format of the original agreement, the total cost of this contract is \$19,602.00. This amount is to be paid in 9 monthly installments of \$2,178.00/month from March 2025 to November 2025.

POSSIBLE MOTION(S)

Move to sign and approve.

Enclosures:

- Contract Agreement_Riley County Grounds Maintenance with Rothwell Landscape_2022 (PDF)
- Ground Maint Ext 2025 Rothwell signed (PDF)



Riley County, Kansas

RILEY COUNTY GROUNDS MAINTENANCE

Riley County Public Works Department
6215 Tuttle Creek Blvd.
Manhattan, Kansas 66503

February, 2022

CONTRACT AGREEMENT

THIS AGREEMENT, made and entered into this 18th day of April, 2022, by and between Riley County, Kansas acting through its Board of County Commissioners thereunto duly authorized, Party of the First Part and hereinafter called the Owner, and Rothwell Landscape, Inc., Party of the Second Part and hereinafter called the Contractor.

WITNESSETH: THAT WHEREAS, in accordance with law, the Owner has caused contract documents to be prepared and calling for and in connection with:

PROJECT NO. 020822

RILEY COUNTY GROUNDS MAINTENANCE

Maintenance of the Riley County Historical Museum at 2309 Claflin Road, Manhattan, Kansas, Goodnow House at 2301 Claflin Road, Manhattan, Kansas, Riley County Health Department at 2030 Tecumseh Road, Manhattan, Kansas, Family Child Resource Center at 2101 Claflin Road, Manhattan, Kansas, and Emergency Medical Services at 2011 Claflin Road, Manhattan, Kansas in accordance with the provisions contained in these contract documents.

WHEREAS, the Contractor, has submitted to the Owner, in the manner and at the time specified, a sealed bid in accordance with the terms of the Advertisement, and:

WHEREAS, the Owner, in the manner prescribed by law, has publicly opened, examined, and canvassed the bids submitted, and has determined the aforesaid Contractor to be the lowest and best bidder for the work and has duly awarded to the said Contractor a contract therefore, for the sum or sums named in the Proposal being attached to and made a part of the Contract.

NOW, THEREFORE, in consideration of the Compensation to be paid to the Contractor and of the mutual agreements herein contained, the Parties to these presents have agreed and hereby agree, the Owner of itself and its successors, and the Contractor for itself, himself, or themselves, or its, or their successors and assigns, and its, his or their executors and administrators, as follows:

ARTICLE I. That the Contractor shall (a) furnish all tools, equipment, supplies, superintendence, transportation, and other construction accessories, services, and facilities; (b) furnish all materials, supplies and equipment specified and required to be incorporated in and from a permanent part of the completed work; (c) provide and perform all necessary labor; (d) in a good, and substantial, manner and in accordance with the requirements, stipulations, provisions, and conditions of the contract documents as defined in the attached Scope of Services, said documents forming the contract and being fully a part thereof as if repeated verbatim herein, perform, execute, and complete all work included in and covered by the Owner's official award of this contract to the said Contractor, such award being based on the acceptance by the owner of the Proposal, as follows:

ARTICLE II. The Owner shall pay the Contractor for performance of the work embraced in this contract, and the Contractor will accept as full compensation therefore, the sum (subject to adjustment as provided by the contract) of Nineteen Thousand, Six Hundred Two and 00/100 Dollars (\$19,602.00) for all work covered by and included in the contract award and designated in the foregoing Article I; payment thereof to be made in cash or its equivalent, in the manner provided in the Special Provisions.

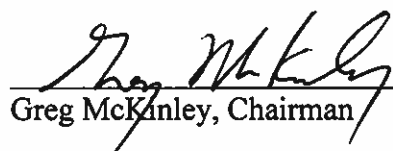
ARTICLE III. That the Contractor shall start work on March 15, 2022 and on any March 15 of any subsequent year.

ARTICLE IV. The AGREEMENT, including its Attachments and Signatures, constitutes the entire AGREEMENT, supersedes all prior written or oral understandings, and may only be changed by a written amendment executed by both parties. The following Attachments and Schedules are hereby made a part of this AGREEMENT.

Scope of Services
Attachment C - Contractual Provisions

IN WITNESS WHEREOF, the parties hereto have executed the Contract Agreement as of the day and year first above written.

BOARD OF COUNTY COMMISSIONERS
RILEY COUNTY, KANSAS



Greg McKinley, Chairman





ATTEST: Rich Vargo, County Clerk

ROTHWELL LANDSCAPE, INC.



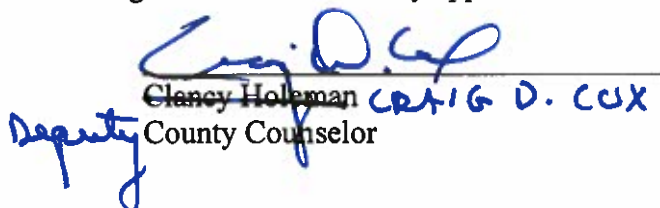
By Brett Scott
Vice-President

Title
1607 Fair Ln.
Manhattan, KS 66502

Address

* * * * *

The contract and bond are in due form according to law and are hereby approved.



Clancy Holeman
Deputy County Counselor

Scope of Services Base Bid

C-1. MOWING. The Contractor shall be responsible for mowing the Riley County Historical Museum, Goodnow House, Health Department, Family & Child Resource Center, and Emergency Medical Services (RCHM/GH/HD/FCRC/EMS) lawns from 15 March through 31 October. These areas are delineated on the attached aerial photographs.

All above areas are to be mowed a minimum of 25 times per season as needed. Any additional mowing/trimming will be required by the owner and will be paid at a predetermined rate by contractor. Sidewalks shall be swept and left neat, clean and free of grass clippings and other yard waste debris. Height of cut shall not be less than three (3) inches unless over-seeding. Prior to mowing, the lawn areas, sidewalks, and parking lots shall be cleaned of all debris, be it yard waste or solid waste. Trash may be placed in the dumpsters for disposal. Yard waste shall be disposed of by the Contractor. The concrete drainage ditch shall not be included in this contract. Contractor shall mow as closely to the ditch as possible.

C-2. GRASS TRIMMING. The Contractor shall be responsible for trimming the grass areas around the RCHM/HD/FCRC/EMS which are un-maintainable by the mower. String Trimming height shall not be less than 2.5 inches and no taller than the 4.5 inches. Sidewalk areas shall be blown off and left neat, clean and free of grass clippings and other debris. All sidewalks and/or curbs will be string edged a minimum of every three (3) weeks. Trimming at the Riley County Historical Museum and Goodnow House wooded areas on an as needed basis.

C-3. LEAF CLEAN-UP. Beginning as early as the last week of October, Contractor shall mulch or clear leaves twice to the entire area around RCHM/GH/HD/FCRC/EMS, including parking areas, until the majority of leaves have been removed.

C-4. YARD WASTE DISPOSAL. All yard waste generated as a part of the completion of this contract is the disposal responsibility of the Contractor for all locations.

C-5. PAYMENT. Contractor should include the type of work that was completed and the dates the work was completed on their invoices for payment. Payment for services will be made on the following schedule.

Payment Date	Amount	Submit Invoice by:
8 April, 2022	\$2,178.00	25 March, 2022
22 April, 2022	\$2,178.00	8 April, 2022
20 May, 2022	\$2,178.00	6 May, 2022
17 June, 2022	\$2,178.00	3 June, 2022
15 July, 2022	\$2,178.00	1 July, 2022
26 August, 2022	\$2,178.00	12 August, 2022
23 September, 2022	\$2,178.00	9 September, 2022
21 October, 2022	\$2,178.00	7 October, 2022
18 November, 2022	\$2,178.00	4 November, 2022

Note: For service year 2022, work to begin on March 15, 2022 and payment will begin as shown above.

C-6. INSURANCE. The Contractor shall indemnify and save Riley County harmless from and against all liability for damages, costs and expenses arising out of any claim, suit, civil action or otherwise for injuries and/or damages sustained to person or property by reason of the work performed by the Contractor, its subcontractors, agents or employees under this Contract.

The Contractor shall carry liability insurance to protect the public from injuries by reason of the carrying on of the contract work and to protect Riley County from all liability for injuries to work persons, as provided by law, and to protect Riley County from all liabilities to any person for damages sustained by reason of the carrying on of the work described in the Contract.

The Contractor shall file with Riley County, prior to the time of execution of the Contract, "Certificates of Insurance" or other evidence to Riley County to show the Contractor carries "Worker's Compensation and Employer's Liability" insurance as recognized by the Commissioner of Insurance of the State of Kansas, "General Liability" that includes; Comprehensive Form, Premises-Operation, Underground Hazard, Products/Completed Operations Hazard, Contractual Insurance, Broad Form Property Damage, Independent Contractors and Personal Injury with a minimum combined single limits of \$1,000,000.00 for Bodily Injury and Property Damage and "Automobile Liability" that includes; Comprehensive Form, Owned, Hired and Non-Owned with a minimum combined single limits of \$1,000,000.00 for Bodily Injury and Property Damage. Insurance as herein required shall be maintained in force until Riley County releases the Contractor from all obligations under the Contract, but said insurance contract shall cover claims for such length of time as said claims are permitted by law.

If any part of the work is sublet, then the Contractor shall provide similar insurance on behalf of the subcontractors to cover their operations. Such insurance shall cover all hired or rented equipment and operators thereof.

"Certificates of Insurance" shall not be accepted unless the insurer is authorized by the Kansas Commissioner of Insurance to do business in Kansas.

C-7. SUBLETTING OF CONTRACT. The Contractor shall not sublet, sell, transfer, assign, or otherwise dispose of the contract or contracts or any portion thereof, or of the Contractor's right, title, or interest therein, without written consent of Riley County. In case such consent is given, the Contractor shall be permitted to sublet a portion thereof, but shall perform, with its own organization, work amounting to not less than 30 percent of the total contract price. No subcontract, or transfer of contract, shall in any case release the Contractor of his/her liability under the contract and bonds applicable thereto.

C-8. BREACH OF CONTRACT. If the Contractor:

- (a) fails to begin the work under the contract,
- (b) fails to perform the work with sufficient workmen and equipment or with sufficient materials to assure the prompt completion of said work;
- (c) performs the work unsuitably or neglects or refuses to remove materials or to perform a new such work as may be rejected as unacceptable and unsuitable;
- (d) discontinues the prosecution of the work;
- (e) fails to resume work, which has been discontinued, within a reasonable time after notice to do so;
- (f) becomes insolvent or is declared bankrupt, or commits any act of bankruptcy or insolvency;

- (g) allows any final judgment of a court of law to stand against the Contractor unsatisfied for a period of ten days;
- (h) makes an assignment for the benefit of creditors;
- (i) persistently fails to comply with contract requirements regarding minimum wage payments or applicable requirements regarding equal employment opportunity; or
- (j) for any other cause whatsoever, fails to carry on the work in an acceptable manner; the Riley County shall give notice in writing to the Contractor and the Contractor's surety of such delay, neglect or default specifying the same. If the Contractor, or surety, within a period of ten days after such notice, does not proceed in accordance therewith, then Riley County shall, upon notification of the fact of such delay, neglect or default and the Contractor's failure to comply with such notice, have full power and authority, without violating the contract, to take the prosecution of the work out of the hands of the Contractor. Riley County may appropriate or use any or all materials and equipment on the ground as may be suitable and acceptable, and may enter into an agreement for the completion of said contract according to the terms and provisions thereof; or use such other methods as, in the opinion of Riley County, shall be required for the completion of said contract in an acceptable manner.

All costs and charges incurred by Riley County, together with the costs of completing the work under contract, shall be deducted from any monies otherwise due or which may become due to the Contractor.

In case the expense so incurred by Riley County shall be less than the sums which would have been payable under the contract if it had been completed by said Contractor, then the Contractor shall be entitled to receive the difference, and in case such expense shall exceed the sum which would have been payable under the contract, then the Contractor and the surety shall be liable and shall pay Riley County the amount of said excess.

If Riley County elects to take the prosecution of the work out of the hands of the Contractor, for the reasons and in the manner herein provided, Riley County may, without violating the contract, instead of completing said contract in the manner herein provided, demand of the Contractor's surety that the surety proceed in place of the Contractor to complete the contract in accordance with the terms and provisions thereof. The Contractor in such case gives his/her full consent that the completion of the contract shall be undertaken and performed by the surety and the surety shall complete said contract according to the terms and provisions thereof.

A waiver on the part of Riley County of any breach of any part of the contract shall not be construed as a waiver of any other or subsequent breach.

C-9. CANCELLATION OF CONTRACT. Riley County may, by written order, defer or cancel the contract or any portion thereof after determining that for reasons beyond the Contractor's control the Contractor is prevented from proceeding with or completing the work as originally contractor for, and that deferment or cancellation would therefore be in the public interest. Such reasons for deferment or cancellation may include, but need not be necessarily limited to restraining orders or injunctions issued by any court of competent jurisdiction, where the issuance of such order or injunction is primarily caused by acts or omissions of persons or agencies other than the Contractor.

CANCELLATION: When construction contracts, or any portion thereof, are canceled, and the Contractor is released before all items of work included in his contract have been completed, payment shall be made for the actual items of work completed at the contract unit prices, or at

the agreed prices when no unit prices are included in the contract. No claim for loss of anticipated profits shall be considered.

Cancellation of a contract or portion thereof shall not relieve the Contractor of any contractual responsibilities for the work completed, nor shall it relieve the surety of its obligation for any just claim arising out of the work performed.

C-10. DURATION OF CONTRACT. This Contract shall begin on the date of execution and expire on 31 December 2022. Riley County reserves the rights to extend the contract for up to four (4) additional option years on an annual review and decision basis. If the contract is not going to be extended the County will notify the Contractor on or before January 1 of said action.

Attachment to "Contract" Between Riley County (hereinafter "County"),
and Rothwell Landscape, Inc. (hereinafter "Contractor").

CONTRACTUAL PROVISIONS ATTACHMENT

The undersigned parties agree that the following provisions are hereby incorporated into the contract to which it is attached and made a part thereof, said contract being dated the 18th day of April, 2022.

1. **TERMS HEREIN CONTROLLING PROVISIONS.** It is expressly agreed that the terms of each and every provision in this attachment shall prevail and control over the terms of any other conflicting provision in the contract and any other document relating to and a part of the contract in which this attachment is incorporated. All terms hereof survive termination of the contract.
2. **AGREEMENT WITH KANSAS LAW.** It is agreed by and between the undersigned that all disputes and matters whatsoever arising under, in connection with or incident to the contract shall be litigated, if at all, in and before a state Court located in the State of Kansas, County of Riley, or if in Federal Court, at a Federal Court located in Topeka, Kansas, to the exclusion of the Courts of any other states or country. All contractual promises shall be subject to, governed by, and construed according to the laws of the State of Kansas, without reference to its conflict of laws principles. Both parties submit to venue and jurisdiction in these courts. In the event an action or claim arises outside of the exclusive jurisdiction specified herein which names County as a party, Contractor agrees to initiate, consent to and/or cooperate with any and all efforts to remove the matter to the exclusive jurisdiction named herein and otherwise to take any and all reasonable actions to achieve County's objectives of this provision.
3. **COMPLIANCE WITH APPLICABLE LAWS, SERVICE STANDARDS AND REQUIRED PROCEDURES.**
 - 3.1. **Service Standards and Procedures.** Contractor shall perform the services set forth in the Contract in compliance with applicable standards and procedures specified in the Contract.
 - 3.2. **Compliance with the Law.** Contractor shall comply with all applicable local, state and federal laws and regulations, in carrying out the Contract, regardless of whether those legal requirements are specifically referenced in the Contract.
4. **CASH BASIS AND BUDGET LAWS.** The right of the County to enter into the Contract is subject to the provisions of the Cash Basis Law (K.S.A. 10-1112 and 10-1113), the Budget Law (K.S.A. 79-2935), and other laws of the State of Kansas. The Contract shall be construed and interpreted so as to ensure that the County shall at all times stay in conformity with such laws, and as a condition of the Contract the County reserves the right to unilaterally terminate the Contract at any time if, in the opinion of its legal counsel, the Contract may be deemed to violate the terms of such laws. Any Contract for a term of more than one year shall be interpreted by the parties to provide County the sole option to renew that Contract before the end of each one year term.

5. **TERMINATION DUE TO LACK OF FUNDING APPROPRIATION.** If, in the judgment of the Riley County Commissioners, after consultation with their Budget and Finance Officer or other county officials, sufficient funds are not appropriated to continue the function performed in the contract and for the payment of the charges hereunder, County may terminate the contract at the end of its current fiscal year. Termination shall be effective 30 days after County mails written notice to Contractor. In the event of such termination, County agrees to give written notice of termination to Contractor. The termination of the contract pursuant to this paragraph shall not cause any penalty to be charged to the County or the Contractor.

6. **ANTI-DISCRIMINATION CLAUSE.**

- 6.1. In carrying out the Contract, Contractor shall comply with K.S.A. 44-1001 *et seq.*
- 6.2. Contractor shall observe the provisions of the Kansas act against discrimination and the Kansas age discrimination in employment act, and shall not discriminate against any person in the performance of work under the Contract because of race, religion, color, sex, disability, national origin, ancestry, or age.
- 6.3. In all solicitations or advertisements for employees, Contractor shall include the phrase "equal opportunity employer" or a similar phrase to be approved by the Kansas Human Rights Commission.
- 6.4. If Contractor fails to comply with the provisions of K.S.A. 44-1031, requiring reports to be submitted to the Kansas Human Rights Commission when requested by that Commission, Contractor shall be deemed to have breached the Contract and it may be canceled, terminated or suspended, in whole or in part, by County.
- 6.5. If Contractor is found guilty of a violation of the Kansas act against discrimination under a decision or order of the Kansas Human Rights Commission which has become final, Contractor shall be deemed to have breached the Contract and it may be canceled, terminated or suspended, in whole or in part by County.
- 6.6. Contractor shall include the provisions of paragraphs 6.1 through 6.5 inclusively of this section in every subcontract or purchase order so that such provisions will be binding upon such subcontractor of Contractor.
- 6.7. Parties to the contract understand that this paragraph number 6 is not applicable if Contractor employs fewer than four employees or if Contractor's contracts with the County cumulatively total \$5,000 or less during the County's fiscal year.

7. **ACCEPTANCE OF CONTRACT.** The contract shall not be considered accepted, approved or otherwise effective until the required approvals and certifications have been given and this Contractual Provisions Attachment is signed by the Board of County Commissioners of Riley County, Kansas.

8. **ARBITRATION, DAMAGES, WARRANTIES.** Notwithstanding any language to the contrary, no interpretation shall be allowed to find the County has agreed to binding arbitration, or the payment of damages or penalties upon the occurrence of a contingency. Further, the County does not agree to pay attorney fees and late payment charges; and no provisions will be given effect that attempts to exclude, modify, disclaim or otherwise attempt to limit implied warranties of merchantability and fitness for a particular purpose.

9. **REPRESENTATIVE'S AUTHORITY TO CONTRACT/REQUIRED**

DOCUMENTATION. By signing the Contract, the representative of Contractor thereby represents that such person is duly authorized by Contractor to execute the document on behalf of Contractor and Contractor agrees to be bound by the provisions thereof. Contractor shall furnish evidence of authority to transact business in Kansas, in the form of a certificate signed by the Kansas Secretary of State.

10. **RESPONSIBILITY FOR TAXES.** The County shall not be responsible for, nor indemnify Contractor for, any federal, state or local taxes that may be imposed or levied upon the subject matter of the contract.

11. **NO INSURANCE PROVIDED BY COUNTY.** The County shall not be required to purchase, any insurance against loss or damage to any personal property to which the contract relates, nor shall the contract require the County to establish a "self-insurance" fund to protect against any such loss or damage. Subject to any applicable provisions of the Kansas Tort Claims Act (K.S.A. 75-6101 *et seq.*), Contractor shall bear the risk of any loss or damage to any personal property to which Contractor holds title.

12. **TERM AND TERMINATION.**

12.1. **Term.** This Contractual Provisions Attachment shall be effective as of its date of execution by the parties and shall remain in effect during the term of the Contract, or until terminated either for convenience, breach or default, as set out herein. Thirty (30) days written notice to the breaching party is required.

12.2. **Termination for Cause.** If Contractor shall fail to fulfill in a timely and proper manner its obligations under the Contract, or if Contractor shall violate any of the terms, covenants, conditions, or stipulations of the Contract, County shall thereupon have the right to terminate the Contract by promptly giving written notice to Contractor of such termination and specifying the reasons for the termination and the effective date thereof. A breach shall include, but not be limited to, failure to comply with any or all items contained in the Contract and any appendices, exhibits or amendments thereto, if any.

12.3. Notwithstanding the above, Consultant shall not be relieved of liability to County by virtue of any breach of the Contract by Contractor.

12.4. **Termination for Convenience.** County may terminate the Contract in whole or in part, upon thirty (30) days written notice to Contractor, stating the effective date of the termination for convenience.

12.5. **Payment Calculation Upon Termination.** In the event of termination under the Contract by either party, any amount owed Contractor will be calculated based solely upon payment for fair value of acceptable services provided by Contractor to the point of termination, which fair value is not the subject of a good faith dispute. That determination of fair value of acceptable services shall be made solely by County.

13. **INDEPENDENT CONTRACTOR RELATIONSHIP.** It is agreed that the legal relationship between Contractor and County is of a contractual nature. Both parties assert and believe that Contractor is acting as an independent contractor in providing the services and performing the duties required by County hereunder. Contractor is at all times acting as an independent contractor and not as an officer, agent, or employee of County. As an independent Contractor,

Contractor, and employees of Contractor, will not be within the protection or coverage of County's worker's compensation insurance, nor shall Contractor, and employees of Contractor, be entitled to any current or future benefits provided to employees of County. Further, County shall not be responsible for withholding of social security, federal, and/or state income tax, or unemployment compensation from payments made by County to Contractor. Contractor shall supply all labor, equipment, supplies and materials necessary to complete the required services, at Contractor's sole expense.

14. **PERSONNEL.**

- 14.1. **Qualified Personnel.** Contractor represents that it has, or shall secure at its own expense, all personnel required in performing the services under the Contract. Such personnel shall not be employees of or have any other contractual relationship with County. All personnel engaged in the work shall be fully qualified according to the laws of the State of Kansas and the provisions of this Contract.
- 14.2. **Minimum Wages.** Contractor will comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act.
- 14.3. **Employee Conflict of Interest.** Contractor shall establish safeguards to prohibit employees from using their positions for a purpose that is or gives the appearance of being motivated by a desire for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

15. **PROHIBITION OF CONFLICTS OF INTEREST.**

- 15.1. **Interest of Public Officials and Others.** No officer or employee of Riley County, no member of its governing body, and no other public official who exercises any functions or responsibilities in the review or approval of the undertaking or carrying out of the Contract shall participate in any decision relating to the Contract which affects such person's personal interest or the interest of any corporation, partnership, or association in which such person is directly or indirectly interested; nor shall any officer or employee of Riley County or any member of its governing body or other public official have any interest, direct or indirect, in the Contract or the proceeds thereof.
- 15.2. **Interest of Contractor.** Contractor covenants that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of services required to be performed under the Contract.
- 15.3. **Notice to Bidders.** Requests for proposal or invitations for bid issued by Contractor to implement the Contract will provide notice to prospective bidders that Riley County's conflict of interest provision is applicable and that prospective bidders who develop or draft specifications, requirements, statements of work and/or RFPs for a proposed procurement shall be excluded from bidding or submitting a proposal to compete for the award of such procurement.

16. **ASSIGNMENT.** Neither the Contract nor any rights or obligations hereunder shall be assigned or otherwise transferred by either party without the prior written consent of the other.
17. **SUBCONTRACTING.** None of the work or services covered by the Contract shall be subcontracted without the prior written approval of County. All approved subcontracts must conform to all terms set forth in the Contract and the Contractual Provisions Attachment.

18. **RECORDS, REPORTS AND INSPECTION.**

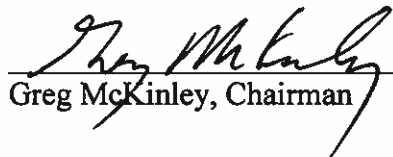
- 18.1. **Documentation of Costs.** All costs incurred by Contractor for which Contractor purports to be entitled to reimbursement under the express terms of the Contract shall be supported by properly executed payrolls, time records, invoices, contracts or vouchers, or other official documentation evidencing in proper detail the nature and propriety of charges. All checks, payrolls, invoices, contracts, vouchers, orders or other accounting documents pertaining in whole or in part to the Contract shall be clearly identified and readily accessible to both parties to the Contract.
- 18.2. **Maintenance of Records.** Except as otherwise authorized by County, Contractor shall retain such documentation for a period of three (3) years after receipt of any applicable final expenditure report under the Contract, unless action, including but not limited to litigation or audit resolution proceedings, necessitate maintenance of records beyond this three (3) year period.
- 18.3. **Contractor's Purchasing Procedure.** Contractor certifies that it does not practice any form of discrimination based on race, ethnic origin, gender or religion or disability in its purchasing procedures. Contractor agrees to make available a written description of its purchasing procedures if requested by County.

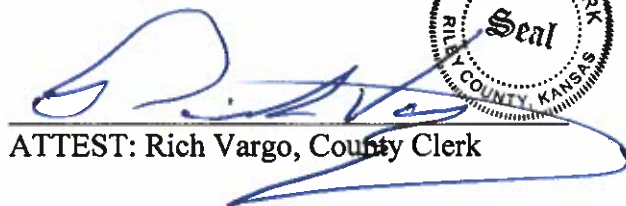
19. **METHOD OF BILLING AND PAYMENT.**

- 19.1. **Billing Procedures.** Contractor agrees that billings and payments under the Contract shall be processed in accordance with established budgeting, purchasing and accounting procedures of Riley County, Kansas. Subject to the maximum amount of compensation prescribed herein, payment shall be made after receipt of billing, and the amount of payment shall not exceed the maximum amount allowed by the Contract.
- 19.2. **Support Documentation.** Billing shall be supported with documentation required by County including, but not necessarily limited to, that documentation described in paragraph 18, above.
- 19.3. **Reimbursement Restrictions.** Payments shall be made to Contractor only for items and services provided to support the Contract purpose when such items and services are specifically authorized by the Contract. County reserves the County believes that such item or service was not provided to support the Contract purpose, or was not authorized by the Contract.
- 19.4. **Pre-disbursement Requirements.** Contractor must provide to County the documentation required pursuant to the Contract prior to any disbursements being made by County to Contractor.
- 19.5. **Mailing Address.** Payments shall be mailed to Contractor's address as set forth herein.

20. **LICENSES AND PERMITS.** Contractor shall maintain all licenses, permits, certifications, bonds, and insurance required by federal, state or local authority for carrying out the Contract. Contractor shall notify County immediately if any required license, permit, bond or insurance is canceled, suspended or is otherwise ineffective. Such cancellation, suspension, or other ineffectiveness may form the basis for immediate revocation or cancellation of the Contract by County, in County's sole discretion.
21. **PUBLIC DOCUMENTS.** It is agreed that the Contract, and all subsequent agreed amendments or addenda thereto are public documents which will be filed with the Riley County Clerk, and will be open to public inspection.
22. **LIMITATION OF LIABILITY.** It is agreed that notwithstanding any language in the Contract to the contrary, County waives no defense, immunity or limitation of liability otherwise available to County under the terms of the Kansas Tort Claims Act or other applicable law.
23. **MERGER/SALE/TRANSFER OF CONTRACTOR ASSETS.** Contractor will notify County in writing at least thirty (30) calendar days in advance of Contractor's merger with any other business entity, or of any sale or other transfer of Contractor's assets to any other business entity. In the event of any such merger, sale or other transfer of Contractor assets, Contractor will reasonably cooperate with County in assuring that provision of all products and services under this Contract are not disrupted before, during and after such merger, sale or other transfer of Contractor assets. After such merger, sale or other transfer of Contractor assets, Contractor will reasonably cooperate with County in providing any documents or information necessary to establish any prior payments made by County to Contractor under this Contract.
24. **SURVIVABILITY.** All terms of this Contractual Provisions Attachment shall survive termination of the Contract.

**BOARD OF COUNTY COMMISSIONERS
RILEY COUNTY, KANSAS**


Greg McKinley, Chairman


ATTEST: Rich Vargo, County Clerk



ROTHWELL LANDSCAPE, INC.


By Brett Scott
Vice-President
Title 1607 Fair Ln.
Manhattan, KS 66502
Address _____

Approved as to Form

By: 
Clancy Holeman
Riley County Counselor

Date: 04/18/22



CERTIFICATE OF LIABILITY INSURANCE

 DATE (MM/DD/YYYY)
 08/02/2021

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER C&W Insurance 555 Poyntz Avenue, Suite 205 P.O. Box 1989 Manhattan KS 66505-1989	CONTACT NAME: Brooke Steiner PHONE (A/C, No, Ext): (785) 537-1600 FAX (A/C, No): (785) 537-1657 E-MAIL ADDRESS: bsteiner@charlsonwillson.com																					
INSURED Rothwell Landscape, Inc. 1607 Fairlane Manhattan KS 66502	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td>The Cincinnati Insurance Company</td> <td>10677</td> </tr> <tr> <td>INSURER B:</td> <td>Accident Fund</td> <td>10166</td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	The Cincinnati Insurance Company	10677	INSURER B:	Accident Fund	10166	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER F:																						

COVERAGES
CERTIFICATE NUMBER: 2021-2022 Master

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD / WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☐ LOC OTHER:		EPP 0265724	08/01/2021	08/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000
	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY		EPP 0265724	08/01/2021	08/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$		EPP 0265724	08/01/2021	08/01/2022	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	WCV6171161	08/01/2021	08/01/2022	☒ PER STATUTE ☐ OTHER E.I. EACH ACCIDENT \$ 1,000,000 E.I. DISEASE - EA EMPLOYEE \$ 1,000,000 E.I. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER
CANCELLATION

Riley County 6215 Tuttle Creek Blvd Manhattan KS 66503	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
--	---

PERFORMANCE BOND

Form to be Used When Bonding Only One Year
of a Multi-Year Contract

(Page 1 of 2)

Bond No. 66204757

KNOW ALL MEN BY THESE PRESENTS: That, Rothwell Landscape, Inc.

(hereinafter called Principal) as Principal, and Western Surety Company

a corporation duly organized under the laws of the State of South Dakota

and duly authorized and licensed to do business in the State of Kansas

(hereinafter called Surety), as Surety, are held and firmly bound unto

Riley County Public Works

(hereinafter called the Obligee), as Obligee, in the full and just sum of Nineteen Thousand Six Hundred

Two and 00/100 Dollars (\$ \$19,602.00),

to the payment of which sum, well and truly to be made, the said Principal and Surety bind themselves, their and each of their heirs, administrators, executors, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the above bounden Principal has entered into a certain written contract with the above

mentioned Obligee dated _____ for Riley County Grounds

Maintenance Project No. 020822

for a period of 5 years which contract is hereby referred to and made a part hereof as fully and to the same extent as if copied at length herein, and

WHEREAS, the Obligee has agreed to accept a bond guaranteeing the performance of said contract for a period of only one year.

NOW, THEREFORE, if Principal shall faithfully perform such contract or shall indemnify and save harmless the Obligee from all cost and damage by reason of Principal's failure so to do, then this obligation shall be null and void; otherwise it shall remain in full force and effect.

PERFORMANCE BOND
(Page 2 of 2)

PROVIDED, HOWEVER, that this bond is subject to the following conditions and provisions:

1. This bond is for the term beginning April 7, 2022 and ending December 31, 2022.
2. In the event of default by the Principal in performance of the contract during the term of this bond the Surety shall be liable only for the loss to the Obligor for actual excess costs of performance of the contract up to the expiration of the term of this bond and in no event shall the liability of the Surety exceed the penal sum stated in this bond.
3. No claim, action, suit or proceeding, except as hereinafter set forth, shall be instituted or maintained against the Surety under this instrument unless same be brought or instituted and process served upon the Surety within one year after the expiration of the term of this bond.
4. Neither non-renewal by the Surety, nor failure, nor inability of the Principal to file a performance bond for subsequent terms under said contract shall constitute loss to the Obligor recoverable under this bond.
5. The bond may be extended for additional terms at the option of the Surety, by continuation certificate executed by the Surety and the Principal but regardless of the number of extensions for additional terms and the number of premiums which shall be payable or paid, the liability of the Surety hereunder shall not be cumulative from year to year nor period to period.
6. No right of action shall accrue on this bond to or for the use of any person or corporation other than the Obligor named herein or the heirs, executors, administrators or successors of the Obligor.

Signed and sealed this 7th day of April, 2022.

Rothwell Landscape, Inc.

(Principal)

By: [Signature]

Western Surety Company

(Surety)

By: [Signature]

JACE GARRETT BAILEY, Attorney-in-Fact



Western Surety Company

POWER OF ATTORNEY - CERTIFIED COPY

 Bond No. 66204757

Know All Men By These Presents, that WESTERN SURETY COMPANY, a corporation duly organized and existing under the laws of the State of South Dakota, and having its principal office in Sioux Falls, South Dakota (the "Company"), does by these presents make, constitute and appoint JACE GARRETT BAILEY

its true and lawful attorney(s)-in-fact, with full power and authority hereby conferred, to execute, acknowledge and deliver for and on its behalf as Surety, bonds for:

Principal: Rothwell Landscape, Inc.

Obligee: Riley County Public Works

Amount: \$1,000,000.00

and to bind the Company thereby as fully and to the same extent as if such bonds were signed by the Vice President, sealed with the corporate seal of the Company and duly attested by its Secretary, hereby ratifying and confirming all that the said attorney(s)-in-fact may do within the above stated limitations. Said appointment is made under and by authority of the following bylaw of Western Surety Company which remains in full force and effect.

"Section 7. All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

If Bond No. 66204757 is not issued on or before midnight of December 31, 2022, all authority conferred in this Power of Attorney shall expire and terminate.

In witness whereof, Western Surety Company has caused these presents to be signed by its Vice President, Paul T. Bruflat, and its corporate seal to be affixed this 7th day of April, 2022.

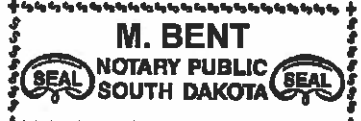


WESTERN SURETY COMPANY

Paul T. Bruflat

Paul T. Bruflat, Vice President

On this 7th day of April, in the year 2022, before me, a notary public, personally appeared Paul T. Bruflat, who being to me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of WESTERN SURETY COMPANY and acknowledged said instrument to be the voluntary act and deed of said corporation.



My Commission Expires March 2, 2026

I the undersigned officer of Western Surety Company, a stock corporation of the State of South Dakota, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable, and furthermore, that Section 7 of the bylaws of the Company as set forth in the Power of Attorney is now in force.

In testimony whereof, I have hereunto set my hand and seal of Western Surety Company this 7th day of April, 2022.

WESTERN SURETY COMPANY

Paul T. Bruflat

Paul T. Bruflat, Vice President

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.



Western Surety Company

PAYMENT BOND ANNUAL BOND FOR A MULTI-YEAR CONTRACT

Bond No. 66204757

KNOW ALL MEN BY THESE PRESENTS, That we, Rothwell Landscape, Inc.

of Manhattan, Kansas (hereinafter called the Principal), and

Western Surety Company (hereinafter called the Surety),

are held and firmly bound unto Riley County Public Works
(hereinafter called the Oblige), in the full and just sum of Nineteen Thousand Six Hundred Two and 00/100 Dollars (\$ 19,602.00),
to the payment of which sum, well and truly to be made, the said Principal and Surety bind themselves, their heirs, administrators, executors, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS, the above bounden Principal has entered into a certain written contract with the above mentioned Oblige dated _____ for Riley County Grounds Maintenance Project No. 020822

for a period of 5 years which contract is hereby referred to and made a part hereof as fully and to the same extent as if copied at length herein, and

Provided, however, that this bond is subject to the following conditions and provisions:

1. This bond is for the term beginning April 7, 2022 and ending 12/31/2022.
2. No claim, action, suit or proceeding, except as hereinafter set forth, shall be had or maintained against the Surety on this instrument unless the same be brought or instituted and process served upon the Surety within one year of the date upon which the person shall have last performed actual work or delivered materials to the project.
3. The total amount of the Surety's liability under this bond shall in no event exceed the penal sum hereof.
4. The bond may be extended for additional terms at the option of the Surety, by continuation certificate executed by the Surety.

Signed and sealed this 7th day of April, 2022.

Rothwell Landscape, Inc.

By: _____

Western Surety Company

By: _____

Jace Garrett Bailey
Attorney-in-Fact

JACE GARRETT BAILEY



Western Surety Company

POWER OF ATTORNEY - CERTIFIED COPY

 Bond No. 66204757

Know All Men By These Presents, that WESTERN SURETY COMPANY, a corporation duly organized and existing under the laws of the State of South Dakota, and having its principal office in Sioux Falls, South Dakota (the "Company"), does by these presents make, constitute and appoint JACE GARRETT BAILEY

its true and lawful attorney(s)-in-fact, with full power and authority hereby conferred, to execute, acknowledge and deliver for and on its behalf as Surety, bonds for:

Principal: Rothwell Landscape, Inc.

Obligee: Riley County Public Works

Amount: \$1,000,000.00

and to bind the Company thereby as fully and to the same extent as if such bonds were signed by the Vice President, sealed with the corporate seal of the Company and duly attested by its Secretary, hereby ratifying and confirming all that the said attorney(s)-in-fact may do within the above stated limitations. Said appointment is made under and by authority of the following bylaw of Western Surety Company which remains in full force and effect.

"Section 7. All bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, any Assistant Secretary, Treasurer, or any Vice President or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile."

If Bond No. 66204757 is not issued on or before midnight of December 31, 2022, all authority conferred in this Power of Attorney shall expire and terminate.

In witness whereof, Western Surety Company has caused these presents to be signed by its Vice President, Paul T. Bruflat, and its corporate seal to be affixed this 7th day of April, 2022.



WESTERN SURETY COMPANY

Paul T. Bruflat

Paul T. Bruflat, Vice President

On this 7th day of April, in the year 2022, before me, a notary public, personally appeared Paul T. Bruflat, who being to me duly sworn, acknowledged that he signed the above Power of Attorney as the aforesaid officer of WESTERN SURETY COMPANY and acknowledged said instrument to be the voluntary act and deed of said corporation.



M. Bent

Notary Public - South Dakota

My Commission Expires March 2, 2026

I the undersigned officer of Western Surety Company, a stock corporation of the State of South Dakota, do hereby certify that the attached Power of Attorney is in full force and effect and is irrevocable, and furthermore, that Section 7 of the bylaws of the Company as set forth in the Power of Attorney is now in force.

In testimony whereof, I have hereunto set my hand and seal of Western Surety Company this 7th day of April, 2022.

WESTERN SURETY COMPANY

Paul T. Bruflat

Paul T. Bruflat, Vice President

To validate bond authenticity, go to www.cnasurety.com > Owner/Obligee Services > Validate Bond Coverage.



EXTENSION OF CONTRACT

RILEY COUNTY GROUNDS MAINTENANCE

TO THE BOARD OF COUNTY COMMISSIONERS, RILEY COUNTY, KANSAS; THE UNDERSIGNED: hereby proposes the following request to extend the Riley County Grounds Maintenance Contract between Riley County, Kansas (Owner) and Rothwell Landscape, Inc. (Contractor).

This Extension of Contract is related to the Riley County Grounds Maintenance Agreement Contract dated April 18, 2022.

Using the format of the original agreement, the total contract amount of \$19,602.00 is to be paid in nine (9) monthly installments made on the following schedule:

Submit Invoice by:	Amount	Payment Date:
24 February, 2025	\$2,178.00	Friday, March 21, 2025
03 April, 2025	\$2,178.00	Friday, April 18, 2025
05 May, 2025	\$2,178.00	Friday, May 30, 2025
02 June, 2025	\$2,178.00	Friday, June 27, 2025
07 July, 2025	\$2,178.00	Friday, July 25, 2025
04 August, 2025	\$2,178.00	Friday, August 22, 2025
03 September, 2025	\$2,178.00	Friday, September 19, 2025
06 October, 2025	\$2,178.00	Friday, October 31, 2025
10 November, 2025	\$2,178.00	Friday, November 28, 2025

C-18 DURATION OF CONTRACT. This Contract shall begin on the date of execution and expire on 31 December 2025. Riley County reserves the right to extend the contract for up to four additional option years on an annual review and decision basis.

As provided for in Special Provision C-18, Riley County hereby extends the Grounds Maintenance contract with Rothwell Landscape, Inc. for the year 2025.

IN WITNESS WHEREOF, the parties hereto have executed the Extension of Contract

as of this _____ day of _____, 2025.

RILEY COUNTY, KANSAS
Party of the First Part
(Owner)

Rothwell Landscape, Inc.
Party of the Second Part
(Contractor)

By _____
Chair, Board of County Commissioners

By 
Title Vice - President

ATTEST _____
County Clerk

* * * * *

The Extension of Contract is in due form according to law and is hereby approved.

County Counselor

Attachment: Ground Maint Ext 2025 Rothwell signed (15268 : Riley County Grounds Maintenance Extension of Contract)



PUBLIC WORKS
Proposal

John Ellermann
Public Works Director/County
Engineer
6215 Tuttle Creek Blvd
Manhattan, KS 66503
Phone: 785-537-6330

COMMISSION AGENDA REPORT

FROM: Andrea Rose, Administrative Assistant II.

MEETING: January 16, 2025

SUBJECT: Proposal for Engineering Design Services- Utility Extension-University Park-Schwab-Eaton

PRESENTER: Evan McMillan, Assistant County Engineer

BACKGROUND

Schwab Eaton presented a proposal to design and prepare construction plans and technical specifications for the extension of water and sewer utilities within the University Park development, to extend both water and sewer main lines 200-300 feet to serve a new rural fire station located at 10987 Lakeview Drive. In addition, the project will include the design of the building's water and sewer service lines to within five feet of the building footprint. The improvements are anticipated to be publicly bid and constructed through Riley County's general bid solicitation system.

DISCUSSION

Please find attached the proposal submitted by Schwab Eaton for engineering design services as authorized by the County during the design phase of the project. Please see proposal for Specific services to be performed by Schwab Eaton.

FISCAL IMPACT

The cost of the proposal is \$16,300.

RECOMMENDATION(S)

Staff recommends approval for entering into a contract with Schwab-Eaton.

POSSIBLE MOTION(S)

Move to approve proposal for \$16,300.

Enclosures:

- Proposal_RileyCo-UniversityParkUtilities_12-31-24 (PDF)

December 31, 2024

Mr. Evan McMillan
Public Works Asst. Director/County Engineer
Riley County Public Works Dept.
6215 Tuttle Creek Blvd
Manhattan, KS 66503

RE: **Proposal for Engineering Design Services**
Utility Extension
University Park – Riley County, Kansas

Dear Mr. McMillan:

Please accept this letter as our proposal to design and prepare construction plans and technical specifications for the extension of water and sewer utilities within the University Park development. It is our understanding that the project will consist of extending both water and sewer main lines 200-300 feet to serve a new rural fire station located at 10987 Lakeview Drive. In addition, the project will include the design of the building's water and sewer service lines to within five feet of the building footprint. The improvements are anticipated to be publicly bid and constructed through Riley County's general bid solicitation system (performed by County personnel).

Scope of Services:

The Engineer will perform engineering design services as authorized by the County during the design phase of the project. Specific services to be performed by the Engineer are as follows:

1. Conduct a site visit to meet with County personnel, observe the project area, gather information related to the desired improvements, and obtain other information necessary to complete the engineering design.
2. Perform a pre-construction topographic survey of the project area for the design of the desired improvements and preparation of construction plans.
3. Confer with County personnel on project requirements, various design and construction material considerations, finances, schedules, and other pertinent matters.
4. Correspond with applicable permitting agencies (KDHE – Bureau of Water, etc.) to establish the permitting process and required documentation that must be prepared to allow the construction of the desired improvements. It is anticipated that the improvements to the public water supply and sanitary

sewer systems will require review and approval from each utility's respective agency within the KDHE – Bureau of Water. It is also anticipated that the sanitary sewer extension will require a KDHE *Application for Sewer Extension Permit*.

5. Advise the County if additional reports, data, information, or services are necessary to permit and construct the desired improvements. Additional permitting efforts are not included in this scope of work but may be added later if necessary.
6. Coordinate with County and related project personnel (Architect, MEP Engineer, etc.) regarding the location of the building footprint, exterior paving, utility stub outs, etc. Such coordination will include illustrating the location of the building and water and sewer stub outs on the plans to facilitate a clear understanding of the overall project.
7. Utilizing information obtained from the site visit, topographic survey, and correspondence with County and project personnel, design the proposed utility (water and sanitary sewer) improvements.
8. Prepare detailed construction plans, technical specifications, and KDHE *Application for Sewer Extension Permit* for permitting and construction purposes.
9. Prepare an engineer's cost estimate for the utility improvements.
10. Conduct a site visit to meet with County personnel to review the plans, specifications, permit application, and cost estimate.
11. Revise the documents following the site visit and prepare final documents for submittal to the Kansas Department of Health and Environment (KDHE) for review and approval.
12. Revise the plans and specifications following KDHE review (as necessary) and prepare final documents for bidding and construction purposes.

General Exclusions:

- Exclusions: Legal/boundary surveys, geotechnical investigations, environmental reviews, archaeological studies, construction staking, and construction phase services; however, these services may be added later as determined necessary.

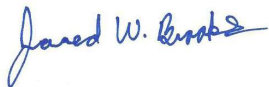
Schwab Eaton proposes to provide the above engineering services based on our standard hourly rates (attached) for the various staff members involved and in accordance with the attached Terms and Conditions. Any work performed on the above-described project will be billed monthly as the work is performed, and the total amount of the work will not exceed **\$16,300.00** without prior authorization. If it becomes evident that engineering efforts more than this amount are required, we will explain the additional work required and obtain approval for the additional time and fee prior to performing the work.

We appreciate the opportunity to submit this proposal and believe that your signed acceptance will serve as satisfactory evidence of our mutual commitments and obligations. If this proposal is acceptable, please return a signed copy of the proposal and Terms and Conditions for our files.

Please let us know if you have any questions regarding the proposal or proposed scope of services.

Sincerely,

SCHWAB EATON



Jared Brooks, PE

Acceptance of Proposal and Authorization to Proceed:

COUNTY

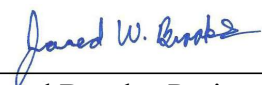
BOARD OF COUNTY COMMISSIONERS
OF RILEY COUNTY, KANSAS

By: _____
John Ford, Chairman

Date: _____

ENGINEER

SCHWAB EATON, P.A.

By:  _____
Jared Brooks, Project Manager

Date: 12/31/2024

ATTEST:

Rich Vargo, County Clerk (seal)

Approved as to Form:

By: _____
Riley County Counselor

Date: _____



HOURLY BILLING RATES

PRINCIPAL ENGINEER	\$ 210.00	PROFESSIONAL GEOLOGIST	\$ 116.00
SENIOR PROJECT MANAGER	\$ 190.00	LANDSCAPE ARCHITECT III	\$ 135.00
PROJECT MANAGER	\$ 182.00	LANDSCAPE ARCHITECT II	\$ 121.00
STRUCTURAL ENGINEER	\$ 180.00	LANDSCAPE ARCHITECT I	\$ 112.00
DESIGN ENGINEER V	\$ 168.00	ADMINISTRATIVE PROFESSIONAL II	\$ 107.00
DESIGN ENGINEER IV	\$ 156.00	ADMINISTRATIVE PROFESSIONAL I	\$ 60.00
DESIGN ENGINEER III	\$ 138.00	CONSTRUCTION INSPECTOR V	\$ 126.00
DESIGN ENGINEER II	\$ 127.00	CONSTRUCTION INSPECTOR IV	\$ 99.00
DESIGN ENGINEER I	\$ 115.00	CONSTRUCTION INSPECTOR III	\$ 90.00
ENGINEER IN TRAINING (EIT) II	\$101.00	CONSTRUCTION INSPECTOR II	\$ 83.00
ENGINEER IN TRAINING (EIT) I	\$ 87.00	CONSTRUCTION INSPECTOR I	\$ 71.00
2 MAN SURVEY CREW	\$ 170.00	DESIGN TECHNICIAN V	\$ 127.00
1 MAN SURVEY CREW (GPS/ROBOT)	\$ 135.00	DESIGN TECHNICIAN IV	\$ 108.00
PROFESSIONAL SURVEYOR III	\$ 121.00	DESIGN TECHNICIAN III	\$ 95.00
PROFESSIONAL SURVEYOR II	\$ 115.00	DESIGN TECHNICIAN II	\$ 88.00
PROFESSIONAL SURVEYOR I	\$105.00	DESIGN TECHNICIAN I	\$ 80.00
SURVEY CREW CHIEF III	\$ 106.00	CADD TECHNICIAN III	\$ 69.00
SURVEY CREW CHIEF II	\$ 84.00	CADD TECHNICIAN II	\$ 65.00
SURVEY CREW CHIEF I	\$ 80.00	CADD TECHNICIAN I	\$ 58.00
SURVEYOR II	\$ 66.00	INTERN	\$ 50.00
SURVEYOR I	\$ 63.00		

INCLUDES OVERHEAD AND PROFIT

Effective October 15, 2024

Terms and Conditions

The following Terms and Conditions are attached to this letter proposal (herein referred to as the Agreement) dated December 31, 2024, for the project Utility Extension – University Park between Schwab-Eaton, P.A. (herein referred to as SE) and Riley County, Kansas (herein referred to as the Client).

Access to Site:

Unless otherwise stated, the Client shall grant or secure the legal right for SE to access the site for activities necessary for the performance of the services. Although SE will take reasonable care in performing its services, the Client understands that use of testing or other equipment may unavoidably cause some damage, the correction of which is not part of this Agreement. The Client agrees, to the fullest extent permitted by law, to hold harmless SE, its officers, directors, employees and sub consultants against any damages, liabilities or costs arising or allegedly arising from procedures associated with surveying, testing or investigative activities or connected in any way with the discovery of hazardous materials or suspected hazardous materials on the property.

Dispute Resolution:

Causes of action between the parties of this Agreement pertaining to acts, or failures to act, shall be deemed to have accrued and the applicable statutes of limitation shall begin to run not later than the date of Substantial Completion. Any claims or disputes made during design, construction or post-construction between the Client and SE shall be submitted to non-binding mediation. Client and SE agree to include a similar mediation agreement with all contractors, subcontractors, subconsultants, suppliers and fabricators, thereby providing for mediation as the primary method for dispute resolution between all parties.

Billings and Payments:

Invoices for SE's services shall be submitted, at SE's option, either upon completion of such services or on a monthly basis. Invoices shall be payable within 30 days after the invoice date. If the invoice is not paid within 30 days, SE may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, terminate the performance of the service. Retainers shall be credited on the final invoice.

Late Payments:

Accounts unpaid 60 days after the invoice date may be subject to a monthly service charge of 1.5% (or the legal rate) on the unpaid balance. In the event any portion or all the account remains unpaid 90 days after billing, the Client shall pay all costs of collection, including reasonable attorney's fees.

Standard of Care:

In providing services under this Agreement, SE will endeavor to perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances. Upon notice to SE and by mutual agreement between the parties, SE will without additional compensation correct those services not meeting such a standard.

Certifications:

Guarantees and Warranties: SE shall not be required to execute any document that would result in certifying, guaranteeing or warranting the existence of conditions whose existence SE cannot ascertain.

Limitation of Liability:

In recognition of the relative risks, rewards and benefits of the project to both the Client and SE, the risks have been allocated such that the Client agrees that, to the fullest extent permitted by law, SE's total liability to the Client for any and all injuries, claims, losses, expenses, damages or claim expenses arising out of this Agreement from any cause or causes, shall not exceed \$16,300.00. Such causes include, but are not limited to, SE's negligence, errors, omissions, strict liability, breach of contract or breach of warranty.

Termination of Services:

This Agreement may be terminated by the Client or SE should either fail to perform its obligations hereunder. In the event of termination, the Client shall pay SE for all services rendered to date of termination, all reimbursable expenses, and reimbursable termination expenses.

Ownership of Documents:

The Client acknowledges SE's construction documents, including electronic files, as instruments of professional service for the specific purpose of this Project. Nevertheless, the final construction documents prepared under this Agreement shall become the property of the Client upon completion of the services and payment in full of all monies due SE. The Client agrees to the fullest extent permitted by law, to indemnify and hold SE harmless from any claim, liability or cost (including reasonable attorney's fees and defense costs) arising or allegedly arising out of any reuse or modification of the construction documents by the Client or any person or entity that acquires or obtains the plans and specifications from or through the Client without the prior written authorization of SE.

Under no circumstances shall delivery of electronic files for use by the Client be deemed a sale by SE, and SE makes no warranties, either expressed or implied, of merchantability and fitness for any particular purpose. In no event shall SE be liable for any loss of profit or any consequential damages as a result of the Client's use or reuse of the electronic files.

Fee Adjustments:

If protracted delays occur in the project for reasons beyond SE's control, SE may, at its option, negotiate with the Client an equitable adjustment in compensation for services yet to be provided. The adjustment shall be derived from the impact of said delay(s) due to factors including, but not limited to, changes in price indices and pay scales applicable to the period when services are in fact to be rendered. This Agreement may be terminated by the Client or SE if failure to agree on an adjustment in compensation should occur.

Project Budget:

The Client shall agree that project estimates furnished by SE for items including, but not limited to, land acquisition, repairs or modifications to existing facilities, new construction or services provided by others, are not a guarantee of the actual cost(s) that will be incurred. SE agrees to exercise a standard measure of care in the preparation of cost estimates. The Client shall, in writing, advise SE immediately upon receipt of cost estimate information if budgetary limitations appear to preclude implementation of the project as proposed.

Costs of Permits: SE shall assist the Client in applying for those permits and approvals identified in the Agreement. Unless otherwise specifically indicated in the Agreement, assistance will be limited to completing and submitting forms to the appropriate regulatory agency having jurisdiction and does not include special studies, special research, special testing or special documentation not normally required for this type of project. Review fees and other direct expenses related to the cost of obtaining permits from governmental or regulatory entities shall be borne by the Client and are not included as a part of SE's fee unless stated otherwise within the Agreement.

Bidding Costs:

Costs of advertising, printing of bidding documents and other direct expenses related to bidding shall be borne by the Client and may be billed as a direct expense by SE. If SE determines a non-refundable purchase price of bidding documents paid by bidders and receives the proceeds thereof, the Client shall be exempt from said printing costs.

Hazardous Materials:

If any hazardous materials are discovered by anyone on or about the project site, or it becomes known that such materials may be present at or adjacent to the project site, the existence of which may affect the performance of services under this Agreement, SE shall have the option, and without any liability, to suspend the performance of its services until the Client or the Client's contractors remove such hazardous material and certify that the project site is in complete compliance with all applicable laws and regulations.

Information Provided by Client:

The Client shall at his cost furnish SE copies of all available reports, data, surveys, records, information and instructions required by this Agreement. SE may use said items in performing its services and is entitled to rely upon the accuracy and completeness thereof.

Change in Scope:

Services not set forth in the Agreement are specifically excluded from the scope of SE's services and not part of this Agreement unless the Client should choose to add such as an Additional Service. If the Client should desire Additional Services, both contracting parties shall discuss and define the scope of said service(s) and respective fee.

A supplementary agreement will be prepared and executed between both parties before SE commences said service(s).

If the scope of the requested Additional Service is not well defined, SE may commence said services upon the Client's written authorization. The Client thereby agrees to compensate SE for said Additional Service on an hourly basis at SE's prevailing hourly charge rates.

Client's Review of SE's Progress Submittals:

The Client agrees to review document submittals from SE in a thorough and timely manner as the design process progresses. The Client will provide SE feedback regarding the submittal and any necessary changes. SE will respond accordingly within the limits established by the scope of services and based on SE's professional judgment and standard of care.

The Client acknowledges that his feedback impacts SE's execution of professional services and subsequent document submittals. If the Client requests change(s) to work previously accepted on an earlier submittal and SE is unable to respond to said change(s) without loss in time and/or resources, SE will so advise the Client prior to commencing said change(s). If the Client determines that said change(s) remain necessary, he will provide written notification to SE and thereby agrees to compensate SE for the change(s) on an hourly basis at SE's prevailing hourly charge rates.

Assignment:

Neither the Client nor SE may delegate, assign, sublet or transfer other duties or interest in this Agreement without the written consent of the other party.

Binding upon Successors:

This Agreement shall be binding upon the undersigned parties, their successors, partners, assigns and legal representatives.

Insurance:

SE represents and warrants that it and its agents, staff and consultants employed by it are protected by workers compensation and insurance and that SE has such coverage under professional liability and property damage insurance policies which SE deems to be adequate. SE agrees to furnish certificates of insurance to the Client, if the Client so desires.

Indemnification:

SE agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client against damages, liabilities or costs to the extent caused by SE's negligent performance of professional services under this Agreement and that of its subconsultants or anyone for whom SE is legally liable.

The Client agrees, to the fullest extent permitted by law, to hold harmless and indemnify SE against all damages, liabilities or costs to the extent caused by the Client's negligent acts in connection with the Project and the acts of its contractors, subcontractors or consultants or anyone for whom the Client is legally liable.

Neither the Client nor SE shall be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence.

Verification of Existing Utilities:

Any topographic surveys performed by SE under the basic services under this Agreement that include surveying of buried utilities marked by others, require certain assumptions be made regarding the accuracy and completeness of the information provided by others that cannot be verified by SE without the Client expending potentially substantial sums of money. Therefore, the Client agrees to bear all costs, losses and expenses, including the cost of SE's Additional Services, arising from the discovery of unknown utility locations and/or conditions during construction.

If the Client desires a higher level of investigation, the Client shall request such service as an Additional Service in accordance with the terms of this Agreement. As part of this Additional Service, SE shall perform additional research and hiring the excavation and exposure of existing utilities at locations assumed by SE, with the ordinary standard of professional care, to be representative of what would be encountered during construction. The Client

recognizes, however, that such research and investigation may not identify all underground utility locations and conditions and that the information upon which SE reasonably relies may contain errors or be incomplete.

Verification of Existing Structure Conditions:

The remodeling, rehabilitation, and/or renovation of the existing structure(s) require(s) certain assumptions be made by SE regarding existing conditions that cannot be verified without the Client's expending substantial sums of money or destroying otherwise adequate or serviceable portions of the structure(s). Therefore, the Client agrees to bear all costs, losses and expenses, including the cost of SE's Additional Services, arising from the discovery of concealed or unknown conditions in the existing structure(s).

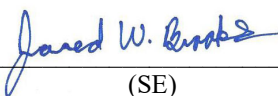
Record Drawings:

SE makes no warranty regarding the accuracy or completeness of any record drawings prepared by SE showing changes in the Work during construction when record drawings are based upon unverified information provided by others.

Construction Administration Services:

It is understood and agreed that SE's basic services under this Agreement do not include project observation or review of the Contractor's performance or any other construction phase services, and that such services will be provided for by the Client. The Client assumes all responsibility for interpretation of the Contract Documents and for construction observation and waives any claims against SE that may be in any way connected thereto.

Acceptance of Terms and Conditions:



(SE)

(Client)



**COUNTY CLERK &
ELECTIONS**
Boards

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Cindy Kabriel, Senior Administrative Assistant

MEETING: January 16, 2025

SUBJECT: Advisory Board appointment letters and Resolution

PRESENTER: Cindy Kabriel, Senior Administrative Assistant

POSSIBLE MOTION(S)

Move to approve the following appointments and “Resolution No. 011625- , A Resolution appointing Riley County representatives to Council/Advisory Boards.”

Francis Koopman III Comm Dist 3	Public Health Advisory Council 3 year	January 16, 2025- December 31, 2026
Ryan Wilson Comm Dist 3	Manhattan Urban Area Planning Board 3 year	January 16, 2025- April 30, 2027
Crystal Kearns Comm Dist 2	Museum Board of Trustees 3 year	January 16, 2025- December 31, 2027

Enclosures:

- 011625 Advisory Boards resolution (PDF)

RESOLUTION NO. 011625-**A RESOLUTION APPOINTING RILEY COUNTY REPRESENTATIVES
TO ADVISORY BOARDS**

WHEREAS, Riley County has positions available to be filled on various boards; and

WHEREAS, the following positions are open and the county residents listed below are eligible and have indicated a willingness to serve; and

WHEREAS, the Board of Commissioners of Riley County, Kansas, desire to appoint these county residents to the boards and for the terms as indicated below:

Francis Koopman III Comm Dist 3	Public Health Advisory Council 3 year	January 16, 2025- December 31, 2026
Ryan Wilson Comm Dist 3	Manhattan Urban Area Planning Board 3 year	January 16, 2025- April 30, 2027
Crystal Kearns Comm Dist 2	Museum Board of Trustees 3 year	January 16, 2025- December 31, 2027

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Riley County, Kansas, that the above referenced county residents are hereby appointed to the various county boards for the designated period of time.

ADOPTED this 16th day of January, 2025.

BOARD OF COUNTY COMMISSIONERS
OF RILEY COUNTY, KANSAS

CHAIR

MEMBER

MEMBER

ATTEST:

RICH VARGO, Riley County Clerk

Attachment: 011625 Advisory Boards resolution (15342 : Advisory Board Appointments)



**COUNTY CLERK &
ELECTIONS**
Tax Roll Correction

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Joe Godown
MEETING: January 16, 2025
SUBJECT: Sign a Tax Roll Corrections
PRESENTER: Rich Vargo, County Clerk

POSSIBLE MOTION(S)

Move to approve the Tax Roll Corrections.

Move to deny

Move to modify

Move to table

No action required.

The Board agreed by consensus to

Enclosures:

- tax roll corrections (PDF)

TAX ROLL CORRECTION
REAL ESTATE

Printed by JGODOWN 2025/01/13

7.a

Taxpayer ID PFIS0007
Owner ID PFIS0007

Control # 2025000005

Tax Year 2024
Tract # 670021A

PFISTER, STEPHEN K & MARJORIE
TRUST
2837 KELLY DR

CAMA # 211-02-0-40-13-003-32-0-01

NORTH POINTE
TOWNHOMES #3 LOT 21A
.043A

MANHATTAN, KS 66502-2641

TU 2 Manhattan City
Parcel 104930
USD 383

Property Address 2837 KELLY DR

APPRAISER SECTION (Value)

2025/01/13 JGODOWN APPROVED

Appraised Prior to Correction:

CL	Land	Imp	Total
RU	25150	206650	231800

Appraised After Correction:

CL	Land	Imp	Total
RU	25150	196840	221990

Net Change
9810-

Total	25150	206650	231800
-------	-------	--------	--------

Total	25150	196840	221990
-------	-------	--------	--------

9810-

Assessed Prior to Correction:

RU			
	2892	23765	26657

Assessed After Correction:

RU			
	2892	22637	25529

Net Change

1128-

Total	2892	23765	26657
-------	------	-------	-------

Total	2892	22637	25529
-------	------	-------	-------

Total	1128-
-------	-------

SB41	8625
------	------

SB41	8625
------	------

SB41	
------	--

CLERK SECTION (Tax)

2025/01/13 JGODOWN ORDER PRINTED

Tax Prior to Correction:

Levy	152.66600	Gen Tax	4069.62
SB41 \$			172.50
SB41 Tax Dollars			3897.12

Tax After Correction:

Levy	152.66600	Gen Tax	3897.42
SB41 \$			172.50
SB41 Tax Dollars			3724.92

Net Change

172.20-

SB41 Tax Dollars	3897.12
------------------	---------

SB41 Tax Dollars	3724.92
------------------	---------

172.20-

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SB41 influence)

1128-

Applicable Mill Levy

152.66600

Net Change in Levied Tax Dollars

172.20-

Type of Correction DECREASE

Correction Code TP TAX PROTEST

Rate 7.00%

Tax Statement # 24694

Comments PUP Adjustment Per Appraiser

Net Change in SB41 Exemption

Net Change in Total Tax Dollars

172.20-

Owner PFIS0007

PFISTER, STEPHEN K & MARJORIE

By order of the Board of County Commissioners of RILEY COUNTY, Kansas.
(Per K.S.A. 1475, 1701, 1701a, and 1702)

(Date)

Approved by Commission:

Attest by County Clerk:

Attachment: tax roll corrections (15340 : Tax Roll Corrections)

Taxpayer ID SOUT0015
Owner ID SOUT0015Control # 2025000007Tax Year 2024
Tract # 670021B

SOUTHWICK, DENNIS L ET UX

CAMA # 211-02-0-40-13-003-31-0-01

NORTH POINTE
TOWNHOMES #3 LOT 21B
.043A

2839 KELLY DR

TU 2 Manhattan City
Parcel 104940

MANHATTAN, KS 66502-2641

USD 383

Property Address 2839 KELLY DR

APPRAISER SECTION (Value)

2025/01/13 JGODOWN APPROVED

Appraised Prior to Correction:

CL	Land	Imp	Total
RU	25150	207150	232300
—	—	—	—
—	—	—	—
—	—	—	—
Total	25150	207150	232300

Assessed Prior to Correction:

RU			
RU	2892	23822	26714
—	—	—	—
—	—	—	—
—	—	—	—
Total	2892	23822	26714
SB41	8625		

Appraised After Correction:

CL	Land	Imp	Total
RU	25150	196840	221990
—	—	—	—
—	—	—	—
—	—	—	—
Total	25150	196840	221990

Assessed After Correction:

RU			
RU	2892	22637	25529
—	—	—	—
—	—	—	—
—	—	—	—
Total	2892	22637	25529
SB41	8625		

Net Change
10310-10310-
Net Change
1185-Total 1185-
SB41

CLERK SECTION (Tax)

2025/01/13 JGODOWN ORDER PRINTED

Tax Prior to Correction:

Levy	152.66600	Gen Tax	4078.32
SB41 \$			172.50
SB41 Tax Dollars			3905.82

Tax After Correction:

Levy	152.66600	Gen Tax	3897.42
SB41 \$			172.50
SB41 Tax Dollars			3724.92

Net Change
180.90-
180.90-

TREASURER SECTION (Summary)

Net Change in Assessed Value
(no SB41 influence)Applicable Mill Levy 152.66600
Net Change in Levied Tax Dollars 180.90-

Net Change in SB41 Exemption

Net Change in Total Tax Dollars 180.90-

Type of Correction DECREASE

Correction Code TP TAX PROTEST Rate 7.00%

Tax Statement # 28135

Comments PUP Adjustment Per Appraiser

Owner SOUT0015
SOUTHWICK, DENNIS L ET UXBy order of the Board of County Commissioners of RILEY COUNTY, Kansas.
(Per K.S.A. 1475, 1701, 1701a, and 1702)

(Date)

Approved by Commission:

Attest by County Clerk:

Attachment: tax roll corrections (15340 : Tax Roll Corrections)

TAX ROLL CORRECTION
REAL ESTATE

Printed by JGODOWN 2025/01/13

7.a

Taxpayer ID WANG0031
Owner ID WANG0031

Control # 2025000008

Tax Year 2024
Tract # 868013

WANG, HAIYAN

CAMA # 212-03-0-10-06-002-00-0-01

GRAND MERE VANESTA
#1 LOT 13

3550 EVERETT DR

TU 2 Manhattan City

Parcel 282718

MANHATTAN, KS 66503-7606

USD 383

Property Address 3550 EVERETT DR

APPRAISER SECTION (Value)

2025/01/13 JGODOWN APPROVED

Appraised Prior to Correction:

CL	Land	Imp	Total
RU	43570	508430	552000

Appraised After Correction:

CL	Land	Imp	Total
RU	43570	397870	441440

Net Change
110560-

Total	43570	508430	552000
-------	-------	--------	--------

Total	43570	397870	441440
-------	-------	--------	--------

110560-

Assessed Prior to Correction:

CL	Land	Imp	Total
RU	5011	58469	63480

Assessed After Correction:

CL	Land	Imp	Total
RU	5011	45755	50766

Net Change

12714-

Total	5011	58469	63480
-------	------	-------	-------

Total	5011	45755	50766
-------	------	-------	-------

Total	12714-
-------	--------

SB41	8625
------	------

SB41	8625
------	------

SB41	
------	--

CLERK SECTION (Tax)

2025/01/13 JGODOWN ORDER PRINTED

Tax Prior to Correction:

Levy	152.66600	Gen Tax	9691.24
SB41 \$			172.50
SB41 Tax Dollars			9518.74

Tax After Correction:

Levy	152.66600	Gen Tax	7750.24
SB41 \$			172.50
SB41 Tax Dollars			7577.74

Net Change

1941.00-

SB41 Tax Dollars	9518.74
------------------	---------

SB41 Tax Dollars	7577.74
------------------	---------

1941.00-

TREASURER SECTION (Summary)

Net Change in Assessed Value

(no SB41 influence)	12714-
---------------------	--------

Applicable Mill Levy	152.66600
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Net Change in Levied Tax Dollars	1941.00-
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Net Change in SB41 Exemption

Type of Correction DECREASE

Correction Code TP TAX PROTEST Rate 7.00%

Tax Statement # 30641

Comments PUP Adjustment Per Appraiser

Net Change in Total Tax Dollars	1941.00-
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Owner WANG0031
WANG, HAIYAN

By order of the Board of County Commissioners of RILEY COUNTY, Kansas.
(Per K.S.A. 1475, 1701, 1701a, and 1702)

(Date)

Approved by Commission:

Attest by County Clerk:

Attachment: tax roll corrections (15340 : Tax Roll Corrections)



**COUNTY CLERK &
ELECTIONS**
Personnel

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Elizabeth Ward, Human Resources Director

MEETING: January 16, 2025

SUBJECT: Sign Riley County Employee Action Form(s)

PRESENTER: Elizabeth Ward, Human Resources Director

Enclosures:

- 2025-01 Election ATrout EAF (DOCX)
- 2025-01 Comm Corr TPrigge EAF (DOCX)
- 2025-01 PW JAnderson EAF (DOCX)

RILEY COUNTY EMPLOYEE ACTION FORM

Company Code: 166733

Full Legal Name: Annaliese Trout**Status Change Date:** 01/24/2025**Status Change:** Separation**Date of Hire:** 02/01/2021**Seniority:** 3 Year(s), 11 Month(s)**Position:** Acct Clerk-Lic/Election**Position Type:** Regular Full Time**Pay Range:** Range 5**Pay Type:** Hourly**Base Rate:** \$23.44**Annualized Pay:** \$48,755.20**Funds Codes:** 1- General/2- Clerk**Supervisor:** Susan Boller**Department Head:** Rich Vargo

BoCC Chair _____

Date: _____

BoCC Member _____

Date: _____

BoCC Member _____

Date: _____

Attachment: 2025-01 Election ATrout EAF (15338 : Employee Action Form (Green Sheet))

RILEY COUNTY EMPLOYEE ACTION FORM

Company Code: 166733

Full Legal Name: Tessa Prigge**Status Change Date:** 01/08/2025**Status Change:** Separation**Date of Hire:** 09/09/2024**Seniority:** 0 Year(s), 4 Month(s)**Position:** On Call Juv Intake**Position Type:** TASND**Pay Range:** Range 1**Pay Type:** Hourly**Base Rate:** \$18.37**Annualized Pay:** \$18,370.00**Funds Codes:** 2000- KDOC/520- Community Corrections**Supervisor:** Megan Lewis**Department Head:** Megan Lewis

BoCC Chair _____

Date: _____

BoCC Member _____

Date: _____

BoCC Member _____

Date: _____

Attachment: 2025-01 Comm Corr TPrigge EAF (15338 : Employee Action Form (Green Sheet))

RILEY COUNTY EMPLOYEE ACTION FORM

Company Code: 166733

Full Legal Name: Jason Anderson**Status Change Date:** 01/10/2025**Status Change:** Separation**Date of Hire:** 10/03/2011**Seniority:** 13 Year(s), 3 Month(s)**Position:** Traffic Control Supervisor**Position Type:** Regular Full Time**Pay Range:** Range 14**Pay Type:** Hourly**Base Rate:** \$33.29**Annualized Pay:** \$69,243.20**Funds Codes:** 1- General/40- Public Works**Supervisor:** Alvin Perez**Department Head:** John Ellerman

BoCC Chair _____

Date: _____

BoCC Member _____

Date: _____

BoCC Member _____

Date: _____

Attachment: 2025-01 PW JAnderson EAF (15338 : Employee Action Form (Green Sheet))



**Board of Riley County
Commissioners
Regular Meeting
TENTATIVE Agenda
January 23, 2025**

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Commission Chambers

8:30 AM

[District 1 – John Ford, Member](#)

[District 2 – Greg McKinley, Chair](#)

[District 3 – Kathryn Focke, Vice Chair](#)

8:30 AM

Call to Order

Pledge of Allegiance

Public Comment

Commission Comments

Business Meeting

1. Approve payroll/accounts payables (when completed)

Review Minutes

Review Tentative Agenda

Press Conference Topics

9:00 AM

Barry Wilkerson, Attorney

2. Staff update

9:15 AM

Bryant Parker, Counselor/Director of Administrative Services

3. Administrative Work Session

9:35 AM

Cory Meyer, IT/GIS Director

4. Staff update

9:50 AM

Vivienne Leyva, PIO

5. PIO update

10:05 AM

Breva Spencer, Maternal and Child Health Supervisor

6. 2025 GMCF Grants
7. OPEI Letter of Intent

10:35 AM

Evan McMillan, Assistant County Engineer

8. University Park Water Benefit District Expansion

Attachment: 01-23-25 tentative agenda (15301 : Tentative Agenda)

10:50 AM**Amanda Webb, Planning/Special Projects Director**

9. Valleywood Sewer Benefit District Expansion Petition - Public Hearing

Adjournment**Announcements**

The Regional Growth Summit will be held Friday, January 24, 2025
8:00 a.m. - 5:00 p.m. at the Manhattan Conference Center.

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.

Attachment: 01-23-25 tentative agenda (15301 : Tentative Agenda)



**Board of Riley County
Commissioners
Regular Meeting
TENTATIVE Agenda
January 27, 2025**

115 North 4th Street
Manhattan, KS 66502
www.rileycountyks.gov

Cindy Kabriel
785-565-6200

Commission Chambers

8:30 AM

[District 1 – John Ford, Member](#)

[District 2 – Greg McKinley, Chair](#)

[District 3 – Kathryn Focke, Vice Chair](#)

- 8:30 AM** **Call to Order**
- Pledge of Allegiance**
- Public Comment**
- Commission Comments**
- Business Meeting**
- Review Minutes**
- Press Conference Topics**
- Review Tentative Agenda**
- 9:15 AM** **Lori Feldkamp, Big Lakes Developmental Center Director**
1. Big Lakes Developmental Center update
- 9:30 AM** **Press Conference**
- 9:50 AM** **Amanda Webb, Planning/Special Projects Director**
2. Comprehensive Plan update
- 10:10 AM** **Bryant Parker, Counselor/Director of Administrative Services**
3. Administrative Work Session
- 10:30 AM** **Megan Lewis, Community Corrections Director**
4. Staff update
- 12:00 PM** **Intergovernmental Luncheon**
- Adjournment**

Attachment: 01-27-25 tentative agenda (15301 : Tentative Agenda)

In order to comply with provisions of the Americans with Disabilities Act (ADA), Riley County will make reasonable efforts to accommodate the needs of persons with disabilities. Please contact the Division of Human Resources at (785) 537-6303 (voice and TTY) for assistance.



REGISTER OF DEEDS
Staff Update

Amy Manges
Register of Deeds
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-537-6340

STAFF REPORT

FROM: Amy Manges, Register of Deeds
MEETING: January 16, 2025
SUBJECT: 2024 Year End Revenue
PRESENTER: Amy Manges

Enclosures:

- BOCC Report - January 2025 (DOC)

TO: Board of County Commissioners
FROM: Amy Manges, Register of Deeds
DATE: January 16, 2025
SUBJECT: 2024 Year End Revenue

The following is a brief summary of revenue figures through 5:00 p.m., December 31, 2024 with comparable year-to-date information for 2023:

	<u>2023</u>	<u>2024</u>
Total Mortgage Amount (Indebtedness)	\$358,817,604	\$393,800,064
Recording Fees	\$357,698	\$378,956
Heritage Trust Fund	\$26,417	\$27,994
Register of Deeds Tech Fund	\$52,834	\$55,988
Treasurer Tech Fund	\$13,209	\$13,997
Clerk Tech Fund	\$13,209	\$13,997
Copy Fees	\$35,695	\$40,604
Total Year-To-Date Revenue	\$499,062	\$531,536

Note: There is a \$30,000 per year limit on what is transferred to the state for the Heritage Trust Fund. Any amount over \$30,000 will be transferred to County General at the end of the year.

<u>Plats</u>	<u>2023</u>	<u>2024</u>
Total Plats Filed	30	24
Total Platted Lots	137	129

Estimated 2024 Revenue

Recording Fees = \$300,000
Heritage Trust Fund = \$25,000
Copy Fees = \$25,000
Total = \$350,000

Register of Deeds Tech Fund = \$50,000

Attachment: BOCC Report - January 2025 (15350 : 2024 Year End Revenue)

Staff Update:

- Recorded 6,101 documents containing 28,406 pages
- Averaged 71 subscriptions monthly on iDoc Market, with a total of 11,602 prints & 6,498 views
- Printed and/or emailed another 8,782 pages throughout the year
- Completed the necessary hours of course work through K-State and Wichita State to remain a Certified KS Register of Deeds
- Presented to a few groups on property fraud and added 212 subscribers
- Sending 3 employees to Register of Deeds School in Salina Feb. 18-21
- Continue to rescan books 239 – 332 from years 1953 thru 1969
- Continue to cross train employees and send them for training when available
- Tracking daily revenue loss due to changes in filing and mortgage registration fees.
Minimum revenue lost in 2024 due to fee changes totaled \$606,708.37



COUNTY CLERK & ELECTIONS
Audit

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

MEMORANDUM

FROM: Brittany Phillips, Budget & Finance Officer

MEETING: January 16, 2025

SUBJECT: 2023 Riley County Financial Statement Audit

PRESENTER: Jacob Kujath, CPA, James Gordon & Associates, CPA, PA

Jacob Kujath, CPA of James Gordon and Associates, CPA, PA, will present a brief overview of the 2023 Audit.

Enclosures:

- Riley County - Final Report(PDF)
- Riley County - Communication with MGMT (PDF)

Riley County, Kansas

**Regulatory Basis
Financial Statement
December 31, 2023**

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2023

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Riley County, Kansas
Financial Statement
For the Year Ended December 31, 2023

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JAMES GORDON & ASSOCIATES CPA, P.A.

1960 KIMBALL AVE. SUITE 400
 P.O. BOX 728
 MANHATTAN, KS 66505
 785.537.0190 | FAX 785.537.0158

INDEPENDENT AUDITOR'S REPORT

The Board of Commissioners
 Riley County, Kansas

Adverse and Unmodified Opinions

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Riley County Kansas, (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement.

Adverse Opinion on US 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, 2023, 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, 2023, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the *Kansas Municipal Audit and Accounting Guide* 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 US 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 *Governmental 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 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 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 and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statement as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statement as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 30, 2024, on our consideration of the 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 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 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 the County's internal control over financial reporting and compliance.

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 30, 2024

Riley County, Kansas

Statement 1

**Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023**

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General	\$ 19,353,136	\$ 30,985	\$ 37,703,833	\$ 38,400,375	\$ 18,687,579	\$ 570,196	\$ 19,257,775
Special Purpose Funds							
Disaster	13,886,119	-	695,020	1,204,424	13,376,715	101,710	13,478,425
Health Department	968,907	-	5,336,570	5,569,930	735,547	70,940	806,487
Register of Deeds Technology	157,870	-	63,424	52,834	168,460	82	168,542
County Clerk Technology	146,671	-	20,534	-	167,205	-	167,205
County Treasurer Technology	93,958	-	17,940	9,900	101,998	9,900	111,898
War Memorial	10,670	-	1,000	1,020	10,650	-	10,650
County Auction	252,205	-	59,074	7,982	303,297	3,310	306,607
Motor Vehicle Operations	6,198	-	408,475	377,455	37,218	11,549	48,767
Special Alcohol Programs	15,583	-	16,779	5,325	27,037	-	27,037
Community Corrections	78,004	-	1,460,727	1,208,193	330,538	978	331,516
Capital Improvements	8,026,215	-	7,560,024	2,172,120	13,414,119	50,115	13,464,234
Economic Development	181,640	-	282,275	123,829	340,086	-	340,086
County Building	211,648	-	286,096	393,417	104,327	31,441	135,768
Road and Bridge 1/2 Cent Sales Tax	6,501,479	31,811	408,378	465,990	6,475,678	84,819	6,560,497
RCPD	232,234	-	5,255,338	5,362,982	124,590	13,252	137,842
Landfill Closure	32,298	-	30,000	31,125	31,173	1,959	33,132
Fire District	52,755	-	1,238,940	1,204,206	87,489	21,824	109,313
Rural Fire Capital Outlay	424,935	-	227,668	-	652,603	-	652,603
Kansas Opioid Settlement	13,690	-	176,335	56,656	133,369	-	133,369
Local Assistance and Tribal Consistency	50,000	-	50,000	-	100,000	-	100,000
EMS Grants	5,444	-	2,000	1,073	6,371	-	6,371
R&B Project Sales Tax	-	-	2,160,856	-	2,160,856	-	2,160,856
Miscellaneous Nonbudgeted	125,381	-	165,515	126,066	164,830	13,187	178,017
Bond and Interest Fund							
Bond and Interest	211,315	-	485,242	447,552	249,005	-	249,005

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Capital Project Funds							
Fire Station Projects	\$ 13,850	\$ -	\$ -	\$ 13,178	\$ 672	\$ -	\$ 672
Community Development Block Grant	-	-	-	-	-	-	-
Keats Sewer Capital Project	416	-	-	-	416	-	416
University Park Lagoon	(134,400)	134,400	275,000	77,993	197,007	17,879	214,886
Business Funds							
Emergency 911	724,617	-	419,387	421,315	722,689	3,620	726,309
Solid Waste Disposal	442,458	-	2,968,445	3,003,777	407,126	218,245	625,371
University Park Water and Sewer District	61,818	-	123,953	106,378	79,393	7,270	86,663
University Park Water and Sewer Reserve	97,526	23,207	12,396	1,250	131,879	-	131,879
Hunter's Island Water District	3,636	-	35,887	35,775	3,748	2,302	6,050
Hunter's Island Water Reserve	9,833	-	1,440	-	11,273	-	11,273
Carson Sewer Benefit District	59,633	-	38,659	12,369	85,923	3,732	89,655
Carson Sewer Reserve	41,459	-	4,340	-	45,799	-	45,799
Deep Creek Sewer District	5,074	-	7,499	5,944	6,629	399	7,028
Deep Creek Reserve	29,151	-	3,878	-	33,029	-	33,028
Moehlman Bottoms Water District	8,761	-	17,116	13,963	11,914	834	12,748
Moehlman Bottoms Reserve	8,049	-	792	-	8,841	-	8,841
Valleywood Operations District	46,640	-	22,833	7,288	62,185	119	62,304
Valleywood Operations Reserve	127,632	-	1,875	-	129,507	-	129,507
Terra Heights Sewer District	30,995	-	25,278	28,357	27,916	901	28,817
Terra Heights Sewer Sinking	89,431	-	12,625	-	102,056	-	102,056

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

Riley County, Kansas

Statement 1

Summary Statement of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds, Continued							
Konza Water District	\$ 23,528	\$ -	\$ 91,168	\$ 81,329	\$ 33,367	\$ 6,280	\$ 39,647
Konza Water Reserve	234,795	-	-	-	234,795	-	234,795
Lakeside Heights Sewer District	1,908	-	663	696	1,875	72	1,947
Lakeside Heights Sewer Reserve	9,319	-	675	5,000	4,994	-	4,994
Mertz/McGehee Drainage District	6,183	-	-	-	6,183	-	6,183
High Plains Ranch Benefit District	-	-	327,722	325,753	1,969	-	1,969
Total Financial Reporting Entity	<u>\$ 52,980,667</u>	<u>\$ 220,403</u>	<u>\$ 68,503,674</u>	<u>\$ 61,362,819</u>	<u>\$ 60,341,925</u>	<u>\$ 1,246,915</u>	<u>\$ 61,588,839</u>

Composition of Cash

Certificates of Deposit	\$ 13,280,194
Savings Accounts	312,855
Checking Accounts	122,812,782
Petty Cash and Change Funds	<u>8,926</u>

Total Cash

136,414,757

Less: Agency Funds per Schedule 3

(74,825,918)**Total Reporting Entity (Excluding Agency Funds)**\$ 61,588,839

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

1. Summary of Significant Accounting Policies

(a) Financial Reporting County

Riley County, Kansas (the County) is a municipal corporation governed by an elected three-member board of commissioners. The financial statement presents Riley County, the primary government. A primary government is a legal County or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate.

For financial reporting purposes, the financial activities of the following special districts are accounted for as if they were part of the County's operations in business funds because the County's governing body, in separate session, serves as the governing body for each of these special districts:

- University Park Water and Sewer District
- Hunter's Island Water District
- Moehlman Bottoms Water District
- Terra Heights Sewer District
- Valleywood Operations District
- Konza Water District
- Deep Creek Sewer District
- Mertz/McGehee Drainage District
- Carson Sewer Benefit District
- Lakeside Heights Sewer District
- High Plains Ranch Benefit District
- Fire District #1

In addition, under applicable state statutes, the County provides accounting services to the University Park Improvement District, which provides recreation facilities for that district within the County. This is accounted for as an agency fund in the County's financial statement. This special district has a separate governing body responsible for governance decisions and the district's budget is subject to the same requirements and budget process as the County. Receipts required for the upkeep of these recreational facilities are derived solely from customer user fees.

Members of the Riley County governing body are also members of the following organizations' governing bodies. In addition, the County appropriates funds, as disclosed in the financial statement, to these organizations:

- Riley County Law Enforcement Agency
- Flint Hills Regional Planning Organization
- Regional Juvenile Detention Center

(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 Projects and tax levies for long-term debt) that are intended for specific 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.

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

1. Summary of Significant Accounting Policies, Continued

(b) Regulatory Basis Fund Types, Continued

Capital Project fund – used to account for 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 goods or services.

Agency fund – funds used to report assets held by the County in a purely custodial capacity.

(c) Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The 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 investment 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 revenues 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), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual budget:

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

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue 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.

If the County is holding a revenue neutral rate hearing, the budget timeline for adoption of the final budget has been adjusted to on or before September 20th. The County did hold a revenue neutral rate hearing for this year.

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

1. Summary of Significant Accounting Policies, Continued

(d) Budgetary Information, Continued

The following budgets were amended during the current year:

	Original Budgeted Expenditures	Amended Budgeted Expenditures
City Building	\$ 393,000	\$ 499,630
RCPD	5,362,913	5,510,779
Solid Waste	2,700,393	3,347,458
Community Coorections	1,180,778	1,240,940
Health Department	5,321,818	5,836,605
Hunters Island	31,335	34,515

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 for individual funds. Budget comparison schedules 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 the prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for the capital project funds, agency funds, the miscellaneous nonbudgeted funds, and the following special purpose and business funds:

Disaster Fund	Deep Creek Reserve Fund
Register of Deeds Technology Fund	Moehlman Bottoms Reserve Fund
County Clerk Technology Fund	Valleywood Operations Reserve Fund
County Treasurer Technology Fund	Terra Heights Sewer Sinking Fund
War Memorial Fund	Konza Water Reserve Fund
County Auction Fund	Lakeside Heights Sewer Reserve Fund
Carson Sewer Reserve Fund	Motor Vehicle Operations Fund
Community Corrections Fund	Hunter's Island Water Reserve Fund
Capital Improvements Fund	R&B Sales Tax Fund
EMS Grants Fund	University Park Water and Sewer Reserve Fund
Road and Bridge ½ Cent Sales Tax Fund	Rural Fire Capital Outlay Fund
Kansas Opioid Settlement Fund	Landfill Closure Fund
Prosecuting Attorney Training Fund	Local Assistance and Tribal Consistency Fund

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

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

1. Summary of Significant Accounting Policies, Continued

(e) Investment Earnings

Cash balances in all funds are considered in determining the amount to be invested. Investment earnings are credited to the Emergency 911, Register of Deeds Technology, County Clerk Technology, County Treasurer Technology, Capital Improvements, and various capital project funds based on their average cash balances throughout the year. All other investment earnings are credited to the General Fund.

(f) Reimbursements

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursement under KMAAG regulatory basis of accounting.

(g) Property Tax

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1st of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20th during the year levied with the balance to be paid on or before May 10th of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year prior to January 1st of the ensuing year.

2. Stewardship, Compliance and Accountability

Budget Violation

K.S.A. 79-2935 states that expenditures, including encumbrances, in any lawfully budgeted fund shall not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures for such fund that budget year. As of December 31, 2023, the funds that exceeded their budget are as follows:

Fund	Amount exceeded budget
Hunters's Island Water District	\$ 1,260

Cash Violation

K.S.A. 10-1113 requires that expenditures be made in compliance with the cash basis law which requires that no indebtedness be created for a fund in excess of available monies in that fund. At December 31, 2023, the Returned Check Fund has an ending unencumbered cash balance of (\$261).

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

3. Deposits and Investments

The County pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing securities and disclosed as part of the County's 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 in which the County is located, or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. 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, except during designated "peak periods" when required coverage is 50%. The County's designated "peak periods" with Kansas State Bank are from April 15th through June 13th and December 3rd through January 31st.

At December 31, 2023, the County's carrying amount of deposits was \$136,405,831 and the bank balance was \$137,825,850. The difference between the bank and book balances consisted of outstanding checks. The bank balance was secured by a combination of federal depository insurance, letters of credit, and pledged securities.

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. Capital Projects

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

Project	Project Authorization	Expended To Date
Sewers	\$ 227,531	\$ 85,081
Bridges	153,786	134,894
Culverts	37,187	27,317
Facilities	11,996,371	1,507,614

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

5. Interfund Transfers

Interfund transfers within the County are substantially for the purpose of subsidizing the operating functions, funding capital projects and asset acquisitions or maintaining debt service on a routine basis as authorized by the Kansas Statutes. The County's interfund transfers and regulatory authority for the year ended December 31, 2023, were as follows:

From	To	Regulatory Authority	Amount
General	Economic Development	K.S.A. 19-4102	\$ 282,275
General	Capital Improvement	K.S.A. 19-120	6,676,801
General	Landfill Closure	Court Order	30,000
General	Health Department	K.S.A. 65-204	1,269,979
General	Community Corrections	Home Rule	12,868
Bond and Interest	Capital Improvement	Resolution	99,535
Capital Improvement	Bond and Interest	Bond Covenant	285,135
Community Corrections	Court Services	Home Rule	250
Economic Development	Bond and Interest	Bond Covenant	52,153
Fire District	Rural Fire District Capital Outlay	Home Rule	203,000
KS Opioid Settlement	Health Department	Resolution	6,656
KS Opioid Settlement	Community Corrections	Resolution	50,000
Treasurer's Holding	Motor Vehicle	Resolution	571
Community Corrections	General	Resolution	15,633
Motor Vehicle	General	K.S.A. 8-145	306,198
Tax Sale Proceeds	General	Home Rule	6,352

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

6. Long-Term Debt

Changes in long-term liabilities for the County for the year ended December 31, 2023, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds									
Series 2023 - Temporary Note	5.390%	03/15/2023	\$ 161,000	09/15/2024	\$ -	\$ 161,000	\$ 161,000	\$ -	\$ 4,011
Series 2023-B - Temporary Note	4.000%	09/01/2023	275,000	03/01/2025	-	275,000	-	275,000	-
Series 2023-A	6.330%	08/22/2023	92,500	09/01/2033	-	92,500	-	92,500	-
Series 2021-B	2.00%-3.00%	08/31/2021	2,480,000	09/01/2052	2,390,000	-	95,000	2,295,000	56,688
Series 2021-A	1.750%	08/27/2021	306,731	08/27/2061	301,369	-	5,456	295,913	5,274
Series 2020-A-USDA	2.375%	04/01/2020	1,222,000	04/01/2050	1,163,835	-	29,074	1,134,761	28,348
Series 2017-Bond Refunding	2.00%	11/15/2017	1,920,000	09/01/2025	530,000	-	175,000	355,000	10,600
Series 2016-A-USDA	2.75%	08/16/2016	600,000	08/16/2041	492,000	-	20,000	472,000	13,530
Series 2016-B-SCBA	2.375%	11/08/2016	375,000	11/08/2031	240,000	-	24,000	216,000	5,700
Subtotal Bonds					5,117,204	528,500	509,530	5,136,174	124,151
Finance Leases									
Fire Station Radio	1.75%	04/30/2020	285,000	04/30/2025	173,957	-	56,983	116,974	3,044
2018 Radio Infrastructure	2.95%	05/23/2018	5,113,137	05/24/2033	3,959,941	-	309,978	3,649,963	116,818
4 Road Graders	2.71%	06/14/2013	834,076	06/14/2023	438,131	-	438,131	-	21,869
Subtotal of Finance Leases					4,572,029	-	805,092	3,766,937	141,731
Total Contractual Indebtedness					<u>\$ 9,689,233</u>	<u>\$ 528,500</u>	<u>\$ 1,314,622</u>	<u>\$ 8,903,111</u>	<u>\$ 265,882</u>

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

6. Long-Term Debt, Continued

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

	Years												
	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058	2059-2063	Total
Principal													
General Obligation Bonds	\$ 353,636	\$ 640,150	\$ 193,466	\$ 195,832	\$ 203,173	\$ 785,507	\$ 718,136	\$ 735,394	\$ 711,051	\$ 520,412	\$ 48,362	\$ 31,055	\$ 5,136,174
Finance Leases	377,102	387,531	338,228	348,206	358,477	1,957,393	-	-	-	-	-	-	3,766,937
Total Principal	<u>730,738</u>	<u>1,027,681</u>	<u>531,694</u>	<u>544,038</u>	<u>561,650</u>	<u>2,742,900</u>	<u>718,136</u>	<u>735,394</u>	<u>711,051</u>	<u>520,412</u>	<u>48,362</u>	<u>31,055</u>	<u>8,903,111</u>
Interest													
General Obligation Bonds	117,514	125,553	99,641	94,052	88,502	367,475	275,133	191,699	113,503	33,983	5,288	1,093	1,513,436
Finance Leases	109,721	99,292	88,568	78,590	232,674	12,230	-	-	-	-	-	-	621,075
Total Interest	<u>227,235</u>	<u>224,845</u>	<u>188,209</u>	<u>172,642</u>	<u>321,176</u>	<u>379,705</u>	<u>275,133</u>	<u>191,699</u>	<u>113,503</u>	<u>33,983</u>	<u>5,288</u>	<u>1,093</u>	<u>2,134,511</u>
Total Principal & Interest	<u>\$ 957,973</u>	<u>\$ 1,252,526</u>	<u>\$ 719,903</u>	<u>\$ 716,680</u>	<u>\$ 882,826</u>	<u>\$ 3,122,605</u>	<u>\$ 993,269</u>	<u>\$ 927,093</u>	<u>\$ 824,554</u>	<u>\$ 554,395</u>	<u>\$ 53,650</u>	<u>\$ 32,148</u>	<u>\$11,037,622</u>

Riley County, Kansas

Notes to the Financial Statement December 31, 2023

7. Compensated Absences

Expenses for accumulated vacation and sick leave earned by the employees of the County are recorded when paid or taken by the employee. The County's policies regarding vacations, short-term sick leave, and personal time off are combined into an annual leave category. The annual leave policy permits employees to accumulate a maximum of 12 to 21 days. Upon termination or resignation from service with the County, employees are entitled to payment of all annual leave earned prior to termination or resignation. All regular full-time employees earn and accumulate extended sick leave at the rate of 1.85 hours for each regular pay period of service. Upon retirement, an employee may receive compensation for accumulated extended sick leave at the rates in the County's extended sick leave payout table. To qualify for extended sick leave payment, an employee must have 384 hours accumulated. The County will pay 120 hours' compensation for 384 hours accumulated up to a maximum 376 hours' compensation for 768 hours accumulated. At December 31, 2023, the County's potential liability for accumulated vacation and sick leave was approximately \$905,394 and \$361,107, respectively. This is not reflected in the financial statement.

8. 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.kpers.org 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. K.S.A. 74-4975 establishes KP&F member-employee contribution at 7.15% of covered salary. 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, KPERS 2, KPERS 3 and KP&F 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 8.43% for KPERS and 22.86% for KP&F for the fiscal year ended December 31, 2023. Contributions to the pension plan from the County were \$1,239,799 for KPERS and \$720,826 for KP&F For the Year Ended December 31, 2023.

Net Pension Liability

At December 31, 2023, the County's proportionate share of the collective net pension liability reported by KPERS was \$14,696,181 and \$7,420,003 for KP&F. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023. 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 nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements. 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.kpers.org or can be obtained as described above.

Riley County, Kansas**Notes to the Financial Statement
December 31, 2023****9. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no decreases in insurance from the prior year.

10. Landfill Closure and Post-Closure Costs

State and Federal laws and regulations require that the County place a final cover on its landfill site when closed and perform certain maintenance and monitoring functions at the landfill site for 30 years after closure. The landfill was closed December 31, 1991. Any liability for post-closure care costs associated with the landfill has not been determined. The County incurs monitoring and other costs annually related to the closed facility. The actual cost of closure and post-closure care costs may vary significantly over time due to changes in technology or changes in landfill laws and regulations. These costs will be paid by taxpayers through transfers from the General Fund as they are incurred.

11. Subsequent Events

The County has evaluated events and transactions for potential recognition or disclosure through the date of the independent auditor's report which is the date the financial statement was available for issue.

Regulatory Required Supplementary Information

Riley County, Kansas

Schedule 1

**Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
General	\$ 42,187,336	\$ -	\$ 42,187,336	\$ 38,400,375	\$ (3,786,961)
Special Purpose Funds					
Disaster *	7,112,736	-	7,112,736	1,204,424	(5,908,312)
Health Department	5,836,605	-	5,836,605	5,569,930	(266,675)
Register of Deeds Technology *	166,459	-	166,459	52,834	(113,625)
County Clerk Technology *	163,713	-	163,713	-	(163,713)
County Treasurer Technology *	24,075	-	24,075	9,900	(14,175)
War Memorial *	11,370	-	11,370	1,020	(10,350)
County Auction *	238,637	-	238,637	7,982	(230,655)
Motor Vehicle Operations *	423,184	-	423,184	377,455	(45,729)
Special Alcohol Programs	7,883	-	7,883	5,325	(2,558)
Community Corrections *	1,240,940	-	1,240,940	1,208,193	(32,747)
Capital Improvements *	7,987,210	-	7,987,210	2,172,120	(5,815,090)
Economic Development	472,636	-	472,636	123,829	(348,807)
County Building	499,630	-	499,630	393,417	(106,213)
Road and Bridge 1/2 Cent Sales Tax *	3,736,590	-	3,736,590	465,990	(3,270,600)
RCPD	5,510,779	-	5,510,779	5,362,982	(147,797)
Landfill Closure *	56,143	-	56,143	31,125	(25,018)
Fire District	1,258,295	-	1,258,295	1,204,206	(54,089)
Rural Fire Capital Outlay *	412,666	-	412,666	-	(412,666)
EMS Grants *	5,356	-	5,356	1,073	(4,283)
Bond and Interest Fund					
Bond and Interest	545,592	-	545,592	447,552	(98,040)
Capital Project Funds					
Fire Station Projects *	1,014,000	-	1,014,000	13,178	(1,000,822)
Community Development Block Grant Fund *	59,249	-	59,249		(59,249)

* Funds not required by statute to be budgeted

See the independent auditor's report on regulatory required supplementary information.
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Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

Riley County, Kansas

Schedule 1

**Summary of Expenditures – Actual and Budget
(Budgeted Funds Only)
Regulatory Basis
For the Year Ended December 31, 2023**

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustments for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
Business Funds					
Emergency 911	\$ 907,952	\$ -	\$ 907,952	\$ 421,315	\$ (486,637)
Solid Waste Disposal	3,347,458	-	3,347,458	3,003,777	(343,681)
University Park Water and Sewer District	164,165	-	164,165	106,378	(57,787)
University Park Water and Sewer Reserve *	141,624	-	141,624	1,250	(140,374)
Hunter's Island Water District	34,515	-	34,515	35,775	1,260
Hunter's Island Water Reserve *	10,123	-	10,123	-	(10,123)
Carson Sewer Benefit District	64,083	-	64,083	12,369	(51,714)
Carson Sewer Reserve *	71,533	-	71,533	-	(71,533)
Deep Creek Sewer District	15,334	-	15,334	5,944	(9,390)
Deep Creek Reserve *	26,056	-	26,056	-	(26,056)
Moehlman Bottoms Water District	18,462	-	18,462	13,963	(4,499)
Moehlman Bottoms Reserve *	7,353	-	7,353	-	(7,353)
Valleywood Operations District	42,015	-	42,015	7,288	(34,727)
Valleywood Operations Reserve *	94,740	-	94,740	-	(94,740)
Terra Heights Sewer District	47,229	-	47,229	28,357	(18,872)
Terra Heights Sewer Sinking *	85,216	-	85,216	-	(85,216)
Konza Water District	109,703	-	109,703	81,329	(28,374)
Konza Water Reserve *	164,327	-	164,327	-	(164,327)
Lakeside Heights Sewer District	2,500	-	2,500	696	(1,804)
Lakeside Heights Sewer Reserve *	5,759	-	5,759	5,000	(759)
Mertz/McGehee Drainage District	6,183	-	6,183	-	(6,183)

* Funds not required by statute to be budgeted

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 24,684,540	\$ 25,294,617	\$ (610,077)
Delinquent Tax	372,857	-	372,857
Motor Vehicle Tax	2,095,438	2,159,708	(64,270)
Recreational Vehicle Tax	19,896	20,906	(1,010)
Watercraft Tax	11,091	12,028	(937)
Commercial Vehicle Tax	86,779	80,995	5,784
16/20 M Vehicle Tax	13,472	19,746	(6,274)
Intangibles Tax	253,697	195,087	58,610
Interest on Taxes	333,009	250,000	83,009
Local Sales Tax	2,273,953	1,700,000	573,953
Interest Income	2,597,318	25,000	2,572,318
Reimbursed Expenses	524,118	-	524,118
Franchise Fees	25,180	38,000	(12,820)
Licenses, Fees, Permits	376,570	686,400	(309,830)
Diversion Fees	56,385	55,000	1,385
Special City/County Highway Fund	1,033,937	1,105,011	(71,074)
PILT - Payments in Lieu of Taxes	42,953	37,000	5,953
Grants Non-Federal	31,703	-	31,703
Vehicle Rental Excise Tax	48,426	23,275	25,151
Recording Fees	355,970	275,000	80,970
21st Judicial District Case Receipts	23,727	45,000	(21,273)
Heritage Trust	26,287	25,000	1,287
Miscellaneous Collections	99,041	-	99,041
Ambulance Fees	1,989,303	1,203,688	785,615
Transfers In	328,183	300,000	28,183
Total Receipts	37,703,833	\$ 33,551,461	\$ 4,152,372
Expenditures			
County Attorney			
Personnel Services	1,639,947	\$ 1,668,198	\$ (28,251)
Employee Benefits	536,753	650,337	(113,584)
Commodities	27,160	21,200	5,960
Contractual Services	195,987	185,664	10,323
Capital Outlay	2,062	3,900	(1,838)
County Attorney Total	2,401,909	2,529,299	(127,390)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
County Clerk			
Personnel Services	\$ 852,657	\$ 865,263	\$ (12,606)
Employee Benefits	258,851	361,779	(102,928)
Commodities	5,415	9,200	(3,785)
Contractual Services	72,703	82,250	(9,547)
Capital Outlay	541	4,500	(3,959)
County Clerk Total	<u>1,190,167</u>	<u>1,322,992</u>	<u>(132,825)</u>
County Commissioners			
Personnel Services	161,125	161,125	-
Employee Benefits	34,175	63,645	(29,470)
Commodities	1,599	1,000	599
Contractual Services	44,263	50,540	(6,277)
County Commissioners Total	<u>241,162</u>	<u>276,310</u>	<u>(35,148)</u>
Information Systems			
Personnel Services	605,851	704,238	(98,387)
Employee Benefits	211,993	278,174	(66,181)
Commodities	5,108	22,150	(17,042)
Contractual Services	517,446	551,510	(34,064)
Capital Outlay	243,390	197,000	46,390
Information Systems Total	<u>1,583,788</u>	<u>1,753,072</u>	<u>(169,284)</u>
County Counselor			
Personnel Services	556,523	541,274	15,249
Employee Benefits	155,589	213,804	(58,215)
Commodities	3,924	5,025	(1,101)
Contractual Services	44,271	41,300	2,971
Capital Outlay	-	1,600	(1,600)
County Counselor Total	<u>760,307</u>	<u>803,003</u>	<u>(42,696)</u>

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Register of Deeds			
Personnel Services	\$ 338,765	\$ 342,816	\$ (4,051)
Employee Benefits	93,497	135,412	(41,915)
Commodities	2,311	5,850	(3,539)
Contractual Services	34,653	45,875	(11,222)
Capital Outlay	13,297	7,400	5,897
Register of Deeds Total	<u>482,523</u>	<u>537,353</u>	<u>(54,830)</u>
County Treasurer			
Personnel Services	936,296	961,013	(24,717)
Employee Benefits	362,863	379,599	(16,736)
Commodities	-	2,000	(2,000)
Contractual Services	51,359	53,330	(1,971)
County Treasurer Total	<u>1,350,518</u>	<u>1,395,942</u>	<u>(45,424)</u>
District Court			
Commodities	20,183	20,500	(317)
Contractual Services	150,167	149,930	237
Capital Outlay	5,751	6,570	(819)
District Court Total	<u>176,101</u>	<u>177,000</u>	<u>(899)</u>
Emergency Management			
Personnel Services	201,655	176,700	24,955
Employee Benefits	70,830	75,817	(4,987)
Commodities	11,977	10,950	1,027
Contractual Services	37,366	42,845	(5,479)
Capital Outlay	375	5,000	(4,625)
Emergency Management Total	<u>322,203</u>	<u>311,312</u>	<u>10,891</u>
County Coroner			
Contractual Services	<u>151,169</u>	<u>117,000</u>	<u>34,169</u>
County Coroner Total	<u>151,169</u>	<u>117,000</u>	<u>34,169</u>
Juvenile Detention			
Contractual Services	<u>82,279</u>	<u>101,650</u>	<u>(19,371)</u>
Juvenile Detention Total	<u>82,279</u>	<u>101,650</u>	<u>(19,371)</u>

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Fair			
Commodities	\$ 28,586	\$ 16,200	\$ 12,386
Contractual Services	75,002	73,800	1,202
Capital Outlay	6,582	20,500	(13,918)
Fair Total	110,170	110,500	(330)
Ambulance			
Personnel Services	3,017,443	3,405,134	(387,691)
Employee Benefits	1,372,523	1,640,506	(267,983)
Commodities	126,784	111,750	15,034
Contractual Services	262,912	222,475	40,437
Capital Outlay	32,333	14,000	18,333
Ambulance Total	4,811,995	5,393,865	(581,870)
Museum			
Personnel Services	354,983	327,043	27,940
Employee Benefits	99,189	122,704	(23,515)
Commodities	2,182	4,920	(2,738)
Contractual Services	6,984	11,805	(4,821)
Capital Outlay	432	-	432
Museum Total	463,770	466,472	(2,702)
Election			
Personnel Services	274,038	415,046	(141,008)
Employee Benefits	78,473	100,848	(22,375)
Commodities	38,313	42,300	(3,987)
Contractual Services	124,612	159,700	(35,088)
Capital Outlay	27,109	14,500	12,609
Election Total	542,545	732,394	(189,849)
County Appraiser			
Personnel Services	1,119,094	1,232,935	(113,841)
Employee Benefits	401,067	482,192	(81,125)
Commodities	13,646	15,050	(1,404)
Contractual Services	204,306	147,579	56,727
Capital Outlay	5,278	700	4,578
County Appraiser Total	1,743,391	1,878,456	(135,065)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Planning and Development			
Personnel Services	\$ 425,587	\$ 467,531	\$ (41,944)
Employee Benefits	132,720	179,859	(47,139)
Commodities	29,390	31,407	(2,017)
Contractual Services	25,743	25,095	648
Capital Outlay	1,027	3,500	(2,473)
Planning and Development Total	<u>614,467</u>	<u>707,392</u>	<u>(92,925)</u>
General Services			
Personnel Services	93,195	75,000	18,195
Employee Benefits	3,131	12,883	(9,752)
Commodities	1,696	2,500	(804)
Contractual Services	1,397,907	1,292,150	105,757
Capital Outlay	682	2,179,505	(2,178,823)
Miscellaneous	-	3,050,000	(3,050,000)
General Services Total	<u>1,496,611</u>	<u>6,612,038</u>	<u>(5,115,427)</u>
Public Works			
Personnel Services	3,339,749	3,678,908	(339,159)
Employee Benefits	1,309,818	1,410,839	(101,021)
Commodities	1,776,764	1,765,250	11,514
Contractual Services	492,197	654,150	(161,953)
Capital Outlay	1,363,950	1,589,500	(225,550)
Public Works Total	<u>8,282,478</u>	<u>9,098,647</u>	<u>(816,169)</u>
Noxious Weed & HH Waste			
Personnel Services	418,778	423,417	(4,639)
Employee Benefits	129,451	167,250	(37,799)
Commodities	118,779	125,120	(6,341)
Contractual Services	97,711	118,210	(20,499)
Capital Outlay	8,758	-	8,758
Noxious Weed & HH Waste Total	<u>773,477</u>	<u>833,997</u>	<u>(60,520)</u>
Juvenile Supervision			
Contractual Services	-	1,400	(1,400)
Juvenile Supervision Total	<u>-</u>	<u>1,400</u>	<u>(1,400)</u>

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 –1

General
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Appropriations			
Council on Aging	\$ 275,000	\$ 275,000	\$ -
Mental Health	300,000	300,000	-
Big Lakes Development Center	217,260	217,260	-
Extension Council	637,500	635,600	1,900
Conservation District	55,136	55,136	-
Animal Shelter	60,000	60,000	-
Emergency Shelter	11,000	11,000	-
Riley County Genealogical Society	3,500	3,500	-
Community Corrections	59,602	-	59,602
Small Cities	145,008	160,000	(14,992)
ATA Bus	100,000	100,000	-
Appropriations Total	<u>1,864,006</u>	<u>1,817,496</u>	<u>46,510</u>
Liability Insurance	683,173	811,218	(128,045)
Emergency Response Commodities	243	-	243
Transfers Out	8,271,923	4,398,528	3,873,395
Total Expenditures	<u>38,400,375</u>	<u>\$ 42,187,336</u>	<u>\$ (3,786,961)</u>
Receipts Over (Under) Expenditures	(696,542)		
Unencumbered Cash, Beginning	19,353,136		
Prior Year Cancelled Encumbrance	<u>30,985</u>		
Unencumbered Cash, Ending	<u>\$ 18,687,579</u>		

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 2

Disaster
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Interest Income	\$ 695,017	\$ -	\$ 695,017
Miscellaneous	3	-	3
Total Receipts	<u>695,020</u>	<u>\$ -</u>	<u>\$ 695,020</u>
Expenditures			
Commodities	22,105	\$ -	\$ 22,105
Contractual Services	410,512	-	410,512
Capital Outlay	771,807	7,112,736	(6,340,929)
Total Expenditures	<u>1,204,424</u>	<u>\$ 7,112,736</u>	<u>\$ (5,908,312)</u>
Receipts Over (Under) Expenditures	(509,404)		
Unencumbered Cash, Beginning	<u>13,886,119</u>		
Unencumbered Cash, Ending	<u>\$ 13,376,715</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 3

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Grants	\$ 1,195,342	\$ 1,201,896	\$ (6,554)
Federal Grants	2,185,063	2,210,027	(24,964)
Other Grants	66,530	89,519	(22,989)
Fees - Self Pay	85,042	106,258	(21,216)
Fees - Medicaid	54,166	45,661	8,505
Fees - Other Insurance	402,891	288,854	114,037
Miscellaneous Collections	49,083	34,710	14,373
Reimbursements	21,818	-	21,818
Transfers In	1,276,635	1,269,979	6,656
Total Receipts	<u>5,336,570</u>	<u>\$ 5,246,904</u>	<u>\$ 89,666</u>
Expenditures			
General Services			
Personnel Services	426,312	\$ 425,386	\$ 926
Employee Benefits	91,858	168,028	(76,170)
Commodities	81,907	61,685	20,222
Contractual Services	318,584	332,139	(13,555)
Capital Outlay	25,467	22,777	2,690
General Services Total	<u>944,128</u>	<u>1,010,015</u>	<u>(65,887)</u>
Wildcat Region PHEP			
Personnel Services	2,857	2,607	250
Employee Benefits	1,014	1,030	(16)
Commodities	15,277	22,700	(7,423)
Contractual Services	10,521	14,384	(3,863)
Capital Outlay	2,246	2,246	-
Wildcat Region PHEP Total	<u>31,915</u>	<u>42,967</u>	<u>(11,052)</u>
Emergency Response			
Personnel Services	59,396	54,455	4,941
Employee Benefits	20,682	21,510	(828)
Contractual Services	4,517	5,791	(1,274)
Emergency Response Total	<u>84,595</u>	<u>81,756</u>	<u>2,839</u>
WIC			
Personnel Services	602,892	653,624	(50,732)
Employee Benefits	218,184	258,181	(39,997)
Commodities	16,370	20,000	(3,630)
Contractual Services	33,206	36,159	(2,953)
Capital Outlay	5,222	4,952	270
WIC Total	<u>875,874</u>	<u>972,916</u>	<u>(97,042)</u>

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 3

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
March of Dimes Grant			
Commodities	\$ 6,881	\$ 7,500	\$ (619)
Contractual	110	-	110
March of Dimes Grant Total	6,991	7,500	(509)
Child Care Licensing			
Personnel Services	247,197	224,074	23,123
Employee Benefits	87,524	88,509	(985)
Commodities	1,281	2,800	(1,519)
Contractual Services	12,403	41,966	(29,563)
Child Care Licensing Total	348,405	357,349	(8,944)
Family Planning			
Personnel Services	292,401	295,242	(2,841)
Employee Benefits	88,511	116,621	(28,110)
Commodities	53,661	58,225	(4,564)
Contractual Services	16,475	22,432	(5,957)
Family Planning Total	451,048	492,520	(41,472)
Immunization Action Plan			
Personnel Services	148,571	217,576	(69,005)
Employee Benefits	55,172	85,942	(30,770)
Capital Outlay	16,099	16,099	-
Commodities	251,466	220,550	30,916
Contractual Services	31,529	17,729	13,800
Immunization Action Plan Total	502,837	557,896	(55,059)
MCH			
Personnel Services	249,687	232,064	17,623
Employee Benefits	93,406	91,665	1,741
Commodities	10,242	15,903	(5,661)
Contractual Services	15,184	43,974	(28,790)
MCH Total	368,519	383,606	(15,087)
Healthy Families			
Personnel Services	337,698	321,202	16,496
Employee Benefits	136,829	126,874	9,955
Commodities	5,549	8,000	(2,451)
Contractual Services	39,601	70,536	(30,935)
Capital Outlay	-	-	-
Healthy Families Total	519,677	526,612	(6,935)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 3

Health Department
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Raising Riley Right			
Personnel Services	\$ 386,464	\$ 326,135	\$ 60,329
Employee Benefits	151,288	128,824	22,464
Capital Outlay	153	153	-
Commodities	20,602	41,758	(21,156)
Contractual Services	415,343	414,639	704
Raising Riley Right Total	973,850	911,509	62,341
State Formula			
Personnel Services	228,084	234,881	(6,797)
Employee Benefits	75,314	92,778	(17,464)
Commodities	5,419	8,200	(2,781)
Capital Outlay	-	2,690	(2,690)
Contractual Services	25,380	34,856	(9,476)
State Formula Total	334,197	373,405	(39,208)
Kansas Health Foundation			
Commodities	9,994	9,994	-
Kansas Health Foundation Total	9,994	9,994	-
Chronic Disease Risk Reduction			
Contractual Services	234	-	234
Chronic Disease Risk Reduction Total	234	-	234
Integrate Referral & Intake System			
Personnel Services	66,551	52,961	13,590
Employee Benefits	16,437	20,920	(4,483)
Commodities	29,182	29,182	-
Contractual Services	5,496	5,497	(1)
Capital Outlay	-	-	-
Integrate Referral & Intake System Total	117,666	108,560	9,106
Total Expenditures	5,569,930	\$ 5,836,605	\$ (266,675)
Receipts Over (Under) Expenditures	(233,360)		
Unencumbered Cash, Beginning	968,907		
Unencumbered Cash, Ending	\$ 735,547		

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 4

Register of Deeds Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 52,574	\$ 12,245	\$ 40,329
Miscellaneous	3,000	-	3,000
Interest	7,850	140	7,710
Total Receipts	<u>63,424</u>	<u>\$ 12,385</u>	<u>\$ 51,039</u>
Expenditures			
Commodities	5,256	\$ 31,438	\$ (26,182)
Contractual Services	44,922	101,048	(56,126)
Capital Outlay	2,656	33,973	(31,317)
Total Expenditures	<u>52,834</u>	<u>\$ 166,459</u>	<u>\$ (113,625)</u>
Receipts Over (Under) Expenditures	10,590		
Unencumbered Cash, Beginning	<u>157,870</u>		
Unencumbered Cash, Ending	<u>\$ 168,460</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 5

County Clerk Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 13,143	\$ 19,000	\$ (5,857)
Interest	7,391	700	6,691
Total Receipts	<u>20,534</u>	<u>\$ 19,700</u>	<u>\$ 834</u>
Expenditures			
Capital Outlay	-	\$ 163,713	\$ (163,713)
Total Expenditures	<u>-</u>	<u>\$ 163,713</u>	<u>\$ (163,713)</u>
Receipts Over (Under) Expenditures	20,534		
Unencumbered Cash, Beginning	<u>146,671</u>		
Unencumbered Cash, Ending	<u>\$ 167,205</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 6

County Treasurer Technology
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 13,144	\$ 12,500	\$ 644
Interest	4,796	300	4,496
Total Receipts	<u>17,940</u>	<u>\$ 12,800</u>	<u>\$ 5,140</u>
Expenditures			
Capital Outlay	<u>9,900</u>	<u>\$ 24,075</u>	<u>\$ (14,175)</u>
Total Expenditures	<u>9,900</u>	<u>\$ 24,075</u>	<u>\$ (14,175)</u>
Receipts Over (Under) Expenditures	8,040		
Unencumbered Cash, Beginning	<u>93,958</u>		
Unencumbered Cash, Ending	<u>\$ 101,998</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 7

War Memorial
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Donations	\$ 1,000	\$ 800	\$ 200
Total Receipts	<u>1,000</u>	<u>\$ 800</u>	<u>\$ 200</u>
Expenditures			
Capital Outlay	-	\$ 1,370	\$ -
Contractual Services	1,020	10,000	(8,980)
Total Expenditures	<u>1,020</u>	<u>\$ 11,370</u>	<u>\$ (8,980)</u>
Receipts Over (Under) Expenditures	(20)		
Unencumbered Cash, Beginning	<u>10,670</u>		
Unencumbered Cash, Ending	<u>\$ 10,650</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 8

County Auction
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 59,074	\$ -	\$ 59,074
Total Receipts	<u>59,074</u>	<u>-</u>	<u>59,074</u>
Expenditures			
Capital Outlay	-	\$ 229,054	\$ -
Contractual Services	7,982	9,583	(1,601)
Total Expenditures	<u>7,982</u>	<u>238,637</u>	<u>(1,601)</u>
Receipts Over (Under) Expenditures	51,092		
Unencumbered Cash, Beginning	<u>252,205</u>		
Unencumbered Cash, Ending	<u>\$ 303,297</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 9

Motor Vehicle Operations
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Fees	\$ 407,813	\$ 386,791	\$ 21,022
Miscellaneous Collections	91	200	(109)
Transfers In	571	-	571
Total Receipts	<u>408,475</u>	<u>\$ 386,991</u>	<u>\$ 21,484</u>
Expenditures			
Personnel Services	11,179	\$ 47,193	\$ (36,014)
Employee Benefits	1,909	2,040	(131)
Commodities	10,980	12,000	(1,020)
Contractual Services	19,724	36,251	(16,527)
Capital Outlay	27,465	25,700	1,765
Transfers Out	306,198	300,000	6,198
Total Expenditures	<u>377,455</u>	<u>\$ 423,184</u>	<u>\$ (45,729)</u>
Receipts Over (Under) Expenditures	31,020		
Unencumbered Cash, Beginning	<u>6,198</u>		
Unencumbered Cash, Ending	<u>\$ 37,218</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 10

Special Alcohol Programs
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Grant	\$ -	\$ 7,406	\$ (7,406)
Local Alcoholic Liquor Tax	16,779	-	16,779
Total Receipts	<u>16,779</u>	<u>\$ -</u>	<u>\$ 16,779</u>
Expenditures			
Contractual Services	5,325	\$ 7,883	\$ (2,558)
Total Expenditures	<u>5,325</u>	<u>\$ 7,883</u>	<u>\$ (2,558)</u>
Receipts Over (Under) Expenditures	11,454		
Unencumbered Cash, Beginning	<u>15,583</u>		
Unencumbered Cash, Ending	<u>\$ 27,037</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 11

Community Corrections
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
State Aid	\$ 1,143,131	\$ 1,064,797	\$ 78,334
Transfers In	62,868	59,352	3,516
Federal Grant	108,541	-	108,541
Reimbursed Expenses	4,173	95	4,078
Miscellaneous Collections	142,014	38,692	103,322
Total Receipts	<u>1,460,727</u>	<u>\$ 1,162,936</u>	<u>\$ 297,791</u>
Expenditures			
Personnel Services	639,148	\$ 646,821	\$ (7,673)
Employee Benefits	215,718	200,363	15,355
Commodities	44,792	45,910	(1,118)
BIC	594	-	594
Contractual Services	287,608	347,846	(60,238)
Capital Outlay	4,450	-	4,450
Transfers Out	15,883	-	15,883
Total Expenditures	<u>1,208,193</u>	<u>\$ 1,240,940</u>	<u>\$ (32,747)</u>
Receipts Over (Under) Expenditures	252,534		
Unencumbered Cash, Beginning	<u>78,004</u>		
Unencumbered Cash, Ending	<u>\$ 330,538</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 12

Capital Improvements
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 238,434	\$ 10,000	\$ 228,434
Interest Income	545,254	100,000	445,254
Transfers In	6,776,336	2,756,672	4,019,664
Total Receipts	<u>7,560,024</u>	<u>\$ 2,866,672</u>	<u>\$ 4,693,352</u>
Expenditures			
Commodities	12,686	\$ -	\$ 12,686
Contractual Services	8,166	942,962	(934,796)
Capital Outlay	1,439,337	6,858,648	(5,419,311)
Lease Principal	309,978	-	309,978
Lease Interest	116,818	-	116,818
Transfers Out	285,135	185,600	99,535
Total Expenditures	<u>2,172,120</u>	<u>\$ 7,987,210</u>	<u>\$ (5,815,090)</u>
Receipts Over (Under) Expenditures	5,387,904		
Unencumbered Cash, Beginning	<u>8,026,215</u>		
Unencumbered Cash, Ending	<u>\$ 13,414,119</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 13

Economic Development
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Reimbursement	\$ -	\$ 52,153	\$ -
Transfers In	282,275	282,275	-
Total Receipts	<u>282,275</u>	<u>\$ 334,428</u>	<u>\$ -</u>
Expenditures			
Contractual Services	71,676	\$ -	\$ 71,676
Commodities	-	108,521	-
Capital Outlay	-	311,962	-
Transfers Out	52,153	52,153	-
Total Expenditures	<u>123,829</u>	<u>\$ 472,636</u>	<u>\$ 71,676</u>
Receipts Over (Under) Expenditures	158,446		
Unencumbered Cash, Beginning	<u>181,640</u>		
Unencumbered Cash, Ending	<u>\$ 340,086</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 14

County Building
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 246,958	\$ 253,418	\$ (6,460)
Delinquent Tax	5,002	-	5,002
Motor Vehicle Tax	31,167	32,320	(1,153)
Recreational Vehicle Tax	296	313	(17)
Watercraft Tax	166	115	51
Commercial Vehicle Tax	1,296	1,203	93
16/20 M Vehicle Tax	195	296	(101)
Vehicle Rental Excise Tax	715	317	398
Miscellaneous Receipts	201	-	201
Reimbursed Expenses	100	-	100
Total Receipts	<u>286,096</u>	<u>\$ 287,982</u>	<u>\$ (1,886)</u>
Expenditures			
Commodities	9,879	\$ 16,000	\$ (6,121)
Capital Outlay	7,289	87,330	(80,041)
Contractual Services	376,249	396,300	(20,051)
Total Expenditures	<u>393,417</u>	<u>\$ 499,630</u>	<u>\$ (106,213)</u>
Receipts Over (Under) Expenditures	(107,321)		
Unencumbered Cash, Beginning	<u>211,648</u>		
Unencumbered Cash, Ending	<u>\$ 104,327</u>		

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Riley County, Kansas

Schedule 2 – 15

Road and Bridge ½ Cent Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Sales Tax	\$ 405,761	\$ 374,990	\$ 30,771
Miscellaneous	2,617	-	2,617
Total Receipts	<u>408,378</u>	<u>\$ 374,990</u>	<u>\$ 33,388</u>
Expenditures			
Commodities	4,017	\$ -	\$ 4,017
Contractual Services	48,090	-	48,090
Capital Outlay	413,883	3,736,590	(3,322,707)
Total Expenditures	<u>465,990</u>	<u>\$ 3,736,590</u>	<u>\$ (3,270,600)</u>
Receipts Over (Under) Expenditures	<u>(57,612)</u>		
Unencumbered Cash, Beginning	6,501,479		
Prior Year Cancelled Encumbrance	<u>31,811</u>		
Unencumbered Cash, Beginning	<u>6,533,290</u>		
Unencumbered Cash, Ending	<u>\$ 6,475,678</u>		

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Riley County, Kansas

Schedule 2 – 16

RCPD
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 4,761,024	\$ 4,842,262	\$ (81,238)
Delinquent Tax	68,720	-	68,720
Motor Vehicle Tax	392,051	402,097	(10,046)
Recreational Vehicle Tax	3,719	3,892	(173)
Watercraft Tax	2,093	1,450	643
Commercial Vehicle Tax	16,339	15,173	1,166
16/20 M Vehicle Tax	2,430	3,677	(1,247)
Vehicle Rental Excise Tax	8,962	3,994	4,968
Total Receipts	<u>5,255,338</u>	<u>\$ 5,272,545</u>	<u>\$ (17,207)</u>
Expenditures			
Contractual Services	5,362,982	\$ 5,510,779	\$ (147,797)
Total Expenditures	<u>5,362,982</u>	<u>\$ 5,510,779</u>	<u>\$ (147,797)</u>
Receipts Over (Under) Expenditures	(107,644)		
Unencumbered Cash, Beginning	<u>232,234</u>		
Unencumbered Cash, Ending	<u>\$ 124,590</u>		

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Riley County, Kansas

Schedule 2 – 17

Landfill Closure
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	\$ 30,000	\$ 30,000	\$ -
Total Receipts	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ -</u>
Expenditures			
Commodities	-	\$ 700	\$ (700)
Contractual Services	31,125	55,443	(24,318)
Total Expenditures	<u>31,125</u>	<u>\$ 56,143</u>	<u>\$ (25,018)</u>
Receipts Over (Under) Expenditures	(1,125)		
Unencumbered Cash, Beginning	<u>32,298</u>		
Unencumbered Cash, Ending	<u>\$ 31,173</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 18

Fire District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 1,059,150	\$ 1,086,483	\$ (27,333)
Delinquent Tax	19,831	-	19,831
Motor Vehicle Tax	126,230	125,792	438
Recreational Vehicle Tax	2,172	2,064	108
Watercraft Tax	1,452	1,082	370
Commercial Vehicle Tax	10,277	9,403	874
16/20 M Vehicle Tax	2,607	3,092	(485)
Federal Grant	15,000	-	15,000
Miscellaneous Collections	2,221	-	2,221
Total Receipts	<u>1,238,940</u>	<u>\$ 1,227,916</u>	<u>\$ 11,024</u>
Expenditures			
Personnel Services	293,434	\$ 333,812	\$ (40,378)
Employee Benefits	135,478	137,154	(1,676)
Commodities	190,099	244,750	(54,651)
Contractual Services	167,340	220,400	(53,060)
Capital Outlay	34,176	112,500	(78,324)
Principal	130,056	129,747	309
Interest	50,623	49,932	691
Transfers Out	203,000	30,000	173,000
Total Expenditures	<u>1,204,206</u>	<u>\$ 1,258,295</u>	<u>\$ (54,089)</u>
Receipts Over (Under) Expenditures	34,734		
Unencumbered Cash, Beginning	<u>52,755</u>		
Unencumbered Cash, Ending	<u>\$ 87,489</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 19

Rural Fire Capital Outlay
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous	\$ 24,668	\$ -	\$ 24,668
Transfers In	203,000	30,000	173,000
Total Receipts	<u>227,668</u>	<u>\$ 30,000</u>	<u>\$ 197,668</u>
Expenditures			
Capital Outlay	-	\$ 412,666	\$ (412,666)
Total Expenditures	<u>-</u>	<u>\$ 412,666</u>	<u>\$ (412,666)</u>
Receipts Over (Under) Expenditures	227,668		
Unencumbered Cash, Beginning	<u>424,935</u>		
Unencumbered Cash, Ending	<u>\$ 652,603</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 20

Kansas Opioid Settlement
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Miscellaneous Collections	\$ 126,335
State Grants	50,000
Total Receipts	<u>176,335</u>
Expenditures	
Transfers Out	56,656
Total Expenditures	<u>56,656</u>
Receipts Over (Under) Expenditures	119,679
Unencumbered Cash, Beginning	<u>13,690</u>
Unencumbered Cash, Ending	<u><u>\$ 133,369</u></u>

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 21

**Local Assistance and Tribal Consistency
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023**

	Actual
Receipts	
Grants	\$ 50,000
Total Receipts	<u>50,000</u>
Expenditures	
Contractual Services	-
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	50,000
Unencumbered Cash, Beginning	<u>50,000</u>
Unencumbered Cash, Ending	<u><u>\$ 100,000</u></u>

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 22

EMS Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Other Grants	\$ 2,000	\$ 3,000	\$ (1,000)
Total Receipts	<u>2,000</u>	<u>\$ 3,000</u>	<u>\$ (1,000)</u>
Expenditures			
Contractual Services	-	\$ 5,356	\$ (5,356)
Commodities	1,073	-	1,073
Total Expenditures	<u>1,073</u>	<u>\$ 5,356</u>	<u>\$ (4,283)</u>
Receipts Over (Under) Expenditures	927		
Unencumbered Cash, Beginning	<u>5,444</u>		
Unencumbered Cash, Ending	<u>\$ 6,371</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 23

R&B Project Sales Tax
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Local Sales Tax	\$ 2,160,856
Total Receipts	<u>2,160,856</u>
Expenditures	
Contractual Services	-
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	2,160,856
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 2,160,856</u></u>

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 24

**Miscellaneous Nonbudgeted
Schedule of Receipts and Expenditures (Non-Budget)
Regulatory Basis
For the Year Ended December 31, 2023**

	Unencumbered Cash, Beginning	Receipts	Expenditures	Unencumbered Cash, Ending
Special Prosecutor Trust	\$ 876	\$ -	\$ -	\$ 876
Court Technology	173,381	-	21,804	151,577
Court Services	2,475	2,500	2,850	2,125
Prosecuting Attorney Training	4,045	1,679	3,289	2,435
Museum Bequest	6,582	1	-	6,583
Returned Check	(63,473)	161,335	98,123	(261)
LEPC-HMTA	222	-	-	222
Payroll Clearing	1,273	-	-	1,273
Totals	\$ 125,381	\$ 165,515	\$ 126,066	\$ 164,830

Receipts

Court Services	\$ 2,251
Transfers In	250
Miscellaneous Collections	1,679
Returned Checks Collected	161,335
Total Receipts	\$ 165,515

Expenditures

Contractual	\$ 27,313
Less: Returned Checks	98,123
Capital Outlay	630
Total Expenditures	\$ 126,066

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 25

Bond and Interest
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Delinquent Tax	\$ 425	\$ -	\$ 425
Motor Vehicle Tax	294	-	294
Watercraft Tax	-	8	(8)
Commercial Vehicle Tax	4	57	(53)
Recreational Vehicle Tax	3	-	3
16/20 M Vehicle Tax	9	-	9
Vehicle Rental Excise Tax	14	16	(2)
Bond Proceeds	-	-	-
Temporary Note Proceeds	-	-	-
Special Assessments	147,205	183,112	(35,907)
Transfers In	337,288	242,305	94,983
Total Receipts	<u>485,242</u>	<u>\$ 425,498</u>	<u>\$ 59,744</u>
Expenditures			
Principal	275,456	\$ 310,221	\$ (34,765)
Interest	72,561	72,825	(264)
Contractual Services	-	-	-
Capital Outlay	-	-	-
Transfers Out	99,535	-	99,535
Cash Basis Requirement	-	162,546	(162,546)
Total Expenditures	<u>447,552</u>	<u>\$ 545,592</u>	<u>\$ (98,040)</u>
Receipts Over (Under) Expenditures	37,690		
Unencumbered Cash, Beginning	<u>211,315</u>		
Unencumbered Cash, Ending	<u>\$ 249,005</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 26

Fire Station Projects
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Bond Proceeds	\$ -	\$ 500,000	\$ (500,000)
Total Receipts	<u>-</u>	<u>\$ 500,000</u>	<u>\$ (500,000)</u>
Expenditures			
Contractual Services	1,545	\$ 500,000	\$ (498,455)
Commodities	780	14,000	(13,220)
Capital Outlay	10,853	-	10,853
Transfer Out	-	500,000	(500,000)
Total Expenditures	<u>13,178</u>	<u>\$ 1,014,000</u>	<u>\$ (1,000,822)</u>
Receipts Over (Under) Expenditures	(13,178)		
Unencumbered Cash, Beginning	<u>13,850</u>		
Unencumbered Cash, Ending	<u>\$ 672</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 27

Community Development Block Grant
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Grants	\$ -	\$ 59,249	\$ (59,249)
Total Receipts	<u>-</u>	<u>59,249</u>	<u>(59,249)</u>
Expenditures			
Contractual Services	-	\$ 59,249	\$ (59,249)
Total Expenditures	<u>-</u>	<u>59,249</u>	<u>(59,249)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ -</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 28

Keats Sewer Capital Project
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Temp Notes	\$ -
Total Receipts	<u>-</u>
Expenditures	
Contractual Services	-
Capital Outlay	-
Total Expenditures	<u>-</u>
Receipts Over (Under) Expenditures	-
Unencumbered Cash, Beginning	<u>416</u>
Unencumbered Cash, Ending	<u>\$ 416</u>

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 29

University Park Lagoon
Schedule of Receipts and Expenditures – Actual
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Temp Notes Proceeds	\$ 275,000
Total Receipts	<u>275,000</u>
Expenditures	
Contractual Services	<u>77,993</u>
Total Expenditures	<u>77,993</u>
Receipts Over (Under) Expenditures	197,007
Unencumbered Cash, Beginning	(134,400)
Prior year cancelled encumbrance	<u>134,400</u>
Unencumbered Cash, Ending	<u><u>\$ 197,007</u></u>

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 30

Emergency 911
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 366,845	\$ 300,000	\$ 66,845
Reimbursement Expenses	18,000	-	18,000
Interest	34,542	1,000	33,542
Total Receipts	<u>419,387</u>	<u>\$ 301,000</u>	<u>\$ 118,387</u>
Expenditures			
Commodities	26,776	\$ -	\$ 26,776
Contractual Services	392,349	907,952	(515,603)
Capital Outlay	2,190	-	2,190
Total Expenditures	<u>421,315</u>	<u>\$ 907,952</u>	<u>\$ (486,637)</u>
Receipts Over (Under) Expenditures	(1,928)		
Unencumbered Cash, Beginning	<u>724,617</u>		
Unencumbered Cash, Ending	<u>\$ 722,689</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 31

Solid Waste Disposal
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 2,923,218	\$ 2,900,000	\$ 23,218
Reimbursed Expenditures	3,528	-	3,528
Miscellaneous Reimbursement	41,699	5,000	36,699
Total Receipts	<u>2,968,445</u>	<u>\$ 2,905,000</u>	<u>\$ 63,445</u>
Expenditures			
Personnel Services	180,124	\$ 213,204	\$ (33,080)
Employee Benefits	86,716	101,688	(14,972)
Commodities	41,235	59,900	(18,665)
Contractual Services	2,695,332	2,811,475	(116,143)
Capital Outlay	370	161,191	(160,821)
Total Expenditures	<u>3,003,777</u>	<u>\$ 3,347,458</u>	<u>\$ (343,681)</u>
Receipts Over (Under) Expenditures	(35,332)		
Unencumbered Cash, Beginning	<u>442,458</u>		
Unencumbered Cash, Ending	<u>\$ 407,126</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 32

University Park Water and Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 10,293	\$ 10,416	\$ (123)
Delinquent Tax	715	-	715
Charges for Services	112,045	58,494	53,551
Deposits	900	750	150
Total Receipts	<u>123,953</u>	<u>\$ 69,660</u>	<u>\$ 54,293</u>
Expenditures			
Commodities	45,276	\$ 41,200	\$ 4,076
Contractual Services	61,102	80,200	(19,098)
Capital Outlay	-	7,500	(7,500)
Transfers Out	-	35,265	(35,265)
Total Expenditures	<u>106,378</u>	<u>\$ 164,165</u>	<u>\$ (57,787)</u>
Receipts Over (Under) Expenditures	17,575		
Unencumbered Cash, Beginning	<u>61,818</u>		
Unencumbered Cash, Ending	<u>\$ 79,393</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 33

University Park Water and Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 12,396	\$ 11,500	\$ 896
Transfers In	-	35,265	(35,265)
Total Receipts	<u>12,396</u>	<u>\$ 46,765</u>	<u>\$ (34,369)</u>
Expenditures			
Commodities	-	\$ 40,000	\$ (40,000)
Contractual Services	1,250	70,000	(68,750)
Capital Outlay	-	31,624	(31,624)
Total Expenditures	<u>1,250</u>	<u>\$ 141,624</u>	<u>\$ (140,374)</u>
Receipts Over (Under) Expenditures	11,146		
Unencumbered Cash, Beginning	97,526		
Prior Year Cancelled Encumbrance	<u>23,207</u>		
Unencumbered Cash, Ending	<u>\$ 131,879</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 34

Hunter's Island Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 35,737	\$ 30,650	\$ 5,087
Deposits	150	230	(80)
Transfers in	-	-	-
Total Receipts	<u>35,887</u>	<u>\$ 30,880</u>	<u>\$ 5,007</u>
Expenditures			
Commodities	23,364	\$ 22,800	\$ 564
Contractual Services	12,411	11,715	696
Total Expenditures	<u>35,775</u>	<u>\$ 34,515</u>	<u>\$ 1,260</u>
Receipts Over (Under) Expenditures	112		
Unencumbered Cash, Beginning	<u>3,636</u>		
Unencumbered Cash, Ending	<u>\$ 3,748</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

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Riley County, Kansas

Schedule 2 – 35

Hunter's Island Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 1,440	\$ 1,128	\$ 312
Total Receipts	<u>1,440</u>	<u>\$ 1,128</u>	<u>\$ 312</u>
Expenditures			
Capital Outlay	-	\$ 7,123	\$ (7,123)
Commodities	-	1,000	(1,000)
Contractual	-	2,000	(2,000)
Total Expenditures	<u>-</u>	<u>10,123</u>	<u>\$ (10,123)</u>
Receipts Over (Under) Expenditures	1,440		
Unencumbered Cash, Beginning	<u>9,833</u>		
Unencumbered Cash, Ending	<u>\$ 11,273</u>		

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Riley County, Kansas

Schedule 2 – 36

Carson Sewer Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 3,790	\$ 3,933	\$ (143)
Delinquent Tax	44	-	44
Charges for Services	34,825	36,001	(1,176)
Total Receipts	<u>38,659</u>	<u>\$ 39,934</u>	<u>\$ (1,275)</u>
Expenditures			
Commodities	-	\$ -	\$ -
Contractual Services	12,369	31,020	(18,651)
Transfers Out	-	33,063	(33,063)
Total Expenditures	<u>12,369</u>	<u>\$ 64,083</u>	<u>\$ (51,714)</u>
Receipts Over (Under) Expenditures	26,290		
Unencumbered Cash, Beginning	<u>59,633</u>		
Unencumbered Cash, Ending	<u>\$ 85,923</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 37

Carson Sewer Benefit Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 4,340	\$ 4,368	\$ (28)
Ad Valorem Tax	-	-	-
Transfers In	-	33,063	(33,063)
Total Receipts	<u>4,340</u>	<u>\$ 37,431</u>	<u>\$ (33,091)</u>
Expenditures			
Commodities	-	\$ 20,000	\$ (20,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	31,533	(31,533)
Total Expenditures	<u>-</u>	<u>\$ 71,533</u>	<u>\$ (71,533)</u>
Receipts Over (Under) Expenditures	4,340		
Unencumbered Cash, Beginning	<u>41,459</u>		
Unencumbered Cash, Ending	<u>\$ 45,799</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 38

Deep Creek Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 7,499	\$ 6,100	\$ 1,399
Water/Sewer Deposits	-	150	(150)
Total Receipts	<u>7,499</u>	<u>\$ 6,250</u>	<u>\$ 1,249</u>
Expenditures			
Commodities	-	\$ 550	\$ (550)
Contractual Services	5,944	7,950	(2,006)
Transfers Out	-	6,834	(6,834)
Total Expenditures	<u>5,944</u>	<u>\$ 15,334</u>	<u>\$ (9,390)</u>
Receipts Over (Under) Expenditures	1,555		
Unencumbered Cash, Beginning	<u>5,074</u>		
Unencumbered Cash, Ending	<u>\$ 6,629</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 39

Deep Creek Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 3,878	\$ -	\$ 3,878
Transfers In	-	6,834	(6,834)
Total Receipts	<u>3,878</u>	<u>\$ 6,834</u>	<u>\$ (2,956)</u>
Expenditures			
Commodities	-	\$ 5,000	\$ (5,000)
Contractual Services	-	15,000	(15,000)
Capital Outlay	-	6,056	(6,056)
Total Expenditures	<u>-</u>	<u>\$ 26,056</u>	<u>\$ (26,056)</u>
Receipts Over (Under) Expenditures	3,878		
Unencumbered Cash, Beginning	<u>29,151</u>		
Unencumbered Cash, Ending	<u>\$ 33,029</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 40

Moehlman Bottoms Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 17,116	\$ 16,500	\$ 616
Total Receipts	<u>17,116</u>	<u>\$ 16,500</u>	<u>\$ 616</u>
Expenditures			
Commodities	10,497	\$ 7,500	\$ 2,997
Contractual Services	3,466	8,450	(4,984)
Transfers Out	-	2,512	(2,512)
Total Expenditures	<u>13,963</u>	<u>\$ 18,462</u>	<u>\$ (4,499)</u>
Receipts Over (Under) Expenditures	3,153		
Unencumbered Cash, Beginning	<u>8,761</u>		
Unencumbered Cash, Ending	<u>\$ 11,914</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 41

Moehlman Bottoms Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 792	\$ 792	\$ -
Transfers In	-	2,512	(2,512)
Total Receipts	<u>792</u>	<u>\$ 3,304</u>	<u>\$ (2,512)</u>
Expenditures			
Commodities	-	\$ 1,000	\$ (1,000)
Contractual Services	-	2,000	(2,000)
Capital Outlay	-	4,353	(4,353)
Total Expenditures	<u>-</u>	<u>\$ 7,353</u>	<u>\$ (7,353)</u>
Receipts Over (Under) Expenditures	792		
Unencumbered Cash, Beginning	<u>8,049</u>		
Unencumbered Cash, Ending	<u>\$ 8,841</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 42

Valleywood Operations District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 22,463	\$ 22,715	\$ (252)
Delinquent Tax	130	-	130
Miscellaneous Collections	240	240	-
Total Receipts	<u>22,833</u>	<u>\$ 22,955</u>	<u>\$ (122)</u>
Expenditures			
Commodities	-	\$ 400	\$ (400)
Contractual Services	7,288	6,250	1,038
Capital Outlay	-	1,000	(1,000)
Transfers Out	-	34,365	(34,365)
Total Expenditures	<u>7,288</u>	<u>\$ 42,015</u>	<u>\$ (34,727)</u>
Receipts Over (Under) Expenditures	15,545		
Unencumbered Cash, Beginning	<u>46,640</u>		
Unencumbered Cash, Ending	<u>\$ 62,185</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 43

Valleywood Operations Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	\$ -	\$ 34,364	\$ (34,364)
Miscellaneous	1,875	-	1,875
Total Receipts	<u>1,875</u>	<u>\$ 34,364</u>	<u>\$ (32,489)</u>
Expenditures			
Commodities	-	\$ 20,000	\$ (20,000)
Contractual Services	-	30,000	(30,000)
Capital Outlay	-	44,740	(44,740)
Total Expenditures	<u>-</u>	<u>\$ 94,740</u>	<u>\$ (94,740)</u>
Receipts Over (Under) Expenditures	1,875		
Unencumbered Cash, Beginning	<u>127,632</u>		
Unencumbered Cash, Ending	<u>\$ 129,507</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 44

Terra Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Ad Valorem Tax	\$ 5,058	\$ -	\$ 5,058
Charges for Services	18,802	19,000	(198)
Special Assessment	1,343	-	1,343
Deposits	75	150	(75)
Total Receipts	<u>25,278</u>	<u>\$ 19,150</u>	<u>\$ 6,128</u>
Expenditures			
Commodities	-	\$ 2,100	\$ (2,100)
Contractual Services	28,357	17,695	10,662
Transfers Out	-	27,434	(27,434)
Total Expenditures	<u>28,357</u>	<u>\$ 47,229</u>	<u>\$ (18,872)</u>
Receipts Over (Under) Expenditures	(3,079)		
Unencumbered Cash, Beginning	<u>30,995</u>		
Unencumbered Cash, Ending	<u>\$ 27,916</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 45

Terra Heights Sewer Sinking
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 12,625	\$ 12,600	\$ 25
Transfers In	-	27,434	(27,434)
Total Receipts	<u>12,625</u>	<u>\$ 40,034</u>	<u>\$ (27,409)</u>
Expenditures			
Commodities	-	\$ 15,000	\$ (15,000)
Contractual Services	-	20,000	(20,000)
Capital Outlay	-	50,216	(50,216)
Total Expenditures	<u>-</u>	<u>\$ 85,216</u>	<u>\$ (85,216)</u>
Receipts Over (Under) Expenditures	12,625		
Unencumbered Cash, Beginning	<u>89,431</u>		
Unencumbered Cash, Ending	<u>\$ 102,056</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 46

Konza Water District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Charges for Services	\$ 90,868	\$ 88,000	\$ 2,868
Water/Sewer Deposits	300	1,200	(900)
Total Receipts	<u>91,168</u>	<u>\$ 89,200</u>	<u>\$ 1,968</u>
Expenditures			
Commodities	47,837	\$ 41,450	\$ 6,387
Contractual Services	33,492	51,300	(17,808)
Transfers Out	-	16,953	(16,953)
Total Expenditures	<u>81,329</u>	<u>\$ 109,703</u>	<u>\$ (28,374)</u>
Receipts Over (Under) Expenditures	9,839		
Unencumbered Cash, Beginning	<u>23,528</u>		
Unencumbered Cash, Ending	<u>\$ 33,367</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 47

Konza Water Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Transfers In	\$ -	\$ 16,953	\$ (16,953)
Total Receipts	<u>-</u>	<u>\$ 16,953</u>	<u>\$ (16,953)</u>
Expenditures			
Commodities	-	\$ 40,000	\$ (40,000)
Contractual Services	-	50,000	(50,000)
Capital Outlay	-	74,327	(74,327)
Total Expenditures	<u>-</u>	<u>\$ 164,327</u>	<u>\$ (164,327)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>234,795</u>		
Unencumbered Cash, Ending	<u>\$ 234,795</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 48

Lakeside Heights Sewer District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 663	\$ 1,250	\$ (587)
Sewer Deposits	-	75	(75)
Total Receipts	<u>663</u>	<u>\$ 1,325</u>	<u>\$ (662)</u>
Expenditures			
Commodities	-	\$ 770	\$ (770)
Contractual Services	696	1,730	(1,034)
Transfers Out	-	-	-
Total Expenditures	<u>696</u>	<u>\$ 2,500</u>	<u>\$ (1,804)</u>
Receipts Over (Under) Expenditures	(33)		
Unencumbered Cash, Beginning	<u>1,908</u>		
Unencumbered Cash, Ending	<u>\$ 1,875</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 49

Lakeside Heights Sewer Reserve
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ 675	\$ 720	\$ (45)
Reimbursement Expenses	-	-	-
Transfers In	-	720	(720)
Total Receipts	<u>675</u>	<u>\$ 1,440</u>	<u>\$ (765)</u>
Expenditures			
Commodities	-	\$ 1,000	(1,000)
Contractual Services	5,000	2,000	3,000
Capital Outlay	-	2,759	(2,759)
Total Expenditures	<u>5,000</u>	<u>\$ 5,759</u>	<u>\$ (759)</u>
Receipts Over (Under) Expenditures	(4,325)		
Unencumbered Cash, Beginning	<u>9,319</u>		
Unencumbered Cash, Ending	<u>\$ 4,994</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 50

Mertz/McGehee Drainage District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual	Budget	Variance Over (Under)
Receipts			
Miscellaneous Collections	\$ -	\$ -	\$ -
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Contractual Services	-	\$ 6,183	\$ (6,183)
Total Expenditures	<u>-</u>	<u>\$ 6,183</u>	<u>\$ (6,183)</u>
Receipts Over (Under) Expenditures	-		
Unencumbered Cash, Beginning	<u>6,183</u>		
Unencumbered Cash, Ending	<u>\$ 6,183</u>		

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 2 – 51

High Plains Ranch Benefit District
Schedule of Receipts and Expenditures – Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2023

	Actual
Receipts	
Bond Proceeds	\$ 92,500
Temp Note Proceeds	161,000
Special Assessments	74,222
Total Receipts	<u>327,722</u>
Expenditures	
Contractual	22,144
Capital Outlay	138,608
Principal	161,000
Interest	4,001
Total Expenditures	<u>325,753</u>
Receipts Over (Under) Expenditures	1,969
Unencumbered Cash, Beginning	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 1,969</u>

Attachment: Riley County - Final Report (15344 : 2023 Audit Presentation)

See the independent auditor's report on regulatory required supplementary information.

Riley County, Kansas

Schedule 3

Summary of Receipts and Disbursements – Agency Funds
Regulatory Basis
For the Year Ended December 31, 2023

Funds	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Ad Valorem Property Tax	\$ 61,106,592	\$ 111,708,448	\$ 107,913,273	\$ 64,901,767
Special Assessments Subdivisions	3,782,592	6,529,880	6,664,646	3,647,826
Special Assessments County	74,922	111,996	124,728	62,190
Motor Vehicle Tax	1,501,006	7,937,500	7,969,908	1,468,598
Real Estate Redemption	438,342	1,443,314	1,426,426	455,230
Tax Sale	33,136	73,165	6,352	99,949
Special Delinquent Ad Valorem	4,164	110,645	108,322	6,487
City County Highway Tax	-	1,309,952	1,309,952	-
Vehicle Rental Excise Tax	81,327	171,008	187,749	64,586
Commercial Vehicle Tax	15,230	2,954,756	2,964,941	5,045
Recreational Vehicle Tax	14,860	72,713	74,124	13,449
Watercraft Tax	31,430	53,272	44,035	40,667
16/20 Truck Tax	29,439	44,873	40,824	33,488
Advance Tax	-	149	149	-
Total Distributable Funds	67,113,040	132,521,671	128,835,429	70,799,282
State Funds:				
Educational Building	-	798,422	798,422	-
Institutional Building	-	399,211	399,211	-
Vehicle Registrations	-	2,470,233	2,470,233	-
Game Licenses	-	5,866	5,818	48
Total State Funds	-	3,673,732	3,673,684	48
Subdivision Funds:				
School Districts	26	44,772,215	44,772,211	30
Townships	-	1,270,881	1,270,881	-
Cities	-	35,945,100	35,963,290	(18,190)
Cemeteries	263	96,343	96,488	118
NCK Library System	-	201,089	201,089	-
Mill Creek Watershed	-	64	64	-
Total Subdivision Funds	289	82,285,692	82,304,023	(18,042)
Other Funds:				
Riley County Police Department	3,236,983	25,840,750	25,818,748	3,258,985
Motor Vehicle Holding	88,401	17,248	9,646	96,003
Long & Short Accounts	32,753	1,894	-	34,647
Tax Holding	155,761	1,371,122	1,344,999	181,884
Treasurer Change Checks	(709)	153,120	152,411	-
Unclaimed Fees	6,941	-	-	6,941
Drivers License	736	82,087	82,342	481
Sales and Compensating Tax	250,208	3,696,599	3,701,453	245,354
University Park Improvement District	7,424	11,044	14,529	3,939
Flex Spending Account	27,252	85,772	81,144	31,880
Law Library	131,830	35,159	20,657	146,332
District Court	13,485	121,951	120,836	14,600
Riley County Attorney's Trust	14,424	161,262	152,102	23,584
Total Other Funds	3,965,489	31,578,008	31,498,867	4,044,630
Total	\$ 71,078,818	\$ 250,059,103	\$ 246,312,003	\$ 74,825,918

See the independent auditor's report on regulatory required supplementary information.

Single Audit Section

Riley County, Kansas

Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2023

Federal Grantor/Pass-Through Grantor/ Program Title	Federal Assistance Listing Number	Expenditures
Department of Agriculture		
Passed Through Kansas Department of Health and Environment		
WIC Special Supplements Nutrition Program for Women, Infants and Children	10.557	\$ 964,954
Department of Homeland Security		
Passed Through Kansas Department of Emergency Management		
Public Health Emergency Preparedness	97.042	80,781
Department of Health and Human Services		
Passed Through Kansas Department of Education		
Every Student Succeeds Act/Preschool Development Grants	93.434	55,896
Passed Through Kansas Department of Health and Environment		
Public Health Emergency Preparedness	93.069	81,431
Family Planning Services	93.217	149,292
Immunization Cooperative Agreements	93.268	91,983
Child Care and Development Block Grant	93.575	214,687
Medical Assistance Program	93.778	230,000
Maternal and Child Health Services Block Grant to the States	93.994	187,904
Epidemiology and Laboratory Capacity (ELC)	93.323	216,554
Preventive Health and Health Services Block Grant	93.991	2,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	6,856
Total Department of Health and Human Services		<u>1,236,603</u>
Department of Interior		
Office of the Secretary		
Payments In Lieu of Taxes (PILT)	15.226	42,953
Department of the Treasury		
Passed through State of Kansas		
American Recovery Plan Act Fund COVID-19	21.027	1,204,423
Total		<u>\$ 3,529,714</u>

See independent auditor's report on the financial statement and notes to the schedule of expenditures of federal awards.

Riley County, Kansas**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023****1. General**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal financial assistance programs of Riley County, Kansas (the County). The reporting County is defined in Note 1(a) of the County basic financial statement. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

2. Basis of Presentation

The accompanying Schedule is presented using the regulatory basis of accounting, which is described in Note 1(c) of the County's basic financial statement. 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 assets, or cash flows of the County.

The County did not elect to use the 10% de minimis cost rate.

Riley County, Kansas

Schedule of Findings and Questioned Costs December 31, 2023

Section I – Summary of Independent Auditor’s Results

Financial Statement

Type of auditor’s report issued:	Unmodified (Regulatory Basis) Adverse (GAAP)
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to financial statement noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified?	None Reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)?	No
Identification of Major Federal Programs:	
Federal Assistance	
<u>Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	WIC Special Supplemental Nutrition Program for Women, Infants and Children
21.027	American Recovery Plan Act Fund COVID-19
Dollar threshold used to distinguish between type A and type B programs:	\$ 750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

2023-001 (Significant Deficiency):

Criteria: Bonus payments to employees should be recorded thru the payroll process to ensure the proper withholding are made.

Condition: The health department did not follow the proper payroll approval process.

Context: During the audit it was noted that the health department purchased gift cards for employees as a bonus and did not correctly withhold payroll taxes or employee benefits.

Riley County, Kansas

Schedule of Findings and Questioned Costs December 31, 2023

Cause: The health department did not follow the proper payroll process .

Questioned Costs: none

Effect: Failure to withhold required amounts and periodically remit them to the government can subject both the County and the employees to penalties.

Repeat Finding: No

Recommendation: Management should determine the scope of written policies and procedures to comply with the Uniform Guidance.

Views of Responsible Officials (unaudited):

Section III – Finding and Questioned Costs – Major Federal Award Programs

None



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

To the Board of Commissioners
Riley 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, the financial statement, Summary Statement of Receipts, Expenditures, and Unencumbered Cash of Riley County, Kansas (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statement, which collectively comprise the County's basic financial statement, and have issued our report thereon dated December 30, 2024.

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 statements 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings, questioned costs, and recommendations as item 2023-001 to be a significant deficiency.

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.

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 determination of financial statement amounts. 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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 30, 2024



JAMES GORDON & ASSOCIATES CPA, P.A.

1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

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

To the Board of Commissioners
Riley County, Kansas

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Riley County, Kansas's (the County) compliance with the types of compliance requirements described 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, 2023. 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 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, 2023.

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; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; 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 generally accepted auditing standards, *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 generally accepted auditing standards, *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.

James Gordon of Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 30, 2024



1960 KIMBALL AVE. SUITE 400
P.O. BOX 728
MANHATTAN, KS 66505
785.537.0190 | FAX 785.537.0158

Board of Commissioners
Riley County, Kansas

We have audited the regulatory basis financial statement of receipts, expenditures, and unencumbered cash balances of Riley County, Kansas (the County) for the year ended December 31, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated October 16, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Attached is the listing of material adjustments made during the audit.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 30, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on Summary of Expenditures – Actual Budget, Schedule of Receipts and Expenditures – Actual and Budget, and the Summary of Receipts and Disbursements – Agency Funds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the Kansas Municipal Audit and Accounting Guide, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Commissioners and management of the County and is not intended to be, and should not be, use by anyone other than the specified parties.

Very truly yours,

James Gordon & Associates CPA, P.A.

James Gordon & Associates CPA, P.A.
Manhattan, Kansas
December 30, 2024





EXTENSION
Staff Update

Daniel Skucius
County Extension Director
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-537-6350

STAFF REPORT

FROM: Daniel Skucius, Extension Director

MEETING: January 16, 2025

SUBJECT: Extension staff update

PRESENTER: John Jobe, 4-H Agent and Daniel Skucius, Extension Director

John Jobe will be giving an update regarding Citizenship Washington Focus (CWF) 2025. This program is a life changing trip for 4-H youth to experience a top-tier leadership and citizenship conference in Washington D.C. this coming summer.

Daniel Skucius began as the Riley County Extension Director on January 6, 2025. Daniel will provide an introduction of himself and answer any questions the commissioners may have.

Enclosures:



**COUNTY CLERK &
ELECTIONS**
Work Session

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Brittany Phillips, Budget & Finance Officer

MEETING: January 16, 2025

SUBJECT: CIP Work Session 2025

PRESENTER: Brittany Phillips, Budget & Finance Officer

BACKGROUND

This is the first CIP work session for 2025 which will include the CIP cash position updated with estimated project costs as of December 31. The 2025 Non-Funded CIP Project List (attached) and Funding Authorization Forms (attached) for consideration in activating additional CIP projects.

The estimated 2025 CIP cash position is as follows:

2024 Beginning Cash Balance	\$13,413,482
PLUS	
Interest	1,293,438
Reimbursement	26,519
General Fund Transfers	14,442,446
Total Resources Available	29,175,885
LESS	
Project Expenditures – Actual	3,001,136
Project Expenditures - Estimated	3,835,359
Debt and Lease Payments	608,896
Reserves *See Below	\$4,863,102
Estimated 2024 Cash Available	\$ 16,867,392

Reserved Funds:	
CIP Reserve	500,000.00
Fair Reserve	79,936.21
FFE Reserve	1,172,274.17
CARES Funds	1,890,132.96
Other Projects	1,034,446.00

TBD	
Total Reserve	4,863,101.70

The transfer into CIP from the General fund has been made. The transfer from CIP to Bond and Interest for Facilities & Bridge Project bonds of \$182,100 has been made. The payment for the radio infrastructure project of \$426,795.89 has been made.

DISCUSSION

The Department Heads reviewed and updated their 2025 CIP requests. I have attached copies of their 2024 Funding Authorization Form requests. The breakdown by department is as follows:

Department	Total	# Of Projects
Parks (PW)	\$ 246,000	4
Museum	\$50,000	1
Health Department	\$ 250,000	1
Public Works	\$ 603,000	5
TOTAL	\$ 1,149,000	

FISCAL IMPACT

The Remaining Budget Authority for 2024 as of October 31, 2024, after subtracting remaining project balances, is \$11,713,481.

RECOMMENDATION(S)

Recommend consideration of the above projects based on priority by department.

POSSIBLE MOTION(S)

Move to approve

Move to deny

Move to modify

Move to table

No action required.

The Board agreed by consensus to

Enclosures:

- NON-Funded CIP Project List 2025 (PDF)
- Facilities Activation Form (PDF)
- Operation Activation Forms (PDF)
- Parks Activation Forms (PDF)
- HD EMR (PDF)

Riley County Capital Improvement Program

Annualized Non-funded Projects

Large Projects:

BOCC	Business Park Land-Riley County	??
PK	CICO Playground Improvement to Masterplan	\$ 1,000,000
LEC	RCPD Expansion of Admin Building	\$ 4,000,000
EX	Pottorf Hall Replacement	\$ 850,000

2025 Non-fund CIP Projects

Dept.	Project Category	Project	2025 EST.	Department Ranking	Department S totals
NW	EQUIP	Roadside Mower Tractor	\$ 100,000	1	\$ 100,0
HD	FACILITY	Parking Lot	\$ 150,000	1	
HD	TECH	Health EMR Replacement	\$ 250,000	2	\$ 400,0
CH	FACILITY	2nd Floor Courtroom & Clerks Office Paint and Carpet	\$ 100,000	2	
COB	FACILITY	Modernize Elevators	\$ 220,000	3	\$ 320,0
LEC	FACILITY	Fuel Dispenser	\$ 20,000	1	
LEC	FACILITY	Water Valve (F & G Pods)	\$ 10,000	2	
LEC	FACILITY	Employee Bathroom Remodel	\$ 25,000	3	\$ 55,0
EMS	EQUIP	SUV	\$ 45,000	1	\$ 45,0
PK	EQUIP	Ventrac Add-on Equipment	\$ 18,000	1	
PK	EQUIP	Turf Cart w/ Brush guard	\$ 18,000	2	
PK	FACILITY	Storage Bldg for Fairmont Park	\$ 135,000	3	
PK	FACILITY	Playground Equipment to CICO Park	\$ 75,000	4	\$ 246,0
PW	EQUIP	Hydraulic Trailer 32' Gooseneck	\$ 55,000	1	
PW	EQUIP	Tandem Axle Truck w/ Plow & Spreader	\$ 280,000	2	
PW	EQUIP	3/4T 4X4 Ext, Cab Pickup	\$ 78,000	3	
PW	EQUIP	550 Diesel Truck w/Plow & Spreader	\$ 130,000	4	
PW	EQUIP	Van 7? Passenger	\$ 60,000	5	\$ 603,0
CK/TR	TECH	Tax/Accounting Software	\$ 600,000	1	\$ 600,0
2025 Totals			\$ 2,369,000		\$ 2,369,0

2026 Non-fund CIP Projects

Dept.	Project Category	Project	2026 EST.	Department Ranking	Department S totals
PW	EQUIP	Tandem Axle Truck w/ Plow & Spreader	\$ 300,000	1	
PW	EQUIP	Skid Steer Loader (3)	\$ 280,000	2	
PW	EQUIP	Sign Truck - Chasis Only	\$ 80,000	3	
PW	EQUIP	Motor Grader	\$ 385,000	4	
PW	EQUIP	Lazy Line Stripper	\$ 25,000	5	
PW	EQUIP	Oil Distributer	\$ 320,000	6	\$ 1,390,0
PK	EQUIP	Skid Steer Loader	\$ 90,000	1	
PK	INFRA	Asphalt Keats Parking	\$ 100,000	2	
PK	EQUIP	Large Area Mower	\$ 85,000	3	
PK	EQUIP	3/4 Ton P/U w/Plow & Spreader	\$ 80,000	4	\$ 355,0
FCRC	FACILITY	Modernize Elevators	\$ 450,000	1	\$ 450,0
NW	EQUIP	3/4T 4X4 Ext, Cab Pickup	\$ 70,000	1	
NW	EQUIP	HHW Trailer	\$ 30,000	2	\$ 100,0
2026 Totals			\$ 2,295,000		\$ 2,295,0

2027 Non-fund CIP Projects

Dept.	Project Category	Project	2027 EST.	Department Ranking	Department S totals
NW	EQUIP	Mower/Loader Tractor	\$ 70,000	1	\$ 70,0

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works-Facilities Date: 01/16/2025

Category(circle): **FACILITIES** INFRASTRUCTURE EQUIPMENT TECHNOLOGY

Project Name: Museum - Roof Top HVAC w/ Humidifier Total Cost \$: \$ 50,000.00

Brief Description:
Replace an old, 25 year old, Roof Top Unit (RTU) with humidifier for the Museum.

Project Justification:
This unit is old and past its expected life. It is not as efficient as it should be and we want to get it replaced before it goes out. This unit serves the artifact storage area and will include a humidifier.

Operating Cost Implications:
New unit will better control temperature and humidity in an area used for preserving artifacts. A new system will be easier to maintain and be more efficient.

Department Head Name (PRINT): John Ellermann Department Head (SIGNATURE): *John Ellermann*

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐ Will this project be used exclusively by your department?

☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐ Will the project require the implementation of new technologies/costs? If so, what & costs? _____

☐ Is the project duplicated in other CIP requests? _____

☐ Is the project compatible with the technology development plans of Riley County? _____

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐

This project is funded for start-up as cash is available.

☐

This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

☐

This project is funded for start-up as budget authority is available.

☐

This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐

This project is funded.

☐

This project is not funded.

Chairman
Board of County Commissioners Date

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: Hydraulic Trailer 32' Gooseneck Total Cost \$: \$ 55,000

Brief Description:

New 32' gooseneck hydraulic trailer will replace a 2000 Trail King Trailer.

Project Justification:

Suspension on this trailer is wore out causing tires to wear out quicker. Trailer has visible cracking in frame. The old style Dayton Wheels are difficult and dangerous to break down for tire changes. New trailer will have moveable axles to distribute loads to apply proper weight to the hitch and truck.

Operating Cost Implications:

New trailer will have less tire replacements and make hauling loads more efficient and safe.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): 

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐

Will this project be used exclusively by your department?

☐

Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐

Will the project require the implementation of new technologies/costs?

If so, what & costs? _____

☐

Is the project duplicated in other CIP requests?

☐

Is the project compatible with the technology development plans of Riley County?

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐

This project is funded for start-up as cash is available.

☐

This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer

Date _____

BUDGET:

Budget Available: _____

☐

This project is funded for start-up as budget authority is available.

☐

This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk

Date _____

APPROVAL:

Approved Amount: _____

☐

This project is funded.

☐

This project is not funded.

Chairman

Board of County Commissioners

Date _____

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works - Operations Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: Tandem Axle Truck w/ Plow & Spreader Total Cost \$: \$ 280,000.00

Brief Description:

Purchase a new tandem axle truck to replace older truck #10

Project Justification:

This new truck will replace a 2016 Freightliner (Unit #10) with over 80,000 miles. With the current delivery backlog of trucks, this unit will have over 100,000 miles on it. Currently this truck has been used in snow removal operations and has the double frame separating from the rust. Rust is also affecting the suspension, walking beams, and electrical system. The engine is underpowered with and backfires when loaded with a plow and spread. The truck has more down time than the others in the fleet.

Operating Cost Implications:

The newer model will have better fuel economy, less maintenance and fewer repairs. Ultimately more productive.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): *John Ellermann*

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐ Will this project be used exclusively by your department?

☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐ Will the project require the implementation of new technologies/costs? If so, what & costs? _____

☐ Is the project duplicated in other CIP requests? _____

☐ Is the project compatible with the technology development plans of Riley County? _____

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐ This project is funded for start-up as cash is available.

☐ This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

☐ This project is funded for start-up as budget authority is available.

☐ This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐ This project is funded.

☐ This project is not funded.

Chairman
Board of County Commissioners Date

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM

CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: 3/4 Ton 4x4 Extended Cab Pickup w/Plow Total Cost \$: \$ 78,000.00

Brief Description:

Purchase a new 3/4 Ton 4x4 extended cab pickup to replace an older pickup (Unit #6) in the fleet. A new plow and spreader will be installed.

Project Justification:

This new pickup will replace an older 2015 Ford F-250 (unit #6) 3/4 ton, 4x4 extended cab pickup in the fleet. This pick-up has over 198,000 and has been used for snow removal. Rust has affected the cab mounts, electrical system, utility bed, and frame. The transmission is weak and not very reliable. This truck is using oil between services. This pick-up is beginning to cost us more in repairs than its worth.

Operating Cost Implications:

A new pick-up will have improved dependability and performance.

Department Head Name (PRINT): John Ellermann Department Head (SIGNATURE): John Ellermann

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐ Will this project be used exclusively by your department?

☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐ Will the project require the implementation of new technologies/costs? If so, what & costs? _____

☐ Is the project duplicated in other CIP requests? _____

☐ Is the project compatible with the technology development plans of Riley County? _____

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐ This project is funded for start-up as cash is available.

☐ This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

☐ This project is funded for start-up as budget authority is available.

☐ This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐ This project is funded.

☐ This project is not funded.

Chairman Date
Board of County Commissioners

ALL FIELDS MUST BE COMPLETED

01/10/2025 10:57 AM

Prepared by Tami Robison
Budget and Finance Officer

Packet Pg. 155

Attachment: Operation Activation Forms (15347 : CIP Work Session 2025)

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works-Operations Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE EQUIPMENT TECHNOLOGY

Project Name: 550 Diesel Truck w/snow plow and spreader Total Cost \$: \$ 130,000.00

Brief Description:

Replace a 2013 F550 with over 116,000 miles

Project Justification:

This truck is used in snow removal operations and is infested with rust affecting the utilitybox, frame, suspension, cab mounts and electrical system. The gas engine is under powered and transmission is weak. The exhaust manifolds have broken and replaced many times. This truck is used for pulling various trailers with equipment and for snow removal.

Operating Cost Implications:

A diesel engine will allow for more efficient towing and more dependability and reliability.

Department Head Name (PRINT): John Ellermann Department Head (SIGNATURE): *John Ellermann*

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐ Will this project be used exclusively by your department?

☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐ Will the project require the implementation of new technologies/costs? If so, what & costs? _____

☐ Is the project duplicated in other CIP requests? _____

☐ Is the project compatible with the technology development plans of Riley County? _____

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐

This project is funded for start-up as cash is available.

☐

This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

☐

This project is funded for start-up as budget authority is available.

☐

This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐

This project is funded.

☐

This project is not funded.

Chairman
Board of County Commissioners Date

ALL FIELDS MUST BE COMPLETED

01/10/2025 3:38 PM

Prepared by Tami Robison
Budget and Finance Officer

Packet Pg. 156

Attachment: Operation Activation Forms (15347 : CIP Work Session 2025)

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM

CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works- Fleet Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: 7+ Passenger Van Total Cost \$: \$ 60,000.00

Brief Description:

Purchase of a new 7 (or more) passenger van to replace a 2007 Chevrolet Uplander van.

Project Justification:

This van will replace Unit 83, a 2007 Chevrolet Uplander passenger van with over 124,000 miles. This 18 year old van has a leaking head gasket and frame rust. It has been a good vehicle over the years for group conference travel, Commission field trips and more. We have been ask often if we had something that could carry 8 or 9 passengers.

Operating Cost Implications:

New van could carry more passengers, be more comfortable and reliable.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): John Ellermann

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

☐ Will this project be used exclusively by your department?

☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐ Will the project require the implementation of new technologies/costs? If so, what & costs? _____

☐ Is the project duplicated in other CIP requests? _____

☐ Is the project compatible with the technology development plans of Riley County? _____

CERTIFICATION OF PROJECT AUTHORITY

CASH:

Cash Available: _____

☐ This project is funded for start-up as cash is available.

☐ This project is not funded for start-up as cash is not available.

Shilo Heger, Riley County Treasurer

Date

BUDGET:

Budget Available: _____

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☐ This project is not funded for start-up as budget authority is not available.

Rich Vargo, Riley County Clerk

Date

APPROVAL:

Approved Amount: _____

☐ This project is funded.

☐ This project is not funded.

Chairman

Board of County Commissioners

Date

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works-Parks Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: Ventrac Tractor Add-On Equipment Total Cost \$: \$ 18,000.00

Brief Description:

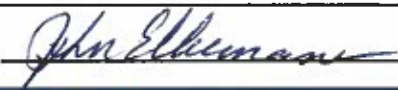
Purchase of add-on equipment for the Ventrac tractor bought in 2024. Equipment includes a snow blower, V-Plow and an edger.

Project Justification:

Tolls will aid in the productivity of the maintenance and snow removal for the Parks crew.

Operating Cost Implications:

These pieces of equipment is design to reduce time and/or labor for a particular job. The Ventrac is one of our newest tractors, these add-ons will allow us to use it more through out the year.

Department Head Name (PRINT): John Ellermann Department Head (SIGNATURE): 

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

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Shilo Heger, Riley County Treasurer Date

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Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

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☐

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Chairman Date
Board of County Commissioners

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM

CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works-Parks Date: 01/16/2025

Category(circle): FACILITIES INFRASTRUCTURE **EQUIPMENT** TECHNOLOGY

Project Name: Turf Cart w/ Brush Guard & Cover Total Cost \$: \$ 18,000.00

Brief Description:

Replace and existing turf cart with a new cart with brush guard and cover.

Project Justification:

Theses carts are used for the fair and are useful for doing work at the larger parks. Projects the carts are used for are trimming around trees and working on te trails.

Operating Cost Implications:

The cart will replace a cart with a lot of hours and age.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): *John Ellermann*

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

Y N

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Will this project be used exclusively by your department?

☐

Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

Y N

☐

Will the project require the implementation of new technologies/costs?

If so, what & costs? _____

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Is the project duplicated in other CIP requests?

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Is the project compatible with the technology development plans of Riley County?

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Shilo Heger, Riley County Treasurer

Date

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Rich Vargo, Riley County Clerk

Date

APPROVAL:

Approved Amount: _____

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This project is funded.

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Chairman

Board of County Commissioners

Date

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM

CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works-Parks Date: 01/16/2025

Category(circle): **FACILITIES** INFRASTRUCTURE EQUIPMENT TECHNOLOGY

Project Name: Storage Building for Fairmont Park Total Cost \$: \$ 135,000.00

Brief Description:

Build a Equipment Storage Building for Fairmont Park.

Project Justification:

This structure will house mowers and other equipment used at the park. The building will protect equipment that is left at the park overnight. Also prevents crews from having to trailer mowers multiple days while mowing the park. Other uses for the building will be to store disc golf baskets on site

Operating Cost Implications:

The main reason for the storage building will be to protect the equipment from theft or vandalism when left overnight and to save the operator time from having to load and unload the mower on to a trailer every day.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): John Ellermann

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

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☐ Will this project require support from Information Technology?

Information Technology Director's Signature: _____

To be completed by IT:

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Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

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Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

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☐ This project is not funded.

Chairman Date
Board of County Commissioners

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Public Works - Parks Date: 01/16/2025

Category(circle): **FACILITIES** INFRASTRUCTURE EQUIPMENT TECHNOLOGY

Project Name: Playground Equipment at CICO Park Total Cost \$: \$ 75,000.

Brief Description:

To install playground equipment in phases in accordance with the Master Plan.

Project Justification:

A lot of the playground equipment has been removed from the playground as it was old and determined to be unsafe. Some small pieces have been added but the playground lacks a lot of equipment. The requested funds will be utilized to purchase several smaller pieces along with the appropriate surface material or one larger piece of equipment with the appropriate surface material. Several years ago a master plan was developed but to date limited funding has been provided.

Operating Cost Implications:

This is a reoccurring request to build up funds for the upgrading of rplayground equipment.

Department Head Name (PRINT): John Ellermann

Department Head (SIGNATURE): *John Ellermann*

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

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Shilo Heger, Riley County Treasurer Date

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Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐ This project is funded.

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Chairman Date
Board of County Commissioners

RILEY COUNTY CAPITAL IMPROVEMENT PROGRAM CIP PROJECT FUNDING AUTHORIZATION FORM

GENERAL INFORMATION (Completed by Budget & Finance Officer)

Project # _____ Fund(s) Name: CIP _____

PROJECT INFORMATION (Completed by Department Head)

Department: Health Dept Date: 11-4-2024

Category(circle): FACILITIES INFRASTRUCTURE EQUIPMENT TECHNOLOGY

Project Name: Health EMR Replacement Total Cost \$: 250,000

Brief Description: Replace existing EMR from CDP. We are 1 of 3 remaining customers. The other 2 are preparing RFP's for replacement

Project Justification: The other 2 remaining KS customers are looking for replacement. Staying as the only KS customer will result in increased costs & poor support.

Operating Cost Implications: It will not be known if the yearly maintenance will cost more or less on a yearly basis.

Department Head Name (PRINT): _____ Department Head (SIGNATURE): _____

TECHNOLOGY PROJECTS (Completed by IT/GIS Director)

For computer related projects, the Department Head must provide the following information and submit to the IT Director for approval.

- Y N
☒ Will this project be used exclusively by your department?
☒ Will this project require support from Information Technology?

Information Technology Director's Signature: Cory [Signature]

- To be completed by IT:
- Y N
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Shilo Heger, Riley County Treasurer Date

BUDGET:

Budget Available: _____

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Rich Vargo, Riley County Clerk Date

APPROVAL:

Approved Amount: _____

☐ This project is funded.
☐ This project is not funded.

Chair
Board of County Commissioners Date



**COUNTY CLERK &
ELECTIONS**
Presentation

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Brittany Phillips, Budget & Finance Officer

MEETING: January 16, 2025

SUBJECT: Strategic Plan Discussion

PRESENTER: Brittany Phillips, Budget & Finance Officer

BACKGROUND

In July 2024, Riley County began the strategic planning process while working with Shockey Consulting. Interviews were conducted with department heads, elected officials, and other key staff for informational purposes. After the interviews were conducted, a building tour was organized on September 20th. On September 25th, a retreat was held to discuss the outcome of the interviews and building tours.

DISCUSSION

Since the retreat and the final strategic plan was submitted, the Budget & Planning Committee has been discussing next steps.

These offices could begin renovation at any time. We recommend only one office at a time due to lack of space to place offices temporarily.

- Counselor
- Commission
- Clerk

Following the completion of these projects and Fire/EM moving out, these would be next steps:

- Renovate Fire/EM to expand into GIS, IT to move
- Appraiser Office Expansion into IT

A space needs study would need to be done for Community Corrections, County Attorney, and District Court to be in a judicial center.

An additional space needs study needs to be completed for the Health Department.

FISCAL IMPACT

The fiscal impact is dependent on each project. Funding for these projects would come from CIP.

RECOMMENDATION(S)

It is the recommendation of the Budget & Planning Committee to approve the steps outlined above.

POSSIBLE MOTION(S)

Move to approve

Move to deny

Move to modify

Move to table

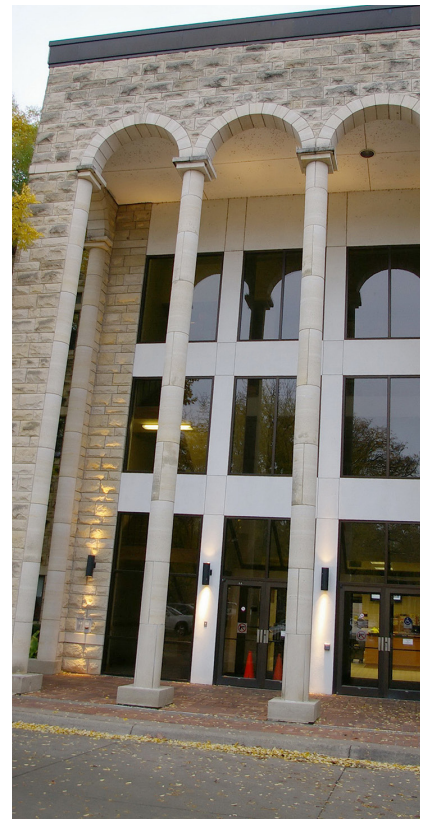
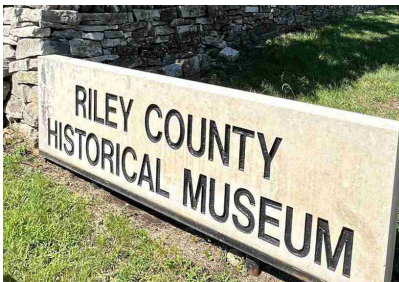
No action required.

The Board agreed by consensus to

Enclosures:

- RileyCounty_StrategicPlan_FINALDRAFT (PDF)

RILEY COUNTY, KANSAS PUBLIC BUILDINGS STRATEGIC PLAN



Adopted October 2024

EXECUTIVE SUMMARY

In July 2024, Riley County began a strategic planning process to establish priorities and a framework for improving its public buildings. The County valued having an open and transparent process that included the perspectives of a broad range of stakeholders. The County engaged a consultant to lead the strategic planning effort that included 24 interviews with elected officials and staff, a group building tour, and culminated in a day-long retreat.

At the retreat, Commissioners and staff established an aspirational vision statement for Riley County buildings:

Welcoming buildings that adapt to public and organizational needs in a cohesive and efficient way. These spaces are functional for staff, accessible to guests, and secure for all who utilize them.

After extensive review of existing facilities, current and future needs, and different funding mechanisms; consensus developed around three major concepts:

- Exploring to a purpose-built Judicial Center to support the County Attorney, Court Administration, and Community Corrections, using a combination of bonds and other funding sources.
- Evaluating potential partnerships with local historical organizations and funding available through private donations to meet the needs of the Riley County Museum.
- Renovating space and relocating departments to address operational needs, customer access, and security, using existing Capital Improvement Plan funding.

STRATEGIC PLANNING PARTICIPANTS

Elected Officials

John Ford, County Commissioner Chair
Greg McKinley, County Commissioner
Kathryn Focke, County Commissioner
Amy Manges, Register of Deeds
Barry Wilkerson, County Attorney
Rich Vargo, County Clerk
Shilo Heger, County Treasurer

Judges

Grant Bannister, District Court Judge
John Bosch, District Court Judge
Kendra Lewison, District Court Judge

Staff

Amanda Webb, Planning Director
Anna Burson, County Appraiser
Barry Wilkerson, County Attorney
Brittany Phillips, Budget & Finance Officer
Bryant Parker, Deputy County Counselor
Clancy Holeman, County Counselor
Cory Meyer, IT/GIS Director
David Adams, EMS Director
Elizabeth Ward, Human Resources Director
Gary Fike, Extension Director
John Ellermann, Public Works Director
Katherine Hensler, Museum Director
Katherine Oliver, District Court Administrator
Megan Lewis, Community Corrections Director
Michael Boller, Noxious Weed Director
Russel Stukey, EM Director/Fire Chief
Vivienne Leyva, Public Information Officer

BACKGROUND

Riley County, a community located in northeast Kansas, has a population of over 70,000 residents. The County includes the City of Manhattan (approximately 55,400) and is also home to Kansas State University, with an enrollment of nearly 20,000 students. The Fort Riley Military Base, located eight miles west of Manhattan, is a major employer in the area. Riley County has a three-member Board of County Commissioners, 288 regular employees, and 36 volunteers.

In 2012, Riley County worked with a consultant to develop a master plan for its downtown buildings. While that plan was not implemented, some major improvements have been made, such as the recent Elections Office relocation. However, County Commissioners and staff recognized that additional work was needed to meet the organization's current and long-term needs.

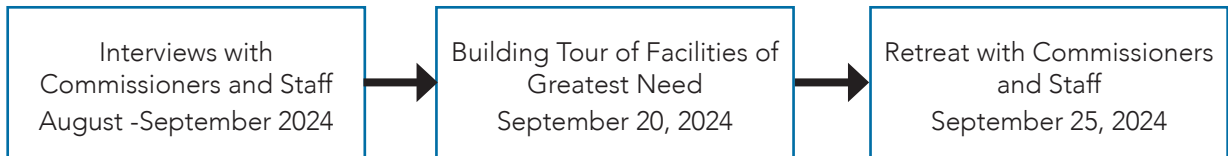
In July 2024, Riley County began a strategic planning process to establish priorities and create a framework for improving public buildings. In the Request for Proposal for the project, the County made clear that it valued transparency in the process and wanted to get the perspectives of a broad range of stakeholders. The process is described in the following pages and concludes with Key Recommendations and Actions.

While the results of this process represent a general direction for the County, the recommendations and suggested actions are not binding and have not been approved by the County Commission. The actions outlined in this report will ultimately need to be approved formally by the Commission, likely as part of the annual budget process.



PROCESS OVERVIEW & FINDINGS

Riley County engaged a consultant to lead a strategic planning process and to facilitate the retreat. Further details on the engagement activities and findings are shared in the sections below. The engagement process was as follows:



INTERVIEW FINDINGS

The consultant team conducted 24 open-ended stakeholder interviews with County Commissioners and staff. The interviews focused on four topics: services provided, staffing levels, workspace conditions and needs, and expectations for the retreat. Three key overall themes emerged:

- There is a strong spirit of collaboration in the organization and lack of selfishness
- Staff do an excellent job of making the most of available resources
- Funding is a hurdle that must be overcome to make any progress

Services

Most services provided by the County are mandated by Kansas state statute. The non-mandated services, such as operating the regional household hazardous waste facility and providing commercial vehicle licenses, are highly valued. Many departments have, or are in the process of, using technology to streamline operations and improve resident access to services. However, staff noted that technology has not reduced the need for staff. In fact, several interviewees noted that technology has increased the need for staff to

provide technical support to customers. Additionally, with advances in data collection, the increasing amount of information available requires additional staff time for processing and data management.

Staffing

Staff provide a high level of service with their limited resources and take great pride in what they can accomplish. Some department directors indicated they are adequately staffed; others said workload exceeds current staffing levels but they “make do.” Many said that even if new staff are approved, there is no additional workspace available for the additional personnel.

The consultant observed that the “make do” approach is working because of the loyalty and hardworking nature of existing staff. However, achieving success while “making do” masks vital needs. While Riley County has benefited greatly from loyal and long-tenured staff, changes in the labor market make continued reliance on this attitude increasingly risky.

Space

Nearly all interviewees indicated that the Courthouse has the greatest needs, citing security, maintenance, and overcrowding as significant issues.

Many departments in the downtown buildings shared those issues, but to a slightly lesser extent. All interviewees expressed a desire to provide a welcoming, secure environment for the public and employees. Many noted concerns about unauthorized access to spaces and documents or inappropriate sharing of space (e.g., Community Corrections uses public restrooms for drug testing).

Many interviewees noted that the physical condition of most buildings is declining. Building maintenance currently has limited funding and is short staffed and repairs and improvements are made on a first-come, first-served basis.

Several departments indicated their space does not meet their needs, both in terms of the amount and type of space available. The need for more secure storage space and meeting rooms was nearly universal for departments located in the downtown area. Climate controlled space is needed for storing records and historical artifacts, and to house servers and other technology.

Interviewees identified two major barriers to making progress: funding and unclear priorities. Many noted that the high cost of expansion and improvements may be out of reach for Riley County. The County has traditionally funded improvements with cash and issued little debt. The EMS building, identified as a key need in the 2012 study, is under construction only because the County received American Recovery Plan Act (ARPA) funds. Some expressed concern about how spending money on buildings would affect taxpayers.

Interviewees saw opportunities for other departments to move, especially into space in the Health Department building and Courthouse Plaza East buildings that will soon be vacated. However, without clear priorities, there was uncertainty about which departments should fill those spaces first. Many expressed concern that departments would move to better, but still inadequate space, and the current problems would resurface in the future.

Retreat Outcomes

Interviewees expressed hope that the retreat would help County officials gain consensus and result in an actionable plan. However, many were skeptical that anything would change. Priorities for the retreat were to make sure that everyone felt heard and that a clear plan (even if the plan is to continue “making do”) would emerge.

The consultant team observed that Riley County has been very mindful of how spending affects taxpayers and are good stewards of County resources. At the same time, the “make do” approach minimizes actual needs and reduces efficiency. Many departments use workarounds that have been effective but are not sustainable in the long term.



RILEY COUNTY, KANSAS

BUILDING TOUR FINDINGS

Staff and County Commissioners participated in a day-long building tour on September 20, 2024, to get a first-hand look at facilities. Each participant was provided with a facilities evaluation booklet to make notes about and score each building on the criteria listed below. County staff also provided a booklet with floor plans for each of the toured buildings. Scoring booklets continued the following criteria:

Building Evaluation Criteria

Physical Condition

Exterior – foundation, driveways, windows, gutters

Interior – Lighting, fixtures, walls, doors, ceilings

Systems – HVAC, Plumbing, Electrical, Internet

Usage

Security – for employees and guests/customers

Access – ease and convenience of use for guests

Efficiency – well-suitedness for the current use

Condition Rating Scale:

Very good: operable, and well maintained

Good: superficial signs of wear and tear

Fair: significant wear and tear, minor deficiencies

Poor: major deficiencies

Very Poor: obsolete, not serviceable

Building Tour – Sites Visited

Riley County Office Building
110 Courthouse Plaza
Manhattan, KS

Riley County - Former
Church Building
115 Courthouse Plaza
Manhattan, KS

Riley County Courthouse
100 Courthouse Plaza
Manhattan, KS

Riley County Courthouse
Plaza East Building
115 North 4th
Manhattan, KS

Riley County Health Dept.
2030 Tecumseh Road
Manhattan, KS

Riley County Historical
Museum
2309 Claflin Road
Manhattan, KS

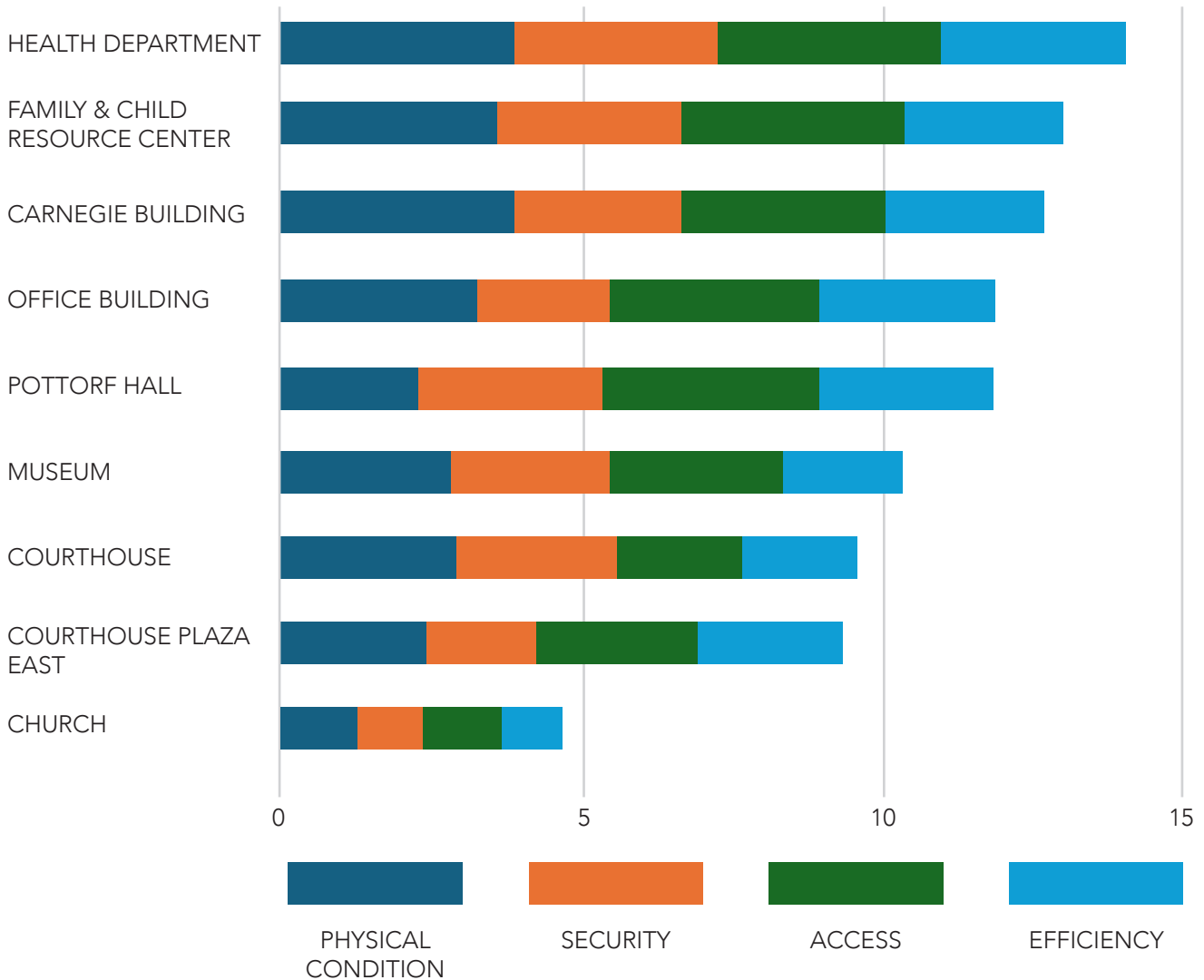
Carnegie Building
105 Courthouse Plaza
Manhattan, KS

Pottorf Hall Building
Fairgrounds
1710 Avery Avenue
Manhattan, KS

Family & Child Resource
Center
2101 Claflin Rd
Manhattan, KS 66502

BUILDING EVALUATION RATINGS

After completing the tour, the consultant team collected the booklets and tallied the ratings given by County officials. The graph below shows initial scores (higher ratings are more favorable) that were used as part of the discussion at the retreat.



The four criteria were compiled into an overall score for each building with 20 being the highest possible score and 4 the lowest possible score. While the Courthouse was identified during interviews as the building of greatest concern, the Courthouse Plaza East building was rated lower. The Church building is currently unoccupied and in need of significant repairs to be habitable, let alone useful for any County function.

RILEY COUNTY, KANSAS

RETREAT WITH COMMISSIONERS AND STAFF

Commissioners and staff participated in the retreat on September 25, 2024. Based on stakeholder interviews, the retreat was designed with the following purposes:

- Develop a shared understanding of building needs and desired outcomes,
- Establish priorities for Riley County public facilities,
- Identify best potential funding options for facilities, and
- Define next steps for taking actions on priorities and funding.

The consultant team led the Commission and staff through a number of exercises to clarify their priorities and establish a plan. Staff were first introduced to two concepts that would help develop the facilities framework and plan: Vision and Values.

Vision & Values Overview

A vision describes the future in aspirational terms and is unconstrained by existing resources. A vision can provide the “north star”, helping decision-makers decide between options and to provide others insight into a community’s long-term goals. The first retreat activity was to define the vision. Each participant provided three unique words to complete this sentence:

In the future, Riley County buildings and facilities will be _____.

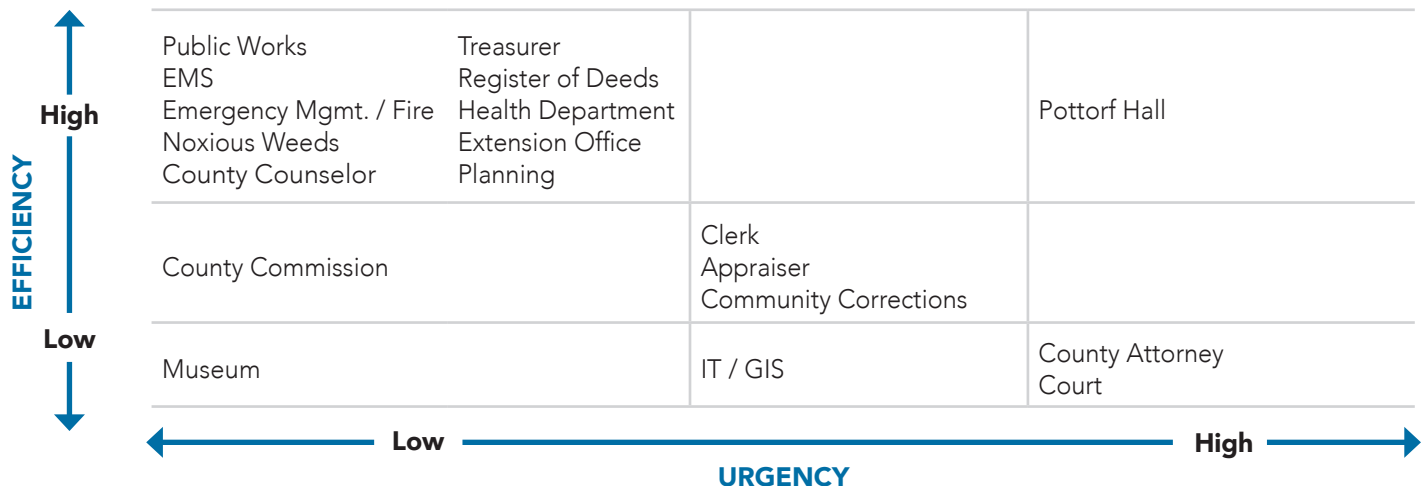
As participants shared their responses, clear themes for a vision emerged. The consultant team used these themes to draft a vision statement for County facilities and worked with participants to edit the statement until consensus was reached. Participants ultimately agreed on the following vision:

Welcoming buildings that adapt to public and organizational needs in a cohesive and efficient way. These spaces are functional for staff, accessible to guests, and secure for all who utilize them.

Participants discussed the competing building values of physical condition, security, access, and efficiency. The group determined that it is impossible to rank the values in a way that can be uniformly applied to different buildings. Rather, the values must be applied on a case-by-case basis, working to achieve balance between the four.

Operational Priorities

In the interviews, a lack of clear priorities was identified as one of the barriers to making progress. The retreatants participated in an activity to establish priorities based on the urgency of needed changes and the efficiency of operations in existing spaces. The results are summarized in the graphic below. Departments with both high urgency and low efficiency became the primary focus of further discussion and are the primary targets of recommended actions (discussed in detail later).

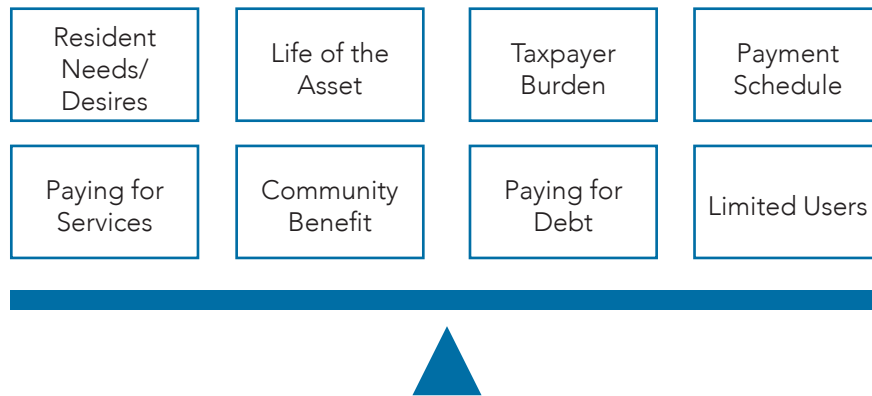


RETREAT WITH COMMISSIONERS AND STAFF

Building Strategy and Funding

The consultant team presented information on traditional methods for funding public facilities and noted that communities face difficult tradeoffs when deciding to invest in public assets.

TRADE-OFFS



Participants then worked in small groups to discuss and came together as a large group to share the advantages and disadvantages of various funding sources in Riley County.

	CASH	DIRECT DEBT	PUBLIC BUILDING COMMISSION DEBT
ADVANTAGES	- Can plan and accrue savings over time - Funds are flexible - No special public process	Spreads costs over time and paid by people who have access to the asset	No required ballot vote
DISADVANTAGES	- Takes time to build reserves - No long-term commitment - Puts the burden of payment on the current taxpayer despite future use	- Payment obligations - Debt limitations - Burden of Public Process	- Payment obligations - Debt limitations - Less direct accountability

RILEY COUNTY, KANSAS

KEY RECOMMENDATIONS AND ACTIONS

After in-depth discussion of priorities and funding, retreat participants agreed on three major recommendations:

- Exploring a purpose-built Judicial Center to support the County Attorney, Court Administration, and Community Corrections, using a combination of bonds and other funding sources.
- Evaluating potential partnerships with local historical organizations and funding available through private donations to meet the needs of the Riley County Museum.
- Renovating space and relocating departments to address operational needs, customer access, and security, using existing Capital Improvement Plan funding.

Each of those recommendations, along with related actions, are described below.

Judicial Center

During the retreat, efficiency concerns were discussed for three departments with significant operational overlap: County Attorney, Court Administration, and Community Corrections. These departments are currently housed in three different facilities. Two of these facilities were also rated in the bottom three of all reviewed buildings based on identified facility values.

Because of these significant challenges, Riley County officials expressed a desire to explore a purpose-built Judicial Center to support the three departments' interdependent functions. Because this type of facility would require significant investment and have a multi-generational life cycle, the County should explore debt financing the design and construction of such a facility. If the County encounters challenges with statutory debt limits, a Public Building Commission could offer an alternative financing mechanism.

This facility has potential partnership opportunities

with other local law enforcement and corrections agencies, as well as cost-sharing opportunities with local economic development organizations. The County should immediately begin pursuing these potential partnerships and work toward memoranda of understanding (MOU) agreements with any interested agencies.

The most desired site for this facility is the property currently occupied by the First Christian Church building, which would need to be demolished due to its space limitations and condition. The Church building is currently the subject of litigation over historical designation, which severely limits the alterations that could be made to the building and prohibits its demolition. Should a court decision affirm the existing historic designation, the County should pursue alternative sites in the downtown area.

Regardless of the final site location, such a facility will require dedicated parking. Because of the desire to locate the Judicial Center downtown, the County should consider incorporating underground parking or a multi-level parking structure as part of the design.



KEY RECOMMENDATIONS AND ACTIONS

Recommended Actions

Short-term / Immediately	Medium-term	Long-term
- Identify partnership opportunities (MOU) - Evaluate debt and payment capacity (Bond counsel and financial advisor engagement) - Prepare public education program to inform and receive feedback from County residents and other interested parties	- Identify necessary design features including specialized facilities and required square footage - Potential site selection	- Preliminary design - Public vote

Riley County Museum

The Museum building has significantly outgrown its current facility, and the existing building does not have the necessary space for artifact evaluation, archives and storage, or gallery exhibition. The location is also relatively isolated from the heart of the community and there is community desire to showcase Riley County's historical contributions in a more central location, potentially in downtown Manhattan.

Discussions about the future of the Museum are still in their infancy, but conversations between the Museum Foundation and Riley County are currently underway. Future plans should take into account potential

partnerships with local historical organizations, the existing Museum strategic plan, and funding available through private donations.

Considerations for the Museum site should include:

- Evaluation of housing the Museum in a vacated Courthouse after the completion of the Justice Center,
- Consideration of other locations downtown that would provide better public access and assist in attracting tourists to the museum, and
- Future space needs for the Museum, including storage, exhibit space, and donation processing.

Recommended Actions

Short-term / Immediately	Medium-term	Long-term
- Formalize a Partnership partnership - formalize and cost share agreement for Museum development - Develop space needs that will help identify potential sites and design requirements	Determine optimal funding mechanism(s), accounting for decisions made regarding the Judicial Center, which may impact cash or debt capacity for the Museum project	- Site Selection - Design - Construction

KEY RECOMMENDATIONS AND ACTIONS

Department Accommodations

Evaluation and discussion of existing department needs revealed significant operational concerns due to inadequate space. Primary concerns included:

- Lack of security for the public, staff, and confidential documents,
- Inadequate meeting space and document storage,
- Insufficient facilities for sensitive personnel and specialty uses like private interviews, and
- Deferred maintenance resulting in significant water intrusion.

The construction of a Justice Center would yield significant additional square footage for County facilities overall and departments housed there would vacate their current spaces. This would be in addition to spaces soon to be vacated by departments moving into the new Emergency Management building. As these spaces are vacated, the County should make needed repairs to the space and reconfigure them for other departments, which would then have their

vacated space repaired/renovated. County officials favored this incremental approach as the most cost effective option, noting that it will require significant coordination and planning.

These moves would begin in the space currently occupied by the Emergency Management team, who will soon be relocating to a different facility. Once vacated, repairs will be made to the space, which will then house a combined office for the IT and GIS teams. The space vacated by IT would then undergo repairs to prepare it for another department.

A potential future-state for department locations (excluding those that will stay in the same location and not require modifications) could include the below. These recommendations come from a preliminary discussion that did not include detailed information about square footage or architectural constraints to reconfiguration. County officials will need to engage in further discussion to finalize the cadence of department moves.

New Location	Department(s)	Notes
Carnegie Library	County Commission	
	County Counselor	
County Office Building	Appraiser	Expand into existing IT space for storage purposes; needs additional meeting space
	Clerk	May require some additional security barriers for front desk staff
	Planning	Needs additional secured storage / meeting space
	Register of Deeds	Needs additional secured storage
	Treasurer	No Change

KEY RECOMMENDATIONS AND ACTIONS

New Location	Department(s)	Notes
Combined Health Department / Family & Child Resource Center	Health Clinic	
	Administration	
	Raising Riley	
	WIC	
	Maternal and Child Health	
	Child Care Licensing	
Courthouse	Museum	Unknown future for existing Museum space. May be an option for Extension Office storage
Courthouse Plaza East	Elections	No Change
	GIS	Combined office with IT
	IT	Combined office with GIS
EMS Building	EMS	Moving Summer 2025
New Fairgrounds	Pottorf Hall (Events)	
New Justice Center	Community Corrections	Needs separation of adults / juveniles and soundproof interview rooms
	Court Admin / Courtrooms	Needs secured storage for files in attic
	County Attorney	Needs additional secured storage
Noxious Weeds Bldg	Noxious Weeds	No Change
PW Campus	Public Works	No Change
	Extension Office	Ideally will have an office somewhere downtown. Fairgrounds to be used for storage.
	HR	Could move to vacated County Counselor space in Courthouse Plaza East
	Emergency Management. / Fire	First Move

Recommended Actions

Short-term / Immediately	Medium-term	Long-term
- Create schedule of department moves (who goes where) - Determine long-term funding mechanism for deferred maintenance	- Conduct needed repairs on vacated facilities - Coordinate continued department moves	Evaluate the adequacy of existing facilities maintenance staffing to avoid future maintenance deferrals

ADDITIONAL CONSIDERATIONS

Deferred Maintenance

While construction of new spaces and the rehabilitation of existing facilities are the primary focus of this strategic planning process, it is important to note that routine building maintenance and sufficient staffing are needed to maximize capital investments and protect County assets in the long-term.

The County currently has significant deferred maintenance issues in most facilities, resulting in department inefficiencies and risk of facilities failure and legal liability. The County does however, have reserve funds available, which could be used to conduct repairs.

The County will need to strategically coordinate repair work associated with department moves and determine whether existing facilities staff have the capacity to make needed repairs or if the work will need to be contracted as part of the Capital Improvement Plan.

Potential actions associated with this topic include:

- Document all needed repairs and evaluate scope of required work
- Evaluate cash available for building maintenance and repair work
- Create project proposals for needed repairs to be included in the annual Capital Improvement Planning process
- Obtain quotes for work outside the capacity of existing facilities staff
- Analyze financial capacity to complete all needed work
- Develop funding requirements and mechanisms for ongoing building maintenance
- Create target timelines for addressing all deferred maintenance and options for filling any identified financial gaps

First Christian Church

The property that currently houses the Church facility on Courthouse Square was identified as the best potential site for the new Justice Center. Should courts uphold the existing historical designation of this building, the County will need to explore potential uses for the site. Regardless of the outcome of legal proceedings, facilities staff should work to stabilize the existing building. This should include securing the facility to avoid illegal habitation by individuals, as well as preventing animal access to the Church building by boarding up any broken windows or gaps in the facade. This will prevent further degradation of the site should it need to be sold or renovated at a later date.

Pottorf Hall and County Fairgrounds

Discussion about Pottorf Hall determined that the facility is at or near the end of its useful life. That said, the building is heavily utilized during the annual County fair and throughout the year for various events. Although there is not a defined plan for this high-use facility, the County should continue to engage with the County Fair Board and local nonprofits about alternative facilities, potentially including a move to a new location elsewhere in the County.

Similar to the Museum space, discussions with potential partners should take place as soon as possible to formalize cost-sharing agreements and a long-term vision for the site and its uses.

Additionally, Pottorf Hall provides a uniquely affordable event space for County residents. Planning for future facilities should take this into account, especially the potential financial benefits of future rental revenue.

CONCLUSION

Riley County has taken a large step forward in determining its future building needs and identifying methods of financing. Transparency and the inclusion of perspectives from a broad range of stakeholders have been key drivers of the strategic planning process. The specific actions needed to make the strategic plan a reality will require sustained effort and staff time. Including the public in the process will be vitally important to secure funding.

To maximize the strategic planning work that has already been undertaken by County officials, staff should assign responsible personnel to each of the recommended actions. This will ensure a point of contact to serve as a kind of project manager and keep the ball rolling.

As plans come together, the County Commission will need to take decisive action through formal votes. These Commission actions may include but are not limited to:

- Approving MOU agreements with other agencies and organizations for partnerships associated with various facilities,

- Engaging contractors for additional engineering studies, design, construction, and building repairs,
- Approving debt financing, which will also have to be approved by voters through ballot initiatives,
- Authorizing budget allocations for facilities work via the County's Capital Improvement Plan, and
- Directing staff to undertake efforts like public engagement programs and exploration of projects.

Because of the significant staff time required to oversee and shepherd a project like the Judicial Center, it may be helpful to treat the Museum, department moves, deferred maintenance, and Pottorf Hall discussions as a kind of pipeline of projects. This will balance the workload while ensuring continued progress is made to accomplishing those goals.

Although additional facilities issues may arise down the road, the Vision and Values provided in this report should act as a long-term framework. This will give County officials common language and priorities in tackling future challenges.







**COUNTY CLERK &
ELECTIONS**
Policy

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Brittany Phillips, Budget & Finance Officer

MEETING: January 16, 2025

SUBJECT: RHID Policy

PRESENTER: Brittany Phillips, Budget & Finance Officer

BACKGROUND

K.S.A. 12-5241 et seq. Reinvestment Housing Incentive District (RHID) is designed to help developers build housing in communities. It captures the incremental increase in property taxes created by the development for up to 25 years. This increase can be used to pay debt on bonds issued or transferred to the developer as reimbursement for costs. It is not expected at this point for the Commissioners to make a decision today on this policy, we can always bring it back.

DISCUSSION

There are multiple steps that have to occur prior to an RHID being implemented.

Step 1: City must prepare a housing needs analysis which has to reflect on the city having a shortage of quality housing.

Step 2: City must adopt a resolution making certain findings regarding establishment of the RHID and providing the legal description of the property to be contained within the District.

Step 3: City must hold a public hearing and pass an ordinance.

Step 4: County and USD have 30 days to veto after creation of RHID.

RECOMMENDATION(S)

It is the recommendation of the Budget & Planning Committee to approve the policy as presented or as modified by the BoCC.

POSSIBLE MOTION(S)

Move to approve the Riley County Reinvestment Housing Incentive District Policy as presented.

Move to deny

Move to modify Riley County Reinvestment Housing Incentive District Policy as discussed.

Move to table

No action required.

The Board agreed by consensus to

Enclosures:

- Riley County Reinvestment Housing Incentive District Policy - 1.14.25 (PDF)
- RHID_Information_v3_Mark-III (PDF)
- RHID-Presentation-Grassroots-201 (PDF)
- HMA Report_Adopted Draft_Oct 11 2022 (PDF)

RILEY COUNTY REINVESTMENT HOUSING INCENTIVE DISTRICT POLICY

1. Purpose

Reinvestment Housing Incentive District (“RHID”), formerly known as the Rural Housing Incentive District, governed by K.S.A. 12-5241 *et seq.*, is a program designed to assist in the financing of public infrastructure to support the development of housing within cities and counties. RHID financing captures incremental property tax revenues that are created by development that occurs within the boundaries of the district. Such incremental revenue may only be used for statutorily defined costs. The use of RHID allows the sponsoring government to divert taxes levied by it and other governments to pay for those actions. If not for the public investments being made, the redevelopments and resulting tax increments being diverted to the projects would not otherwise occur. The addition of new and renovated housing units as a result of the RHID will add potential demand for county services.

Of the statutorily required steps for the creation of an RHID, Riley County will consider in its review establishing the RHID:

- A. The Housing Needs Analysis created pursuant to statute which demonstrates:
 - i. There is a shortage of quality housing within the County;
 - ii. The shortage of housing is expected to persist;
 - iii. The shortage of housing is a substantial deterrent to future economic growth in the County; and
 - iv. The future economic well-being of the County depends on the Board ratifying the provision of additional incentives for the construction or renovation of quality housing in the County.
- B. The County is authorized by statute to, within thirty (30) days of the date of the City’s public hearing establishing and creating the RHID, nullify the creation of the RHIB if the Board of County Commissioners determines the RHID will have an adverse effect on Riley County.

2. Scope

The Board of County Commissioners (“BOCC”) has adopted this policy to guide County staff in the analysis of proposed RHIDs to provide framework within which staff and the BOCC can evaluate and inform the public of the County’s position on a proposed RHID.

3. Policy Statement

Riley County shall analyze proposed RHIDs and determine whether or not the proposed RHID creates an adverse effect to Riley County. Due to the amount of eligible infrastructure required, Riley County is predisposed to support urban infill efforts over suburban sprawl. Riley County is also predisposed to support the creation of affordable housing over other types of development. Further, Riley County will favor RHIDs with

predetermined and agreed upon limitations on either the term of the RHID or the total monetary incentive distributed to, and expended from, the RHID fund. Communication with Riley County as early as possible in the process of considering utilizing the RHID incentive is preferred over waiting to engage the County until the statutorily required notification. A presumption of an adverse effect will occur in the event the County is only notified by the statutorily required period.

4. **Adverse Effect**

Adverse effect to the county shall be cause for disapproval of a RHID, pursuant to the statutory requirements. Criteria to assist in determining adverse effect to Riley County shall include, but is not limited to, the following list:

- A. Proposed project is economically feasible without RHID funding support. Such economic feasibility shall be determined using industry standard principles.
- B. Potential loss of tax revenue;
- C. Potential increase in public services hindering the effective delivery of said public services;
- D. Places an undue burden on the County;
- E. Proposed private equity funding and financial guarantees are deemed insufficient to mitigate against default risk.
- F. Developer or principal, is not current in payment of ad valorem tax or special assessments.
- G. Current and potential fiscal impacts to county governance are greater than the benefit.
- H. Sufficient data or notification was not provided for County staff to adequately review the proposal for a RHID.
- I. RHID overlaps with other economic development incentives, thus creating an inherently incompatible public financing support arrangement.
- J. Project creates an incentive or equity issue that is determined to create an unfair advantage for one housing developer over another.

5. **Minimum Data Requirements**

The proposed RHID shall describe how it would fulfill the basic statutory requirements, follow statutory procedures, and citation of specific applicable authority for the creation of the RHID.

The City or other government entity providing official notice to Riley County pursuant to K.S.A. 12-5245, shall include the following documents to assist in fiscal analysis demonstrating the need for public funding assistance.

- A. The legal description and map required by K.S.A. 12-5244(a), and amendments thereto;

- B. The existing assessed valuation of the real estate in the proposed district, listing the land and improvement values separately;
- C. A list of the names and addresses of the owners of record of all real estate parcels within the proposed district;
- D. A description of the housing and public facilities project or projects that are proposed to be constructed or improved in the proposed district, and the location thereof;
- E. A listing of the names, addresses and specific interests in real estate in the proposed district of the developers responsible for development of the housing and public facilities in the proposed district;
- F. The contractual assurances, if any, the governing body has received from such developer or developers, guaranteeing the financial feasibility of specific housing tax incentive projects in the proposed district;
- G. A comprehensive analysis of the feasibility of providing housing tax incentives in the district, as provided in this act, that shows the public benefits derived from such district will exceed the costs and that the income therefrom, together with other sources of funding, will be sufficient to pay for the public improvements that may be undertaken in such district. If other sources of public or private funds are to be used to finance the improvements, they shall be identified in the analysis;
- H. A comprehensive fiscal analysis demonstrating that the project is not economically feasible without creating a RHID;
- I. A certified copy of the resolution adopted by the City's governing body;
- J. Other information deemed necessary by the BOCC or County staff in order to complete reasonable due diligence in determining potential adverse effect(s) to the County.

6. Economic Analysis, Evaluation Criteria and Risk Assessment Process

- A. Proposed uses of RHID financing will be subject to rigorous economic analysis and risk assessment. Riley County Clerk's Office in conjunction with the Riley County Appraiser's Office will be jointly responsible for overseeing the analysis and assessment process.
- B. The analysis and assessment of all proposed uses of RHID financing will address the following questions as part of the standard format for reports to the BOCC:
 - i. There is a shortage of quality housing within the City that will be mitigated by the creation of the RHID.
 - ii. The shortage of housing is expected to persist due to the financial infeasibility of the development or other circumstances that require public funding assistance.

- iii. The shortage of housing is a substantial deterrent to future value added economic growth in the City and County that, among other factors, can be expected to:
 - a. Create and retain quality jobs.
 - b. Encourage additional capital investments.
 - c. Broaden and diversify the tax base.
 - d. Increase regional cooperation for economic development.
- iv. The future economic well-being of the City depends on the governing body providing additional incentives for the construction or renovation of quality housing in the City which may be demonstrated by:
 - a. Redeveloping neighborhoods.
 - b. Reducing crime.
 - c. Encouraging urban infill.

C. Additional considerations include, but are not limited to:

- i. How the proposed development aligns with the objectives contained within the City's housing plan or substantially similar plan.
- ii. How much private equity is being invested relative to the public funding support.
- iii. The project's fulfillment of the public purpose of providing quality affordable housing to support job growth, economic development, and mitigate urban decay.
- iv. Developer qualifications and experience will be reviewed based on:
 - a. Credit history, including letters of good standing from lenders.
 - b. Experience with similar development projects.
 - c. Previous credit defaults, if any.
 - d. Other considerations on a case-by-case basis.
- v. Total cost of the project.
- vi. Total number of units being developed.
- vii. Other available funding sources that could reduce the need of public funding.
- viii. The project's ability to provide quality, affordable housing options to those otherwise unable to afford such housing options.
- ix. The project's ability to provide quality housing for occupants with an income below the area median income.
- x. The project's ability to contribute to efforts to improve areas where urban decay is present.

- D. The results of the economic analysis and risk assessment will be presented to the BOCC at the time of its review of the proposed use of the RHID financing.

The report will identify any elements of the proposed project that are not in conformance with this Reinvestment Housing Incentive District Policy.

E. Need for Public Assistance

In all cases, it is required that the need for RHID financing be demonstrated and documented by the City to the satisfaction of the Riley County Clerk's Office, the Planning and Development Department, Riley County Appraiser's Office, County Counselor's Department and the Public Works Department. To the extent it is not part of the Minimum Data Requirements listed above, all such documentation, including development budgets, cash flow projections, market studies and other financial and market information, must be submitted upon request. If the request is based on financial gap considerations, the City proposing to create the RHID will demonstrate the profitability and feasibility of the project (i.e. gross profit, cash flow before taxes, cash-on-cash return, IRR, and other metrics used consistent with industry practices), both with and without RHID financing. The County favors using RHID incremental taxes to reimburse the developer for upfront infrastructure expenditures versus utilizing RHID to supplant special assessments as a way to pay for special revenue bond financing. Should bond financing be employed in the project funding stack, a compelling case must be made by the City to show why RHID financing is required and preferred over special assessment or other repayment methods that do not involve County and other jurisdiction funding support.

F. Amount of RHID financing Compared to Private Investment

All RHID proposals should seek to maximize the amount of private investment per dollar of RHID financing. RHID financing as a percentage of total development costs and private equity funding will be reviewed for each project.

G. Term of RHID Financing

Although statutorily authorized for up to twenty-five (25) years, the term of the RHID shall be kept to a minimum. The proposed maximum term of any RHID financing shall be fully documented and explained to the BOCC. The BOCC prefers to support a RHID that establishes a pre-determined date for cessation of the RHID or a "not to exceed" amount of RHID incremental revenues. Such limitation on the term or total amount of public funding shall be a part of agreements between the City and the developer, and shall be included in the City's ordinance and County Resolution approving a RHID. Annual reports from the City to the County setting forth the annual and cumulative incremental taxes distributed, expenditures of RHID revenues, total project costs and

remaining expenditures to satisfy the agreed upon expenditures shall be provided for tracking the progress toward cessation of the RHID incentive.

RURAL HOUSING INCENTIVE DISTRICT ACT



RHID

(K.S.A. 12-5241 et seq.)

RHID IS A PROGRAM DESIGNED TO AID CITIES, COUNTIES, AND DEVELOPERS IN BUILDING HOUSING WITHIN RURAL COMMUNITIES BY ASSISTING IN THE FINANCING OF ELIGIBLE IMPROVEMENTS. RHID CAPTURES THE INCREMENTAL INCREASE IN REAL PROPERTY TAXES CREATED BY A HOUSING DEVELOPMENT PROJECT FOR UP TO 25 YEARS.

QUICK STATS:

- The Act provides a financing tool for Cities and Counties to address housing shortages within their communities.
- RHID may be utilized by any City or County with less than 60,000 residents.
- RHID works by allowing the City/County to capture the incremental gain in property tax created by the housing project.
- RHID allows Cities and Counties to address specific types of housing needs (e.g. multi-family or single family) in a variety of price ranges.
- The process involves using the property tax increase created by the new housing project to pay for or reimburse certain eligible improvements.
- The incremental increase can be used to pay debt service on bonds issued to fund the project or transferred to the developer as reimbursement for costs incurred.
- The property tax “baseline” is determined at the time the District is created.
- As the developer adds infrastructure and the housing itself, the incremental gain in property tax over the baseline may be returned to the developer as reimbursement for the infrastructure costs.
- If the City/County issued bonds to pay for the infrastructure, then the increment may be used for debt service.
- Reimbursement can be up to 25 years.
- City/County has discretion over what percentage of the increment is paid to the developer.

TWO PRIMARY FINANCING STRUCTURES

1. BOND FINANCING 2. “PAY AS YOU GO”

- The developer is reimbursed for the eligible costs incurred in developing the project.
- The difference in real property taxes between the value of the project prior to the development and after it has been built or improved, is available to fund the reimbursement process.
- This reimbursement is for a period of up to 25 years and the amount of the property tax increase returned to the developer is typically negotiated between the city and the developer.
- For example, a greenfield is categorized as “ag land” and generates \$100 a year in real property taxes. That land is developed, and houses are built, and the land now generates \$1000 in property tax. The \$900 increase is available to be used for most RHID projects.



*Most RHID projects will likely be too small to support the issuance of bonds. While bonds offer a huge advantage in having all the funds available at the beginning of a project, the Costs of Issuance and interest on the bonds may make this option a relatively inefficient financing structure for most projects.

RURAL HOUSING INCENTIVE DISTRICT

The increment can be used to reimburse costs for the following items:

- Land Acquisitions
- Site Preparation
- Sanitary/ Storm Sewers
- Drainage Conduits
- Channels and Levees
- Street Grading
- Paving
- Street Lighting Fixtures
- Connections and Facilities
- Gas, Water, Heating, Electrical Services in Public Right of Way
- Sidewalks
- Water Mains and Extensions
- Permanent improvements for upper levels in Downtown Buildings 25 years or older.



STEP 1: THE CITY/COUNTY PREPARES A HOUSING NEEDS ANALYSIS

THE HNA MUST DEMONSTRATE THE FOLLOWING:

- 1** SHORTAGE OF QUALITY HOUSING WITHIN CITY/COUNTY
- 2** SHORTAGE OF HOUSING EXPECTED TO PERSIST AND INCENTIVES ARE NEEDED
- 3** SHORTAGE OF HOUSING IS A SUBSTANTIAL DETERRENT TO FUTURE ECONOMIC GROWTH IN CITY/COUNTY
- 4** FUTURE ECONOMIC WELL-BEING OF THE CITY/ COUNTY DEPENDS ON GOVERNING BODY



This process can take up to two months...

RURAL HOUSING INCENTIVE DISTRICT

STEP TWO:

Once the HNA is completed the City/County takes action to adopt a Resolution making certain findings regarding establishment of the RHID and providing the legal description of the property to be contained within the District. After publishing the Resolution, a copy of the Resolution and the HNA are sent to the Secretary of Commerce requesting agreement with the findings in the HNA. Holding a public hearing is a requirement at this stage of the RHID process.

If the Secretary agrees with the findings, the City/ County may proceed with the establishment of the District and adopt a plan for the redevelopment or development of the housing project in the District.



THIS PROCESS CAN TAKE UP TO ONE MONTH

STEP 3: THE CITY/COUNTY MUST ADOPT A REDEVELOPMENT PLAN

- (1) Legal description and map
- (2) Existing assessed valuation
- (3) Names and addresses of all owners
- (4) Description of the housing public facilities project proposed to be constructed or improved and location
- (5) Names and addresses of developer and property owned in District
- (6) Contractual assurances of Developer
- (7) Comprehensive feasibility analysis

STEP 4: START YOUR PROJECT

Once the Secretary approves the HNA and the District is established via the redevelopment plan, the project may begin.

OTHER ATTRIBUTES

- School District and County have a veto similar to TIF
- Special Obligation Bonds may be issued
- Property tax increment diverted for up to 25 years
- Bonds or “pay as you go” increment may be used for similar purposes as TIF
- 2021 SB 90 expanded the use of RHID to include the renovation of buildings or other structures more than 25 years old primary for residential use located in a central business district. Vertical improvements are included rather than limited to infrastructure under typical RHID.

CONTACT

COMMUNITY DEVELOPMENT

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RHID QUESTIONS

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MEDIA REQUEST

DENA SATTLER
Senior Director of Public Affairs
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Rural Housing Incentive Districts
Kansas Department of Commerce
Grassroots Economic Development 201

Presented by:

GILMORE & BELL, P.C.

Garth Herrmann
Dominic Eck

June 9, 2022

RHID Basics (K.S.A. 12-5241 *et seq.*)

- Any city with a population < 60,000
- Any county with a population < 80,000
- City of Topeka
- Cities with a “qualified census tract” as designated by HUD
- Can finance property acquisition, site preparation, infrastructure – but no construction of buildings/structures EXCEPT:
 - > 25 years of age
 - Primarily for residential use
 - Located in a central business district as approved by the secretary of commerce or a qualified census tract

District Eligibility

- Housing Needs Analysis
 - Shortage of quality housing
 - Shortage is expected to persist
 - Shortage is a substantial deterrent to future economic growth
 - Development of quality housing dependent on incentives
- Commerce Secretary must agree with findings

Development Plan

- Legal description of District and map
- Existing Assessed Valuation
- Names & addresses of all owners
- Description of housing and public facilities project(s) proposed to be constructed or improved and the location
- Names & addresses of developer and property owners
- Contractual assurances of the developer
- Comprehensive feasibility analysis showing income sufficient to pay the public improvement costs

How RHID Works

- Diverts new (incremental) real property taxes created by a project
 - State 1.5 mills not diverted
 - School District 20 mills not diverted
 - Capital outlay for schools are included in increment (different than TIF)
- All taxing districts included
- Up to 25 years
- Increment used on a pay-as-you-go basis or to pay special obligation RHID bonds

The “Base” and the “Increment”

Base

Property Assessed Value -
\$1,000

Total Mill Levy - \$100/\$1000 of
Assessed Value

Total Tax Revenue - \$100

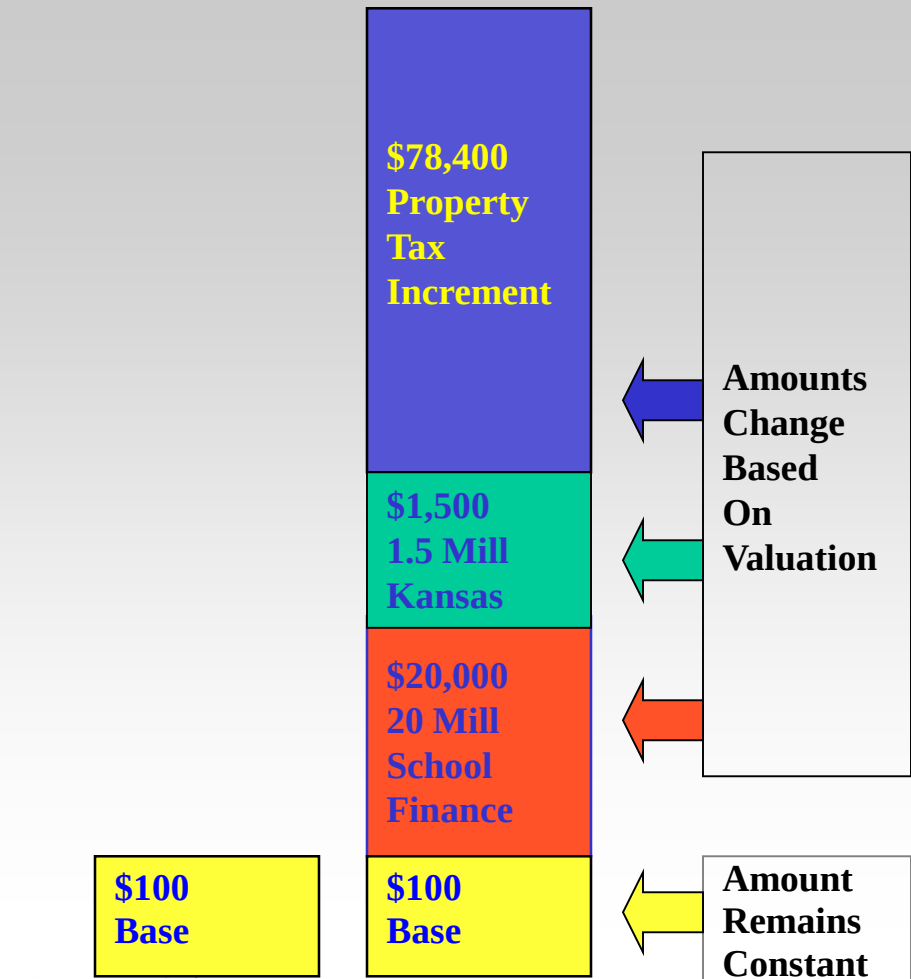
Property Tax Increment

Total Assessed Value After
Development - \$1,000,000

Total Mill Levy - \$100/\$1000 of
Assessed Value

Total Revenue - \$100,000
Less Base (100)
Less 20 Mills (20,000)
Less 1.5 Mills (1,500)

Total Increment - \$78,400



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Effect on Taxing Districts

- All taxing jurisdictions held harmless at base property tax level
- At expiration of RHID, total improved valuation restored to all taxing jurisdictions
- Public hearing required
- Veto rights – action required within 30 days after RHID creation
 - USD
 - County
 - City within 3 miles (if County RHID)

RHID Steps

- **Preparation of Housing Need Analysis**
- **Resolution finding shortage of quality housing**
- **Secretary of Commerce approves findings**
- **Negotiation of Development Agreement**
- **District boundaries identified and development Plan prepared**
- **Resolution Calling Public Hearing on District and adoption of Plan**
 - 30 to 70 days prior to Public Hearing
- **Notice delivered to PC, USD, and County**
- **Published Notices**
 - Not less than 1 week nor more than 2 weeks prior to Public Hearing
- **Public Hearing on District Creation and adoption of Plan and consideration of Ordinance creating District and adopting Plan**
- **30-day Protest Period (County/USD)**

Questions?



HOUSING MARKET ANALYSIS
A CROSSROADSMHK INITIATIVE
Manhattan, Kansas

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Chapter 1

Introduction & Summary

Affirmatively Furthering Fair Housing (AFFH) Statement

As a recipient of federal financial assistance, the City of Manhattan assesses and creates policies and programs in all steps of its housing planning and development activities that move beyond discrimination to take meaningful steps to overcome segregation patterns and foster inclusive communities.

U.S. Department of Housing and Urban Development, Title VIII of the Civil Rights Act of 1968, known as the Fair Housing Act

Study Background & Purpose

Manhattan increasingly recognizes **the importance (and challenge) of ensuring the availability of housing** suitable for its growing community.

Housing is a highly complex subject impacted by national macro-economic conditions, regional market forces, the physical characteristics of a place, a community's history, and more. It is also foundational to community prosperity, impacting household stability, the local tax base, employers' ability to attract and retain a competitive workforce, individual health, and neighborhood character. These features of housing make efforts to understand and strengthen local housing markets both highly technical and emotional, often confronting disparate experiences of housing trends and trade-offs in possible policy interventions.

The City understands the importance of housing issues to the community, and initiated the Housing Market Analysis (HMA) in 2021 to:

- Study key trends impacting housing needs;
- Quantify demand for future housing; and
- Identify strategies targeted to housing needs in the community.

As is detailed on the following pages, the HMA blends technical analysis with a variety of community engagement methods designed to diagnose key challenges, identify possible solutions, and facilitate dialogue about community experiences and priorities. Importantly, the HMA also includes focused recommendations about how best to use workforce housing funds generated by the Economic Recovery and Relief sales tax.

Why Conduct the Housing Market Analysis?

2021 and 2022 represented a timely opportunity for a focused study of housing needs.

Economic Recovery and Relief Sales Tax
Manhattan voters passed a ballot measure on November 3, 2020, to adopt a citywide 0.5% Economic Recovery and Relief sales tax. The sales tax proceeds will be used for a number of purposes related to economic development and recovery, including a dedicated 10 percent of proceeds toward “workforce housing” initiatives. (Proceeds will also be used to reduce the ad valorem property tax burden on City taxpayers, to pay for public infrastructure projects related to quality of life and economic development, and initiatives intended to recruit, retain, and grow jobs.) This effort was led by the Manhattan Area Chamber of Commerce.

The sales tax will take effect on January 1, 2023 and remain in effect for 10 years. Over the 10-year period, the tax is expected to generate \$65 million, of which \$6.5 million would be available for workforce housing initiatives.

While the HMA is scoped to look at the full spectrum of housing needs in Manhattan, a critical component of the HMA is defining local workforce housing needs and outlining priority workforce housing initiatives to implement and fund.

Update to the 2000 Housing Study

Manhattan's 2000 housing study served as a valuable tool for the City in responding to growth and guiding development. However, a great deal has changed in the two decades since—market preferences,

What is the Housing Market Analysis (HMA)?

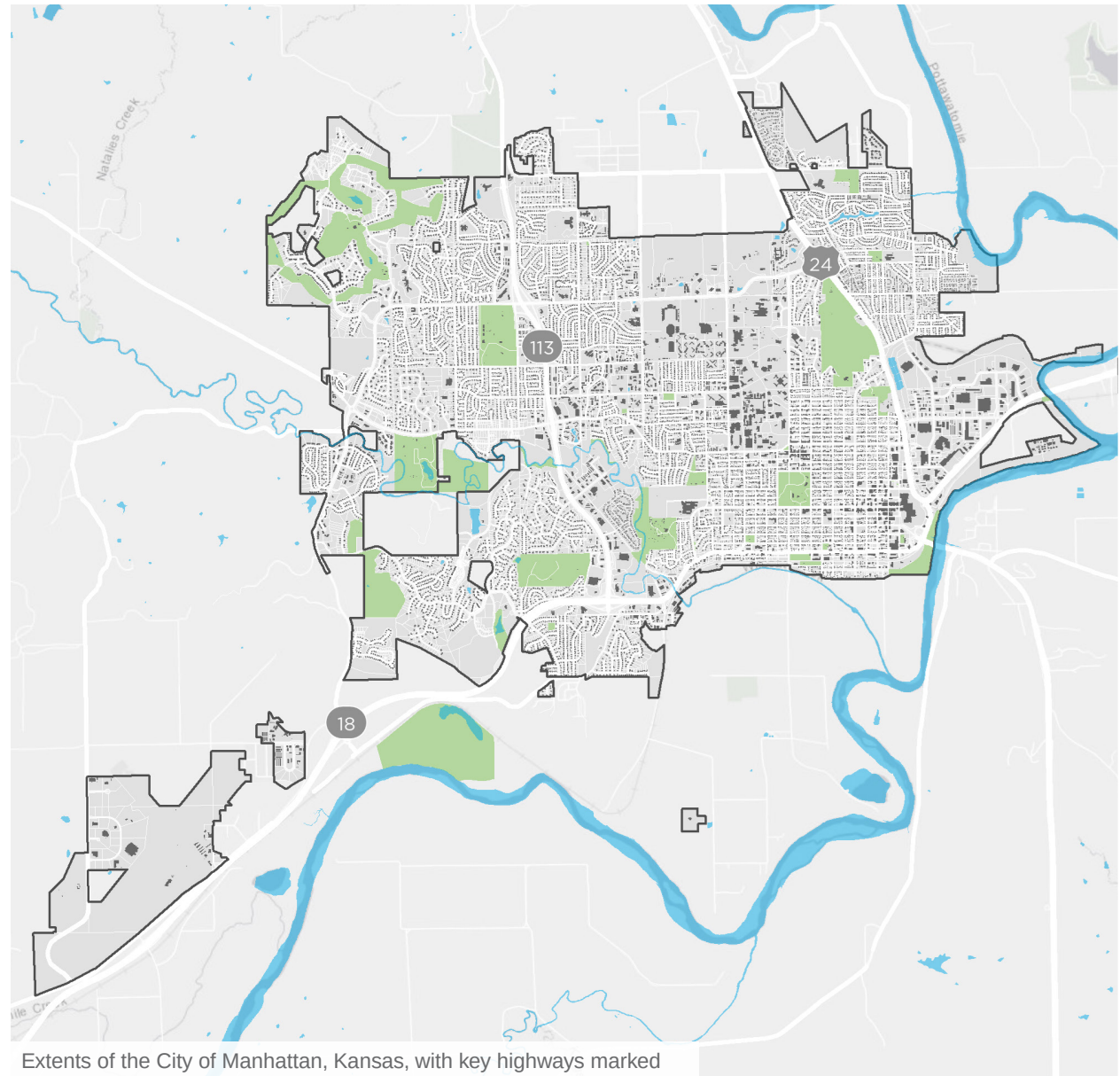
1. Studies key trends impacting housing needs.
2. Quantifies demand for future housing.
3. Identifies strategies targeted to housing needs in the community.

housing conditions, local employment, and demographics have all evolved significantly since that time. The HMA provides an update to the 2000 study that the City and community partners can use to guide their work in the years ahead.

Align the Work of Community Partners

Several community groups in Manhattan have growing interest in identifying housing solutions that meet community needs, including Manhattan Area Habitat for Humanity, Kansas State University, and Ft. Riley. The Community Solutions to Affordable Housing study facilitated conversations about affordable housing and related issues, generating several ideas for potential solutions. The Manhattan Area Chamber of Commerce led the effort to support workforce housing development as a part of the Economic Recovery and Relief sales tax initiative. At the state level, the Kansas Housing Resource Corporation (KHRC) performed the first state-wide housing study in more than twenty years, which highlighted the need for more housing units, and a greater variety of unit types across Kansas and in Manhattan.

These and other community efforts highlight the importance of suitable housing to the Manhattan community. The HMA represented an opportunity to align partners' work under a single umbrella, using shared analyses and an overarching framework of goals.



Extents of the City of Manhattan, Kansas, with key highways marked

Process & Involvement

Housing studies are highly technical and data-driven. Thus, it is important to capture and understand community experiences of the housing market. Additionally, it is impossible to identify strategies best-suited to meet local housing needs without input from community members regarding local values, capacities, barriers, and priorities.

The HMA followed a five-step process, allowing the consultant team to engage in an iterative dialogue with the community. Each step (described in detail on the next page) brought the process closer to a clear understanding of housing needs and priority strategies.

The HMA process blended technical analysis with several community engagement methods that, together, helped paint a complete picture of housing needs and priorities. Community engagement activities were core parts of the study, contributing:

- Local expertise on market dynamics;
- Insight into personal experiences navigating housing market challenges;

- Information about the local housing ecosystem (i.e., capacity and interest in advancing possible housing activities); and,
- Feedback on possible policies, strategies, and programs.

The consulting team employed three main methods to access the diversity of perspectives and experience present in the community, and to solicit feedback that shaped the recommended strategies.

Steering Committee Work Sessions

The consulting team worked closely with a Commission-appointed Steering Committee. The 17-member Steering Committee of local experts provided critical feedback throughout the process and helped prioritize possible strategies. This group is also well-positioned to identify opportunities for collaboration as strategies are implemented.

Stakeholder Roundtables & Interviews

The consulting team held roundtable discussions and interviews with local housing stakeholders to enrich their analytical understanding and identify key issues. These discussions involved more than 40 individuals representing a vast diversity of perspectives including developers, lenders,

major employers, local nonprofits, rental property owners, property managers, service providers, and more. These discussions shed light on Manhattan's unique housing market dynamics, and helped to identify possible strategies.

Community Survey

The consulting team created a survey that invited community input on their housing experiences and priorities. The survey was made available both online and via hard copy (in English, Spanish, and Mandarin) and received more than 1,400 responses. Data from the survey provides invaluable insight into the housing preferences and challenges of Manhattan's population.

Key updates and deliverables were also regularly posted on the City's web pages, keeping the community up-to-date on project progress.

Additional Outreach

In addition to the consulting team's efforts, the Community Development Department engaged in public outreach with individuals and organizations, including the Chamber of Commerce, private developers, and others.



Understand

The Understand phase established the baseline housing conditions in Manhattan, particularly as they relate to market trends and affordability. This included extensive field work, conversations with the Steering Committee and housing stakeholders, and detailed quantitative analysis.



Analyze

The Analyze phase used several methods of demand analysis to project future housing demand for Manhattan. It also evaluated the economic feasibility of possible housing investments—such as new construction and renovation of different housing types—in order to inform potential workforce housing strategies.



Strategize

The Strategize phase built on the foundation of the market and economic analysis to create a set of goals and a holistic strategic framework for housing in Manhattan. While workforce housing initiatives received special focus in this phase, the strategy also includes supporting tools, policies, and long-term considerations suited to meet the full spectrum of housing needs.



Align

Based on feedback and discussion during the Strategize phase, the Align phase outlined priority strategies and implementation steps. This implementation framework identifies roles for the City as well as for community partners in addressing the full range of housing needs in the community.



Findings & Recommendations

Manhattan's housing market truly is unique—the city's economic and geographic context creates dynamics that cannot be addressed by boiler-plate tools and policies.

The Housing Market Analysis process was designed to build understanding of Manhattan's unique dynamics, highlight key needs and opportunities, and identify the responses that are best-suited to respond to Manhattan's specific context. The four steps of the process integrated analysis, community input, and structured dialogue intended to quantify those unique market dynamics as well as identify appropriate policy responses.

This section summarizes key housing needs identified in the HMA, as well as the recommended housing strategies. (These subjects are described in much greater detail in the chapters that follow.)



Key Housing Challenges

Significant Demand Across the Affordability Spectrum

The market analysis applied a combination of methods to project housing demand in Manhattan for the next two decades. The study concluded that there is demand for between 2,800 and 4,400 additional units of housing (800 of which could be met through renovation of the existing housing stock). This demand spans the entire spectrum of

household affordability, including housing needs for low-income households, middle-income or “workforce” households, and higher-income households.

High Cost of New Housing

It is currently exceedingly difficult to develop new housing that is attainable to moderate-income households without some level of support. This is driven, in large part, by national trends and supply shortages that cause escalating material prices and



construction delays. Local infrastructure development needs also add to housing costs of new housing in greenfield areas.

Housing Instability

As in the nation overall, very low-income households in Manhattan struggle to make ends meet, often straining to make rent or mortgage payments. This can put families at risk of homelessness, or cause them to move frequently in a manner that disrupts stable employment, harms school attendance, and

creates chronic stress. To the greatest extent possible, helping low-income households mitigate housing instability can allow them to thrive in other areas of their life, including through active participation in the workforce.

Inventory Shortage

As of Spring 2022, Manhattan has a low inventory of available homes currently listed for sale. There is just one month of supply, which creates means that prospective buyers have a limited selection of homes to view and

submit offers on. A balanced market typically has a five to seven month supply. A lack of supply contributes to buyers paying above list prices, multiple offers on a single home, and rapid price increases.

Young Professionals

The Manhattan community strives to cultivate a vibrant workforce; attracting and retaining talented young professionals is one dimension of an overall workforce development strategy. While Manhattan out-performs other communities in the metropolitan area in the growth of its young professional population, it actually lags most of its peer communities in other parts of the country. Expanding the availability of attractive and attainable housing opportunities can help Manhattan better compete and sustain its growing economy.

Older Adults

Seniors (those aged 55 years or more) are, by far, the fastest-growing age cohort in Manhattan. As Manhattan's older adults age into new life stages, their housing needs will change. Some may want to make accessibility improvements to their current homes, some may want to downsize, some may want to live with or closer to younger family members, and some may want to enter community arrangements that offer medical support on-site.



Condition Challenges

Community conversations consistently raised concerns about the physical conditions of some of Manhattan's older housing, including both for-sale and rental housing. There were several dimensions of this concern, sometimes regarding available homeownership opportunities, and sometimes a segment of the community's rental housing. Each of these challenges is difficult to adequately quantify or analyze, yet the prevalence of conversation highlights the need to improve the marketability and condition of housing opportunities currently affected by these challenges.

Recommended Housing Strategies

The HMA Steering Committee, City staff, local housing stakeholders, and the consulting team worked together to identify four overarching housing goals and a series of associated strategies to advance those goals. This Strategic Framework is outlined on the next page, and detailed in Chapters 4 and 5.

Shift in Student Demand

Kansas State University has experienced declines in student enrollment since 2014. At the same time, newly-built student-oriented multifamily properties have performed relatively well. And in 2022, K-State instituted a requirement that first-year students live on campus during their first year. The aggregate impact is a shift away from demand for student-oriented housing in single-family

rental arrangements (i.e., converted single-family detached homes). This creates an opportunity and need to transition these properties to meet other types of housing demand.

There is adequate rental housing stock to accommodate increases in enrollment from current levels.

Strategic Framework Overview: Recommended Best Practices from other Communities

Goal 1: Workforce Housing	Goal 2: Policy Support	Goal 3: Housing Planning	Goal 4: Maintain & Renovate
Utilize Economic Recovery & Relief sales tax funds to increase and preserve the workforce housing inventory.	Support housing efforts that address housing challenges faced by all housing segments.	Invest in planning aimed at reducing barriers to adding, stabilizing, and securing quality, attainable housing.	Encourage maintenance and improvement to the community's existing housing.
Establish a revolving loan program for new construction, renovation, and redevelopment to create workforce-affordable housing Pursue additional sources of funding to complement revenue from the economic recovery & relief sales tax Expand assistance for first-time homebuyers to support mortgage attainability Support community efforts that facilitate workforce housing development	Provide support to community groups working to establish cooperative models, such as a Community Asset Transition fund, Community Land Trust, Limited Equity Cooperative, or other model. Continue to maximize use of federal funding programs to address key housing challenges Continually identify opportunities to support community partners in successful implementation of housing activities	Strengthen local capacity to guide the creation and preservation of needed housing opportunities Continue to align local policies that facilitate the creation and preservation of needed housing Strengthen relationships and communication with the development community	Establish a Neighborhood Revitalization Program to encourage property improvement and redevelopment in targeted areas In coordination with community partners, continue to provide home repair assistance to low-income homeowners Continue to explore best practices for encouraging maintenance and improvement of existing housing



Chapter 2

Housing Analysis

The Context for Housing in Manhattan

No two communities are alike. **Manhattan has specific features** that impact its ability to create and sustain suitable housing opportunities.

A Landlocked City

Manhattan is largely “landlocked” in its potential for new development. While undeveloped land exists and there is capacity for some development, the flood plains along the Big Blue and Kansas Rivers, the K-State land to the north and northwest, Tallgrass Prairie National Preserve to the south, and Ft. Riley and its associated noise impact area to the west make it infeasible to expand into many of the undeveloped areas around the city. This dynamic makes it difficult to add new supply to the market, which contributes to escalating prices and unattainability. This also heightens the importance of exploring housing typologies in redevelopment areas that can create more new units with less land—moderately dense housing types that also support walkability, as seen in taller structures and mixed-use developments.

Institutional Impacts

Kansas State University, Fort Riley, National Bio and Agro-Defense Facility, and the animal health corridor are major economic drivers, consistently bringing new people to the community—whether as students, sta

faculty, service members, army civilians, contractors, and employees. K-State and Fort Riley also play a significant role in Manhattan’s housing market. The relative impermanence of student and military households, for example, means that renting is the appropriate option for many; indeed, the city has a higher rental rate than the average American community. Even though about half of the city’s housing stock is single-family, a full 57 percent of the city’s households rent (49 percent in the region)—compared to 32 percent in the state and 35 percent in the nation overall.

As a captive audience of first-time renters, students can be at risk of neglectful practices by landlords. Students may not be familiar with their legal rights as renters, may not know what to look for in a lease, and may be willing to accept low-quality housing options in a trade-off for a walkable location near campus and Aggieville.

At the same time, the student housing market historically elevated property value expectations in neighborhoods near campus. Students often rent in larger groups, who in combination may pay a high overall rent for the housing unit, even if only paying under \$500 each per bed. Historically, this meant that older single-family homes had a higher market value as a rental property than as owner-occupied property.

What is “Suitable Housing”?

Suitable housing is a broad concept encompassing all the characteristics that make a home a good fit for a given household: a home’s size, quality, amenities, and condition, whether it is rental or for-sale, location, and, of course, affordability.

An “affordable” monthly housing expense (i.e., rent or mortgage payment plus utilities) is conventionally understood to comprise no more than 30 percent of a household’s gross monthly income. For the median household in Manhattan (earning \$51,000 a year) this equates to a maximum \$1,275 monthly housing expense. A household paying more than 30 percent of its income toward housing costs is considered to be “cost burdened.”

What is “Missing Middle” Housing?

Missing Middle Housing refers to house-scale buildings with multiple units—duplexes, four-unit walkups, and other housing types compatible to single-family homes. Allowing for and supporting Missing Middle Housing can help support neighborhood walkability while also introducing housing types which may be more attainable than conventional single-family detached homes.

However, the market shifted in recent years such that single-family homes increasingly have higher value as owner-occupied properties than as converted rental properties. The softening student market for single-family rental housing can be attributed to a combination of declining enrollment at K-State, and the introduction of new, market-rate student-oriented housing options.

The “live-on” requirement K-State introduced in fall 2022 is expected to further contribute to these market shifts. Yet the escalated costs of construction and “reconverting” a home to a more typical single-family configuration is still a barrier to returning these single-family homes to Manhattan’s supply of homeownership opportunities. It is also important to balance these reconverting efforts with the need to maintain the current supply of affordable housing that is provided by these non-conforming units.

Economic Diversity

Housing has a critical role to play in cultivating a diverse and resilient local economy. Desirable and suitable housing options are essential in attracting and retaining a competitive workforce. Indeed, housing suitability and attainability are growing in importance as economic development priorities.

The presence of K-State and Fort Riley have been both an asset and a challenge for

Manhattan. On the one hand, the relative stability of higher education and military sectors means that they serve as anchors in Manhattan’s local economy, stabilizing it against the ups and downs of the business cycle and of economic shocks (such as from COVID-19). On the other hand, the lack of economic diversity in the local economy historically tied Manhattan’s economic growth potential to these sectors.

The community is taking positive steps to leverage these institutions in a way that diversifies the local economy through the National Bio and Agro-Defense Facility, animal health corridor, and associated businesses. The recent announcement of the planned Scorpion Biological Services facility is an incredible boon to Manhattan’s local economy, and is projected to create 500 new, high-paying jobs over the next seven years.

National Trends Impacting Manhattan’s Housing Context

National economic trends also set an important context for understanding Manhattan’s housing needs.

Escalating Construction Costs

Rising construction costs have made it increasingly difficult to deliver new housing at attainable prices. Awareness of high construction costs has grown amid the supply shortages associated with COVID-19,

Military Family Housing Demand

Fort Riley provides value to the region and the community, serving as one of the largest employers and having a \$1.9 billion dollar economic impact. Its housing demand matches the greater Manhattan housing market with a full spectrum of consumers with different resources, needs, and preferences. Fort Riley currently has 3,826 family housing units on post at an occupancy rate of 96 percent and barracks occupancy at 95 to 96 percent. This implies there are a variety of family unit types including single soldiers, who might fall into the “workforce housing” definition looking for on-post housing. Approximately 1,742 of 5,400 military-affiliated families live in Manhattan proper (1,079 active military/666 Department of Defense civilians).

Military households represent a small fraction of the 22,000 households living in Manhattan and come with unique characteristics. First, with deployments, permanent change of stations, and short-term training exercises, the population of active military soldiers and their families in our community is constantly shifting. This makes it incredibly difficult to forecast the military’s future housing needs. Additionally, active military personnel receive Basic Allowance for Housing (BAH) from the Department of Defense to assist with housing costs. While this makes housing more attainable on-post, this can also have a negative impact on the cost of housing in communities surrounding military installations.

Manhattan at a Glance

Population	55,400
Households	20,900
Median household size	2.3
Median household income	\$51,000
Population aged 18-24	31%
Vacancy rate	12%
Renter occupancy	57%
Owner occupancy	43%
Median home value	\$232,000
Share of units that are multifamily	35%
Share of units that are single-family	49%

Source: ESRI 2021



yet construction costs rapidly escalated over a much longer period. Between 2001 and 2019, construction costs increased by 100 percent, and by 30 percent from late 2019 to mid-2022. Escalating costs are attributed both to materials and labor. In Manhattan, a shortage of skilled trade workers has led to increased prices.

Low Inventory and Rising Home Prices

The low inventory of available homes is contributing to rising prices and difficulty for first-time homebuyers. The inventory of available homes hit a record low in early 2021 and has not recovered, with a particularly acute shortage in existing homes on the market. This exacerbated a trend of home

price growth that has been in effect for nearly a decade, with real (inflation-adjusted) home prices above the mid-2000s peak and 60 percent above their 2000 level (ZHVI).

Inflation

The consumer price index, an inflation gauge that measures costs across many different items, rose eight percent during the course of this study (September 2021 to August 2022); this is the fastest pace since 1982. These trends are stretching the budgets of low- and moderate-income households, making it increasingly difficult to save for financial priorities like buying a home.

Short-Term Rental Demand

The recent phenomenon of short-term rentals (STR) as a lodging option is impacting every community across the nation. In Manhattan, this model appeals to visitors to K-State, Fort Riley, the Tallgrass Prairie, and other community amenities. It also serves as an additional source of revenue for private property owners.

The MDC regulates STRs as a commercial use and establishes a conditional or limited use process for reviewing and approving prior to operation. However, the MDC has only been in effect since January 1, 2022 and isn't prescriptive in addressing the long-established presence of STRs in Manhattan, though it creates a process to address compatibility and potential external impacts. It is recognized that STRs will be part of an ongoing conversation on housing availability and affordability.

Statewide Trends Impacting Manhattan

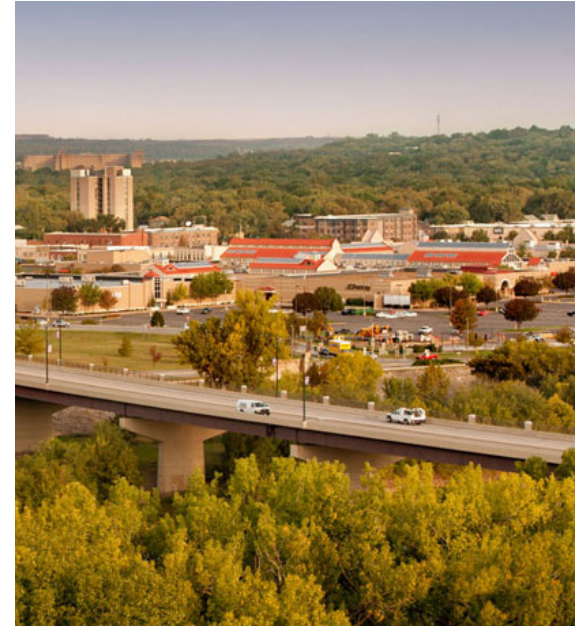
The Kansas Statewide Housing Assessment 2021 ("Assessment") sheds further light on trends impacting the housing context in Manhattan. The assessment is available at <https://kshousingcorp.org/kansas-statewide-housing-needs-assessment-2021/>.

Movement Toward Metropolitan Areas

The state assessment identifies that Kansas's population is converging toward Metropolitan areas, such as Manhattan, drawing largely from smaller counties in the surrounding area. Yet the low production of housing units to meet that growing demand is preventing interested households from finding housing options that meet their needs in communities of their choice. Riley County has the highest housing value to homeowner income ratio (3.93) of any county in the state, reflecting significant affordability challenges for current and prospective residents alike. Riley County similarly had among the highest ratios of median gross rent to renter household income.

Aging Population

The Assessment also identifies that all regions across the state experienced an increase in population over the age of 55, and a decline in the 45-54 age cohort. Just as in the nation as a whole, these trends reflect the aging of the Baby Boomers, and the ongoing need to expand housing options that meet this generation's needs. Options to help these households age in place, downsize, and connect to needed health and social supports are all an important part of the conversation.



Key Housing Market Trends

Understanding housing attainability **and affordability is a more complex** exercise than meets the eye. One must ask several questions: “Attainable to whom? Attainable compared to what? What is available?” This section explores **different dimensions of each of** these questions.

The Spectrum of Attainability

What is affordable to a household is directly impacted by that household’s income, while community-level affordability must consider the community’s full spectrum of household incomes. The chart on page 24 shows the income distribution of households in the Manhattan region and the city of Manhattan

along a spectrum of the area median income. (The chart reflects affordability of those aged 25 years and older a proxy for understanding the non-student population.)

The Cost of Available Housing

The costs of housing—sale prices and rents—have a critical bearing on home attainability in a community. Home prices in the Manhattan area steadily increased over the last two decades, with median sale prices rising from \$117,000 to \$199,000 (or over 70 percent) since 2003. At four percent annually, this rate of home price growth is two and a half times greater (250 percent faster) than the current rate of household income growth (1.5 percent). The price of new homes rose at a particularly rapid rate in recent years—nearly 50 percent since 2012, and a staggering 16 percent, or \$46,000 per home, in just this past year.

Reliable rent data are less broadly available than home sales information, but available data suggest modest rent growth—an estimated rate of just six percent since 2010. The median gross rent in the city is \$910, and \$970 in the region—above the state average, but below the national average (\$1,100). These trends reflect the relatively soft overall rental market, which is associated with declining relative demand due to factors such as K-State’s decreased enrollment over the past seven years.

At the same time, newly built multifamily properties are performing well. After several years’ stabilization (absorption) of new units, properties built since 2010 are at 94.3 percent overall occupancy—a strong indicator of their marketability to the segment of the rental market that can afford the higher rents in new properties.

Housing Availability

Home availability is also an important component of attainability. The number of homes on the market at any given point in time, and the number of homes added to the supply each year, are both important indicators of the options available to a household looking for quality housing. In Manhattan, both indicators point to a declining availability of for-sale homes, which contributes to the price growth experienced in the region.

MLS data for the region show a precipitous decline in active listings since 2018—to levels not seen since the Great Recession in 2008—as well as a longer-term trends of declining days on the market of sold homes. Together, these illustrate how Manhattan’s market became more competitive in recent years as there are fewer options available to prospective buyers, and available options are purchased more quickly.

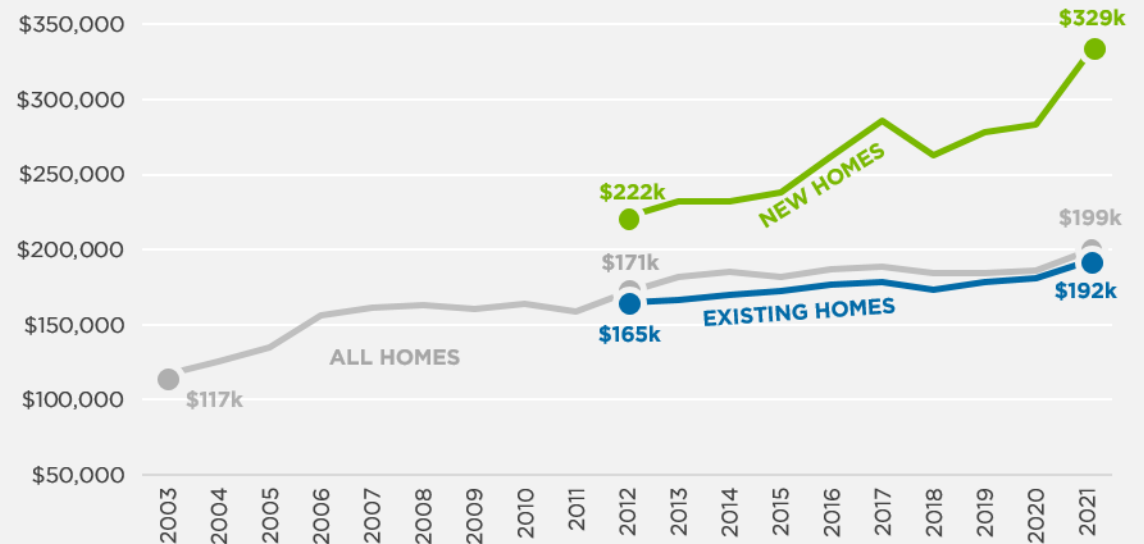
Sales prices in the past year have also been an average of \$11,000 higher than list prices,

showing how buyers are outbidding one another to get under contract. Competition is especially high for existing homes, with final sales prices \$20,000 higher than list prices. In a market like this, households with extra savings and higher incomes will consistently outbid others, meaning that listings which might be affordable to a low- or moderate-income family are rarely actually available to that family.

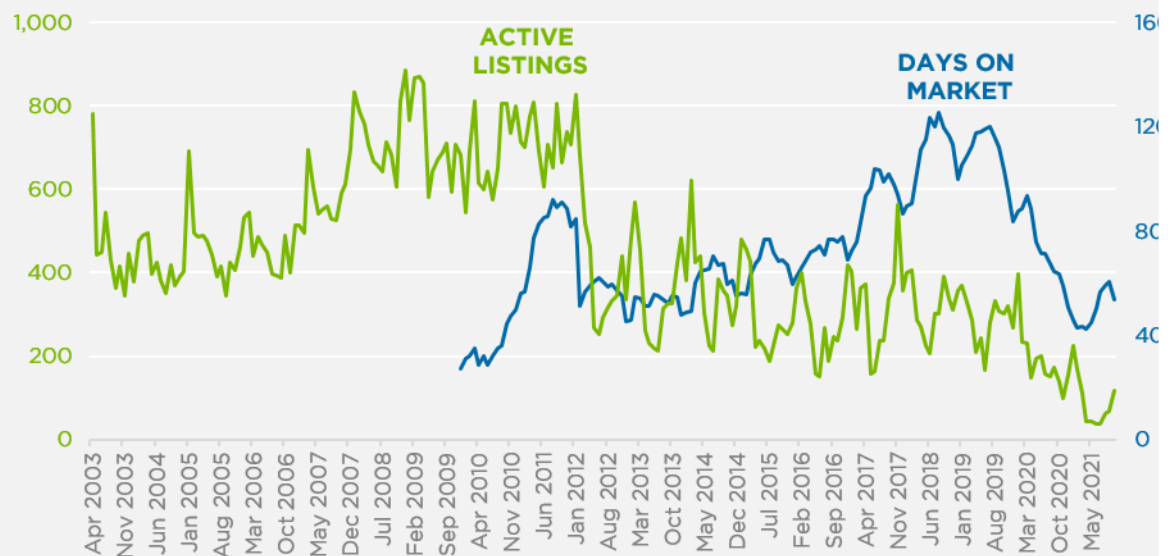
Additionally, building permits in the area did not recover to their pre-recession levels. While the region's rate of new construction has exceeded the rate of household growth, new homes have largely been priced at levels only attainable to higher-income households in the region—particularly since 2015. The lack of new supply that is affordable to a broader segment of the community contributes to rising prices and the competitive market, as well as households living further from school or work, in many cases living outside of the city limits.

These trends point to an urgent need to expand the supply of homeownership opportunities across the affordability spectrum, with special attention paid to creating homes in the workforce-affordable range, where there is the most pent-up demand.

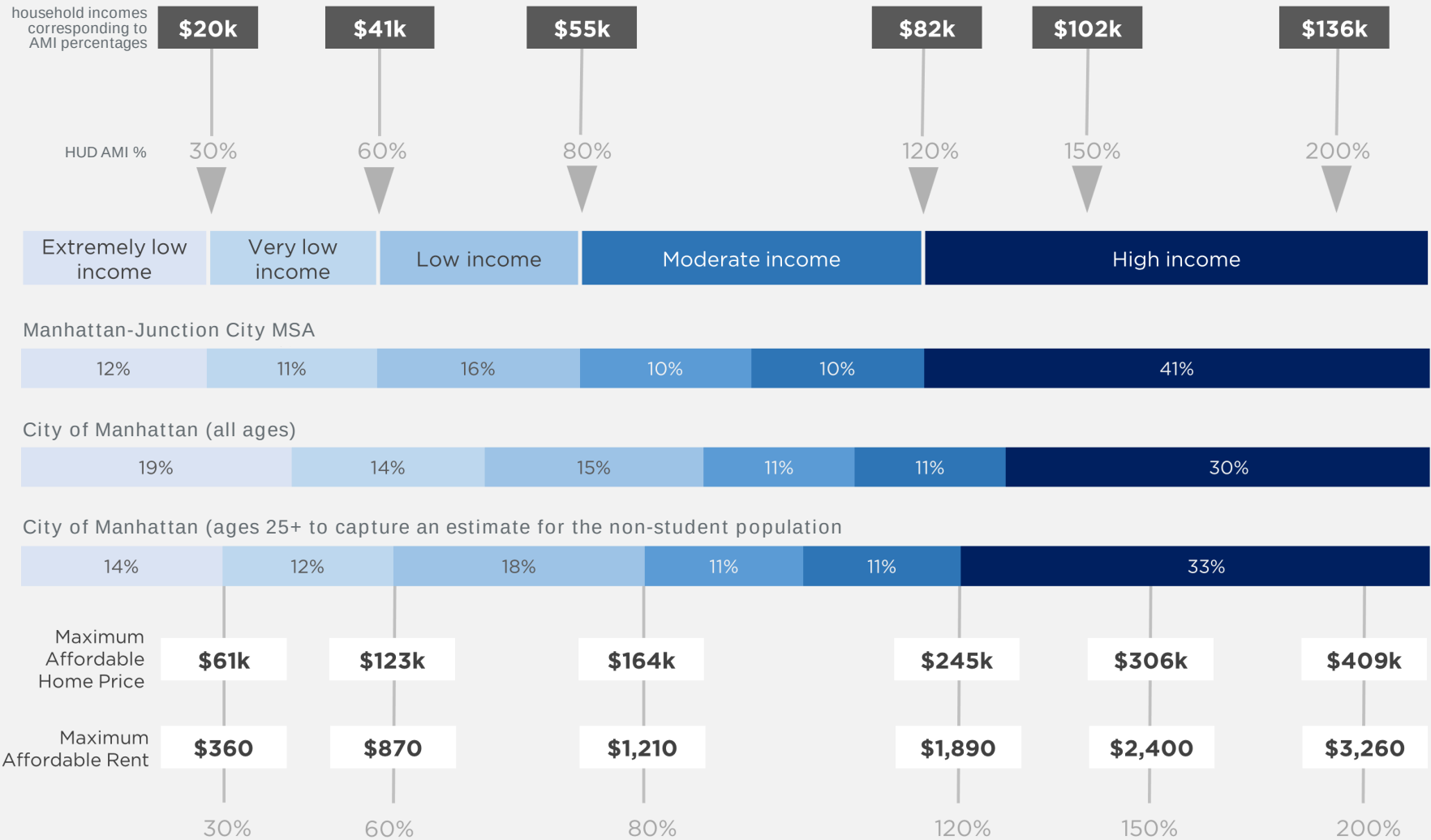
Average Sale Prices



Housing Availability



Spectrum of Affordability



Source: HUD, 2019 American Community Survey (Five-year) Development Strategies, ESRI 2021
 Calculated based on 2-person household incomes. Affordable rents exclude an estimated \$150 in utility expenses to reflect next asking rents.

Manhattan Relative to Other Communities

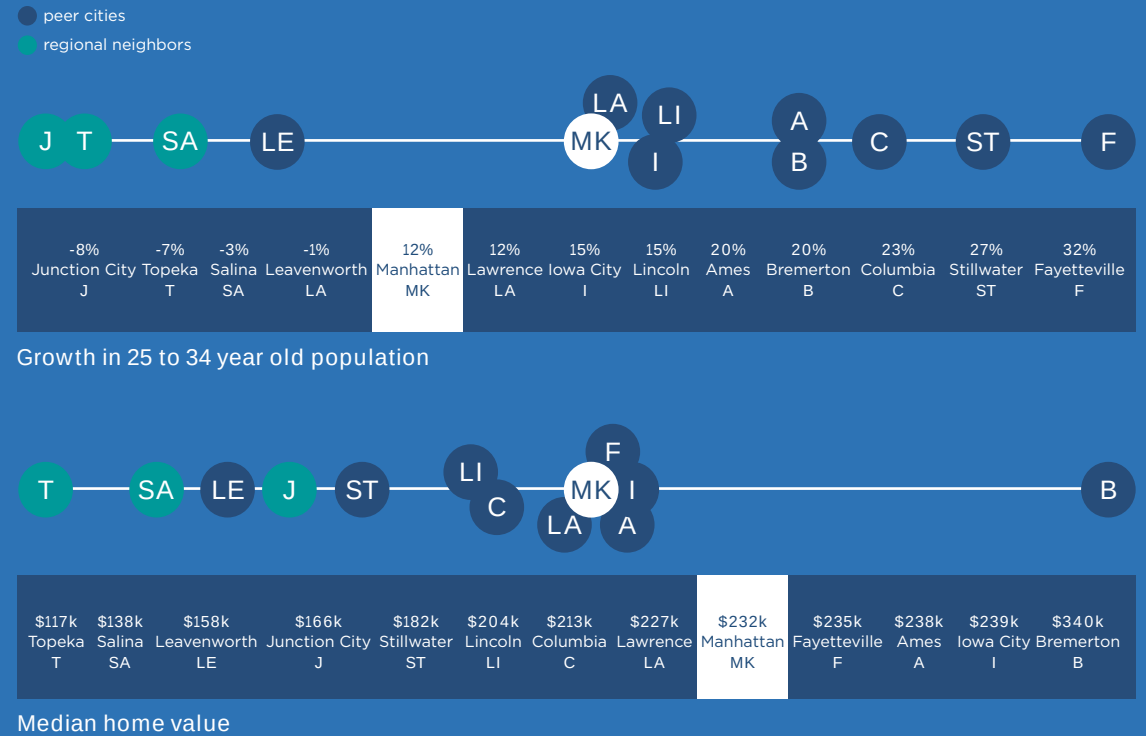
Housing in Manhattan can also be understood in relationship to other cities. How does Manhattan compare to communities with a similar economic and demographic composition? To nearby communities in Eastern Kansas? Is the city an outlier, or does Manhattan have a similar market to other communities?

The following analysis compares Manhattan to two types of cities: 1) peer cities with universities, primarily in the Midwest and Great Plains regions, that have a similar size and population; and 2) “regional neighbors” that operate within the same economy as Manhattan.

A comparative analysis of median home values shows that Manhattan’s median value (\$232,000) sits toward the upper end of the spectrum among peers, and far surpasses values in neighboring communities. Manhattan’s home values, which also sit slightly above the region’s median (\$224,000), suggest that Manhattan is, indeed, a more expensive market than one might expect given its regional and economic context.

Community leaders identified that attracting and retaining young professionals will be essential for the city’s economic health and ability to attract quality employment

Peer and Regional Comparisons



Source: ESRI 2021

opportunities. Fortunately, relative to the region, Manhattan has performed fairly well in this capacity. Since 2010, Manhattan has seen modest growth in its “early workforce” (25 to 34 years of age) and “family years” (35 to 49 years of age) groups. The city outpaced the broader region in attracting these groups, with growth rates of 12 percent and 11 percent, respectively (compared to seven percent and six percent in the region).

While Manhattan is far outpacing neighboring communities in attracting young professionals, it is significantly underperforming relative to its peer cities. Creating housing options that are attractive to this demographic will be key to expanding the city’s economic diversity and health. The workforce housing funds made available by the Economic Recovery and Relief sales tax will be a significant asset in this respect.

Understanding Households in Manhattan

According to the Census, a household consists of all people who occupy a housing unit. A person living alone in a housing unit, or a group of unrelated people sharing a housing unit, such as partners or roommates, is also counted as a household.

In communities that have populations of university students and younger military personnel, there tend to be more households composed of non-related individuals. Almost 19 percent of Manhattan's household population are non-relatives, compared to just four percent nationally.

When evaluating housing demand, it can be helpful to segment households in different ways to understand how affordability is impacted by age and household size. Graphics on this and the following pages provide some of this segmented data, including profiles of example households.



0-30% AMI

Household size
One

Occupation(s)
Restaurant worker

Income(s)
\$8 per hour (\$16,250 annually)

Max Affordable Rent
\$300 per month

Attainable Purchase Price
\$49,000



30-60% AMI

Household size
Four
2 parents
2 children

Occupation(s)
School Bus Driver

Income(s)
\$16.26 per hour (\$33,820 annually)

Max Affordable Rent
\$600 per month

Attainable Purchase Price
\$110,000



30-60% AMI

Household size
Five
2 adults
3 children

Occupation(s)
Firefighter

Income(s)
\$18.52 per hour (\$38,510 annually)

Max Affordable Rent
\$810 per month

Attainable Purchase Price
\$120,000



60-80% AMI

Household size
Three
2 adults
1 child

Occupation(s)
Childcare worker
Retail sales associate, part-time

Income(s)
\$10.22 per hour (\$21,260 annually)
\$12.60 per hour (\$13,860 annually)

Max Affordable Rent
\$720 per month

Attainable Purchase Price
\$110,000



120-200% AMI

Household size
Two
2 adults

Occupation(s)
Biological Technicians

Income(s)
\$19.87 per hour (\$82,660 annually)
\$19.87 per hour (\$82,660 annually)

Max Affordable Rent
\$1,920 per month

Attainable Purchase Price
\$300,000



80-120% AMI

Household size
Two
2 adults

Occupation(s)
Waiter/Waitress
Paramedic

Income(s)
\$8.31 per hour (\$19,850 annually)
\$17.78 per hour (\$36,710 annually)

Max Affordable Rent
\$1,260 per month

Attainable Purchase Price
\$190,000



120-200% AMI

Household size
Three
1 adult
2 children

Occupation(s)
Physical Therapist

Income(s)
\$40.39 per hour (\$84,020 annually)

Max Affordable Rent
\$1,950 per month

Attainable Purchase Price
\$320,000

Maximum affordable rents calculated at 30% of gross household income minus \$150 in monthly utility costs. Attainable purchase prices estimated at 3 times household income. Illustrative salary data based on average wage estimates by occupation (BLS) and local listings.

Community Survey Results

The Housing Survey was created to invite community input on housing experiences and priorities.

The survey was launched in late January 2022 and closed in mid-March. It was made available both online and via hard copy, in English, as well as Spanish and Mandarin. Data from the survey provided invaluable insight into each dimension of housing suitability in Manhattan, as well as housing priorities among a sampling of Manhattan residents.

Who took the survey?

There were 1,439 responses in total and 1,132 responses (80 percent) were from City of Manhattan residents. Most of the remaining responses were from residents of the MSA living outside of the city limits. Responses were geographically well-distributed throughout the city.

While university students (i.e., those enrolled in undergraduate or graduate school) make up nearly 35 percent of Manhattan's population, just 10 percent of survey respondents (140) were students. Thus, this survey provides valuable insight into the housing preferences and challenges particularly of the non-student population.

Respondents currently live primarily in single-family homes (71.5 percent of respondents), duplexes (6.8 percent), and

large apartment buildings (6.4 percent). Comparatively, the existing housing stock consists of nearly 41 percent single-family homes, 7.4 percent duplexes, and more than 10 percent large apartment buildings. Nearly 65 percent of respondents own their current homes and 43 percent rent, whereas ACS data indicate that 60 percent of households in the city rent their housing and 40 percent own their homes.

The median respondent had a household income between \$75,000 and \$125,000; this is also the largest income cohort. This means that, on average, survey respondents are modestly more affluent than the average Manhattan household (median income of \$51,000).

Housing Challenges

The survey asked various questions about housing challenges, specific housing condition issues, and other items to better understand what residents were experiencing. Key observations are summarized in the following section and in the charts to the right.

Physical or Condition Issues

Approximately 55 percent of respondents encountered many housing options with significant repair needs. Renters were more likely to encounter this issue—65 percent of renter respondents identified it, compared to

50 percent of owners. 52 percent indicated that they had difficulty finding a home with the design, features, and amenities they expected at their price point. 26 percent had difficulty finding a home upgraded for their needs. A similar percentage of renters and owners reported these difficulties.

Only 21 percent did not encounter any condition or physical issues when trying to find suitable housing in Manhattan. Nearly 25 percent of owners reported not encountering any issues, while only 15 percent of renters did.

These results were also filtered by age and results were consistent across age groups, with the following exceptions: respondents aged 25 to 34 reported difficulties finding a home large enough for their families at a much higher rate than other cohorts; and those aged 55 and up reported a higher rate of not facing any housing condition challenges than the other cohorts.

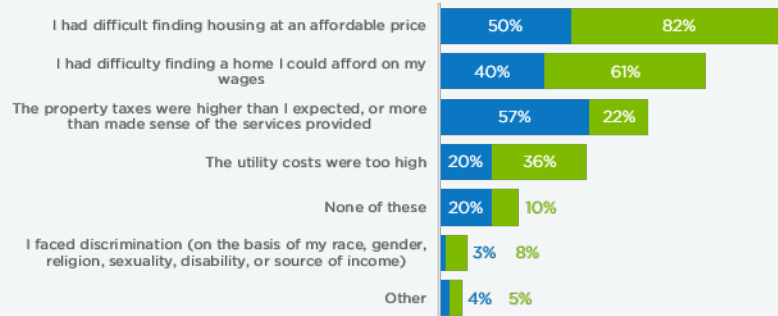
Interior Safety Issues

The top three interior safety issues or repair needs are: leaky, drafty windows and doors (83 percent of respondents); mold and/or water damage (70 percent); and plumbing, electrical, or mechanical systems deficiencies or hazards (66 percent).

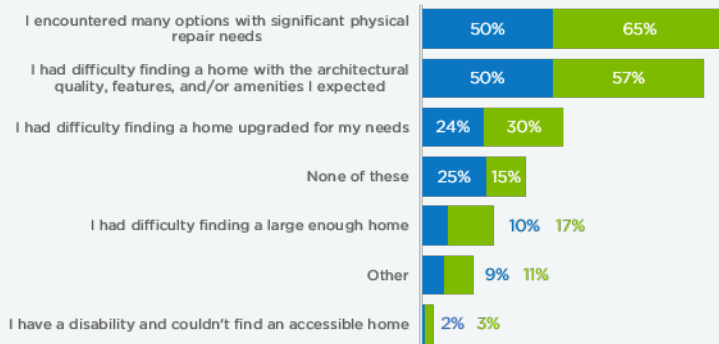
A sizable percentage of respondents also indicated basement units without proper egress windows and insufficient smoke /

Community Survey Results

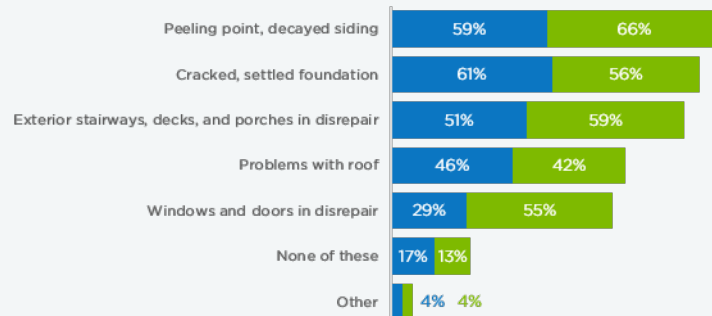
Have you ever encountered any of the following **affordability or access issues** when trying to find suitable housing in Manhattan?



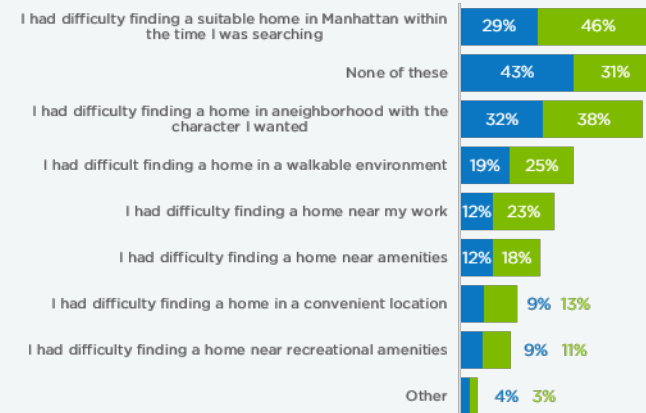
Have you ever encountered any of the following **physical or condition issues** when trying to find suitable housing in Manhattan?



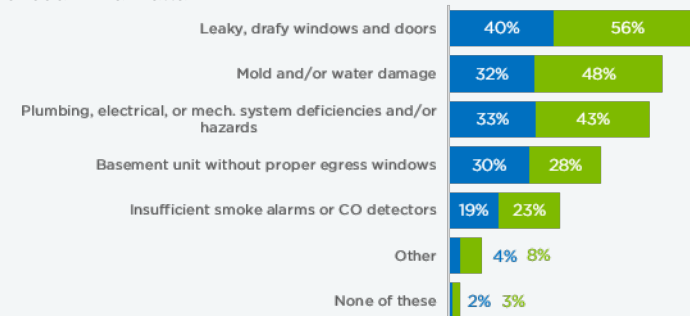
Which of the following **exterior safety issues or repair needs** have you seen/experienced in Manhattan?



Have you ever encountered any of the following **location issues** when trying to find suitable housing in Manhattan?



Which of the following **interior safety issues or repair needs** have you seen/experienced in Manhattan?



carbon monoxide detectors were also shortcomings. The proportions of responses for each issue were relatively similar when broken down by owner and renter, as well as by age cohort.

Exterior Safety Issues

The top three exterior safety issues or repair needs identified are: peeling paint, decayed siding (62 percent of respondents); cracked, settled foundations (60 percent); and, exterior stairways, decks, and porches in disrepair (55 percent).

Windows and door deficiencies, and problems with the roof were also cited by nearly half of respondents. Only 16 percent of respondents indicated that they have not encountered any type of exterior safety issue or repair need. The proportions of responses for each issue were relatively similar when broken down by owner and renter, as well as by age cohort.

Affordability or Access Issues

Despite the relatively high average incomes of respondents, nearly 62 percent indicated that they had difficulty finding housing at an affordable rent or price. Just under 50 percent indicated that they had difficulty finding a home they could afford based on

their wages. Property taxes and utility costs were also commonly selected as affordability challenges. Only 16 percent of respondents indicated they did not encounter affordability or access issues, and five percent indicated they had faced discrimination.

Fifty-three percent of homeowners indicated that property taxes were higher than they expected. Renters indicated that utility costs were too high and were more likely to experience affordability challenges of any kind. The proportion of respondents indicating property taxes are higher than expected increases with each age cohort and housing costs.

Location

The survey also asked if respondents encountered issues and challenges relating to location and housing. The most common response was that respondents did not encounter a location issue (39 percent of respondents). Approximately 35 percent of respondents either had trouble finding a suitable home anywhere in Manhattan when they were searching or had difficulty finding a suitable home in the neighborhood they preferred. Proportionately, renters and those aged 25 to 34 had more difficulty finding a suitable home during their housing search than the other cohorts.

Housing Goals & Needs

Nearly 60 percent of respondents plan to stay where they live currently over the next three to five years. Approximately half of renters want to transition to homeownership, while half want to stay renting. Very few owners indicated that they want to rent in the future. Overall, 25 to 54 year-olds want to own at a much higher rate than rent, and those 55 and older prefer to say where they currently live.

When asked about what types of housing Manhattan needs, respondents showed a strong preference for single-family homes (70 percent), followed by, in order of response rate, townhomes, cottages or tiny homes, duplexes, and mixed-use.

Respondents were generally consistent about what price ranges of for-sale and rental housing is needed in the Manhattan market. More than 55 percent indicated that for-sale homes priced between \$120,000 and \$180,000 are needed the most. The next largest price ranges are \$70,000 to \$120,000 (50 percent) and \$180,000 to \$250,000 (34 percent). Less than 10 percent of respondents indicated a need for for-sale housing priced over \$250,000.

Fifty-two (52) percent of respondents indicated that rental housing priced between \$400 and \$600 per month is needed the most, followed by \$600 to \$800 per month (48 percent) and less than \$400 (30 percent). Only 11 percent of respondents indicated a need for rental housing price over \$1,000.

These responses differ significantly from what respondents indicated they are currently paying (\$1,435 per month for owners, \$1,045 per month for non-student renters, and \$881 per month for student renters, on average) and from what is available in the market. This indicates that there could be a mismatch between what people expect and what is possible or feasible to provide, given market constraints.

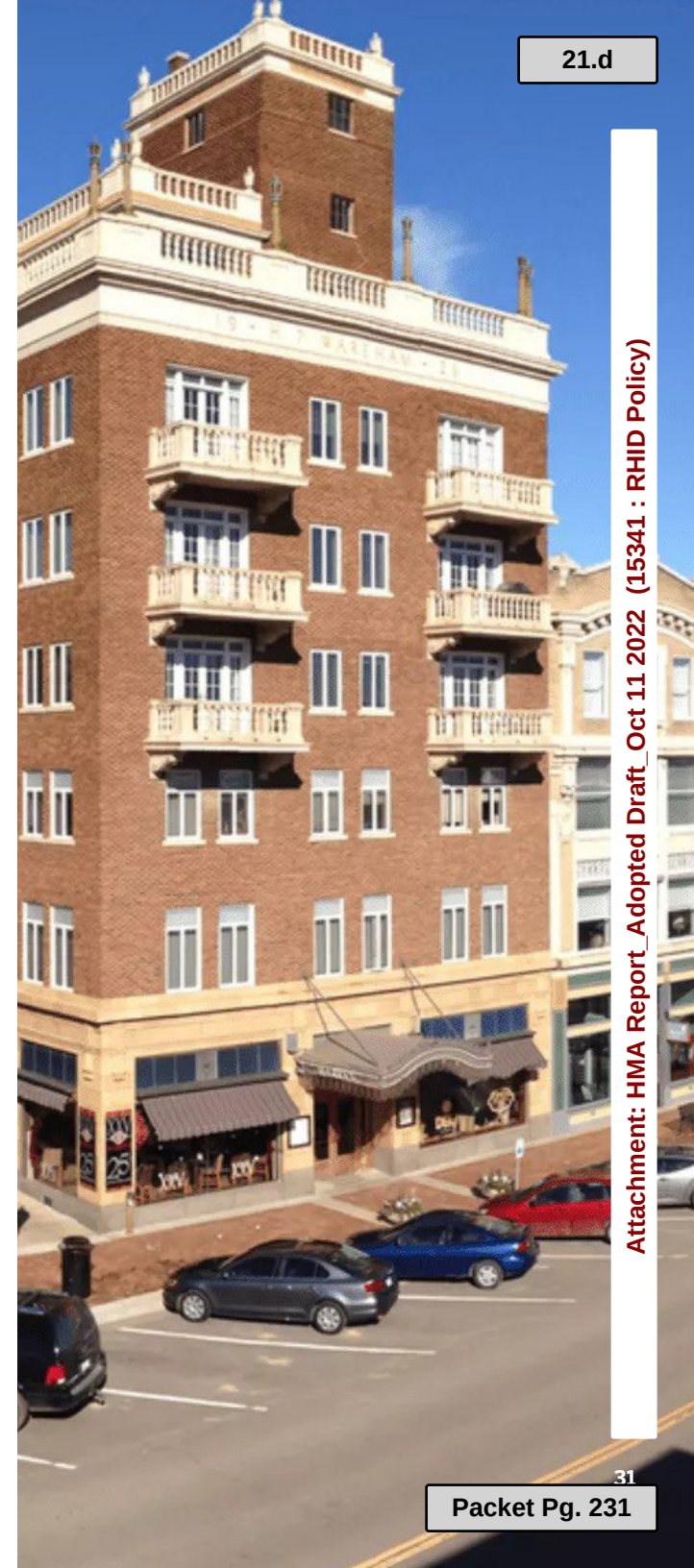
Community Housing Priorities

The final questions asked about housing priorities and what types of housing solutions respondents would support.

The top housing priority is: “Ensure all housing is healthy, fair, and secure.” This includes improving housing quality—especially rental housing—and protecting rights of renters. Almost 60 percent of respondents indicated this is essential. All other options were generally considered important as well.

In terms of housing solutions, more than half of respondents indicated that the following concepts are “very important” or “essential” (in order of positive responses): public development of infrastructure; down payment assistance to owners; grants or low-interest loans to support housing development; mortgage assistance to homeowners; and housing rehabilitation loans. These responses indicate broad community support for potential programs of this type.

Two housing solutions had a relative high response of “not important at all”: higher density housing; and construction financing assistance to builders and developers. These responses may indicate opposition to programs of this type, or possibly less understanding of the role they could play in community housing solutions. In either case, this reflects the importance of education and communication about these solutions as the City continues to explore and implement them.



Future Housing Demand

The demand analysis identifies strong demand across the entire affordability spectrum, including significant needs in the middle-income or “workforce” housing segments.

The market analysis used several methods to paint a holistic picture of housing needs in Manhattan. This chapter summarizes each method of analysis, and details the demand conclusions.

Affordability Method

Affordability analysis uses conventional demand methodology to estimate demand for different income segments, for both owner-occupied and rental housing. This method incorporates data about how much households at different income levels spend toward housing costs, assumptions about prevailing mortgage interest rates, and data about the proportion of owner- and renter-occupied housing units in the community.

Target Market Method

The target market analysis considers consumer profiles of residents in the surrounding region to estimate the potential for and nature of regional in-migration to Manhattan (i.e., number of households, price points, rents, household sizes, and desirable housing products). Using consumer

profile data made available by ESRI, one can quantify the prevalence of different market segments within the broader region. Certain market segments express a preference for housing types that exist and/or could be made available in Manhattan, and therefore could be attracted to live in the city.

Population Growth Method

Population growth analysis simply projects household growth trends forward to estimate the net need for new housing units. This method typically utilizes a range of growth scenarios to establish a range for which the community can plan.

Economic Analysis Method

This method analyzes projections for job growth to estimate future housing needs. State-generated data about the number of new jobs and average wages for growing occupations is used to inform assumptions about the relative growth of different income segments.

The announcement of Scorpion Biological Services new planned facility in Manhattan was made during the course of this study. Available data about the projected jobs were used to refine the economic projections, and were incorporated into the overall demand conclusions.

Senior Demand

Senior demand analysis focuses the affordability and population growth methods on the senior population cohorts. Then, data on aging-in-place, disabilities, and trends for independent living, assisted living, and other care homes are analyzed.

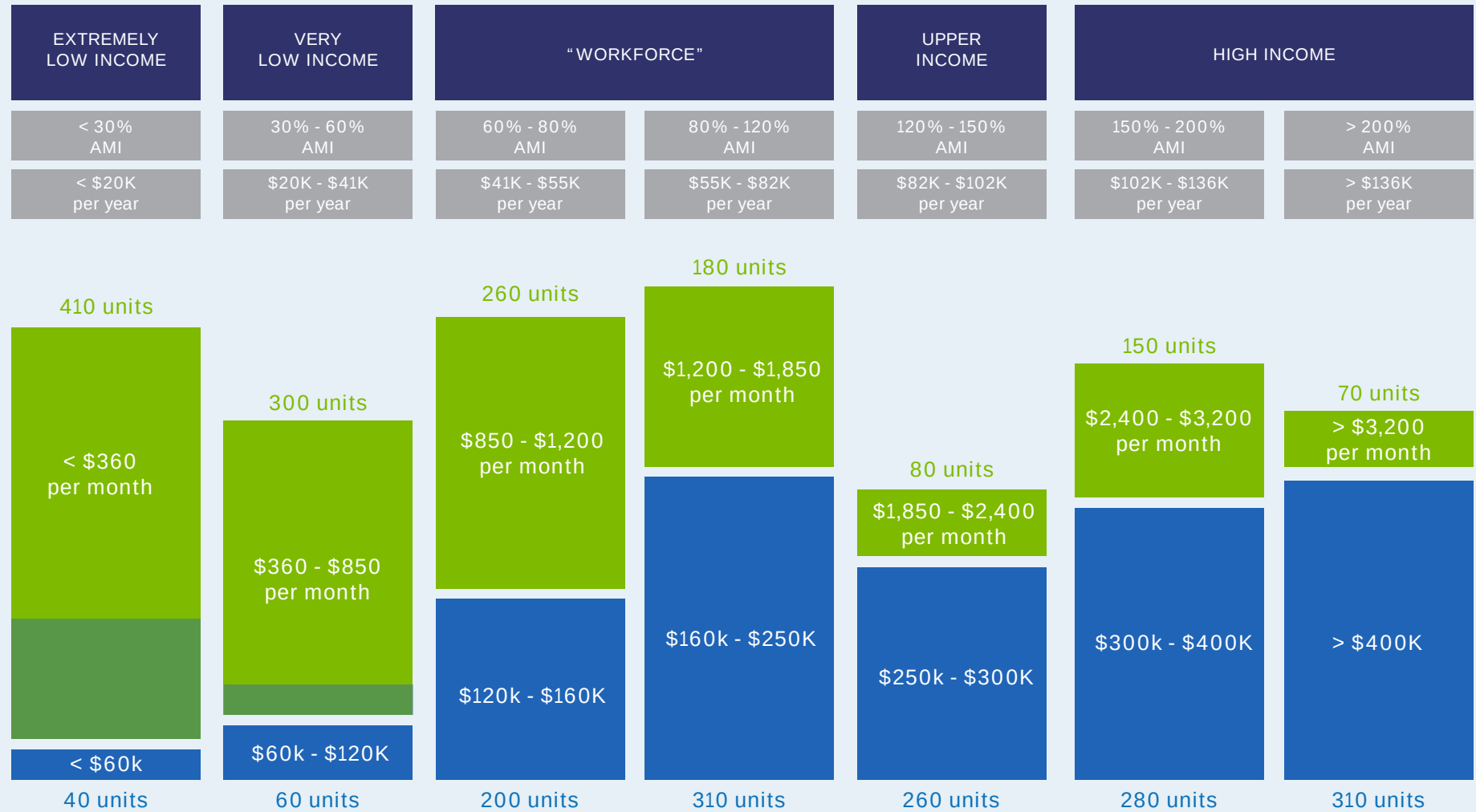
Demand Conclusions

Demand conclusions are reached by triangulating across the five methods described above. The overall housing demand numbers, and the distribution of that demand by income segment and tenure are described in the chart on the next page.

We estimate that Manhattan will need between 2,800 and 4,400 additional units of housing over the next 20 years. Assuming a decrease in overall vacancy from 12 percent to 8 percent, we estimate about 800 units could be met through renovation of existing housing, leaving 2,000 to 3,600 units of net new demand.

As the chart on the facing page indicates, there is significant demand across the entire income spectrum, and for both owner-occupied and rental housing. In the workforce housing range designated by the Steering Committee (i.e., 60 percent to 120 percent of AMI), we estimate the need for approximately 950 units of housing over 20 years.

20-Year Demand Summary (2,000 to 3,600 units of net new demand)



■ Rental units
 ■ For-Sale units
 ■ Student-oriented Rental

Source: HUD, Development Strategies. Calculated based on 2-person household incomes. Aordable rents are "net," exclusive of an estimated utility payment (\$150) as a share of housing costs.



Student Demand

As indicated by the chart on the previous page, a significant share of the housing demand in the 0 to 30 percent of AMI category is actually for student-oriented housing. Even though students have very low incomes, they use loans and parent contributions to pay for housing that they could otherwise not afford.

Even though enrollment at K-State has been in decline since 2017, and K-State has enacted a “live-on” requirement for first-year students, newly-built student housing consistently performs well. Assuming aggregate student housing demand does not rise, an estimated 150 units will be needed to accommodate the shifting market, meanwhile creating opportunities for renovation and/or redevelopment of existing student-occupied single-family rental properties.



Extremely Low-Income Demand

The demand analysis suggests ongoing demand for quality housing affordable to those with extremely low incomes (below 30 percent of AMI). The vast majority of this demand is for rental housing.

Housing affordable to extremely low-income households is very difficult to provide at a high level of quality without both capital and operating subsidy. The Manhattan Housing Authority and Manhattan Area Housing Partnership are best positioned to provide this housing through public housing programs, federal and state Low Income Housing Tax Credits, the Housing Choice Voucher Program, and the National Affordable Housing Trust Fund program.

Expanding the availability of this housing type, while offering various supportive services, is an important step to help prevent homelessness.



Affordable Demand

The demand analysis indicates ongoing demand for quality housing affordable to those with low incomes (between 30 percent and 60 percent of area median income). Most of this demand is for rental housing, though some is for owner-occupied housing.

Affordable housing relies on capital subsidy to be created and maintained at a high standard of quality. The Manhattan Housing Authority, the Manhattan Area Housing Partnership, and Habitat for Humanity are best positioned to provide this housing through public housing programs, federal and state Low Income Housing Tax Credits, and the Housing Choice Voucher Program. To the greatest extent possible, this housing should be located in areas served by transit and/or within walking distance of employment.



Workforce Demand

The demand analysis highlights significant demand in the “workforce” range—defined by the Steering Committee as affordable to households with incomes between 60 percent and 120 percent of AMI. Demand in these categories is fairly evenly split between rental and owner-occupied housing. A broad variety of housing types could be attractive to households in this segment—townhomes, duplexes, apartments, and other Missing Middle types.

Due to high costs of construction, housing in most of this range relies on some form of support to be feasibly created. On the supply side, low-cost loans, infrastructure assistance, and land acquisition assistance can be valuable ways for the City and its partners to provide support. On the demand side, first-time buyers often benefit from down payment assistance programs that bring mortgage payments into reach.



Upscale Demand

Finally, the demand analysis suggests ongoing demand for housing affordable to households with incomes at 120 percent of AMI and above.

For the most part, the private market is able to deliver housing affordable to these segments. However, land and infrastructure availability and costs can still serve as barriers to meeting this demand, which creates pent up demand and competition for existing housing (further raising prices). Strategies to maximize the use of available land can help satisfy demand at all price points. This may include modifying policies to allow for more density or a broader variety of housing products.



Senior Demand

Senior housing is an important subset of demand because the senior age cohorts are projected to continue to grow at a higher rate than other cohorts over the next 20 to 30 years. At a high level, senior housing demand can be segmented into five categories:

- Those who wish to stay in their homes as long as possible and whose needs are met by the existing housing stock. This is the largest senior demand group.
- Those who wish to downsize into a low-maintenance homeownership option like a villa or condo.
- Those who require affordable housing.
- The independent living market.
- Those who require assistance with activities of daily life, or the assisted living, skilled nursing, and memory care market.



Chapter 3

Feasibility Analysis

Understanding Feasibility

The economic feasibility of building, **renovating, or rehabilitating different types of housing affects the ability** of developers to add these units to the market and meet demand. Understanding the factors that **affect feasibility will help guide how** policies and program impact what types of housing can be delivered.

The previous chapters outline the housing needs and goals for Manhattan and identify demand for a broad range of housing types and price points, including those that cannot easily be delivered by the market. Meeting these needs will require some type of incentive, subsidy, policy change, or other

support.

This chapter evaluates the level of support needed to successfully deliver these different types of housing, which informs the role and potential impact of available tools and resources.

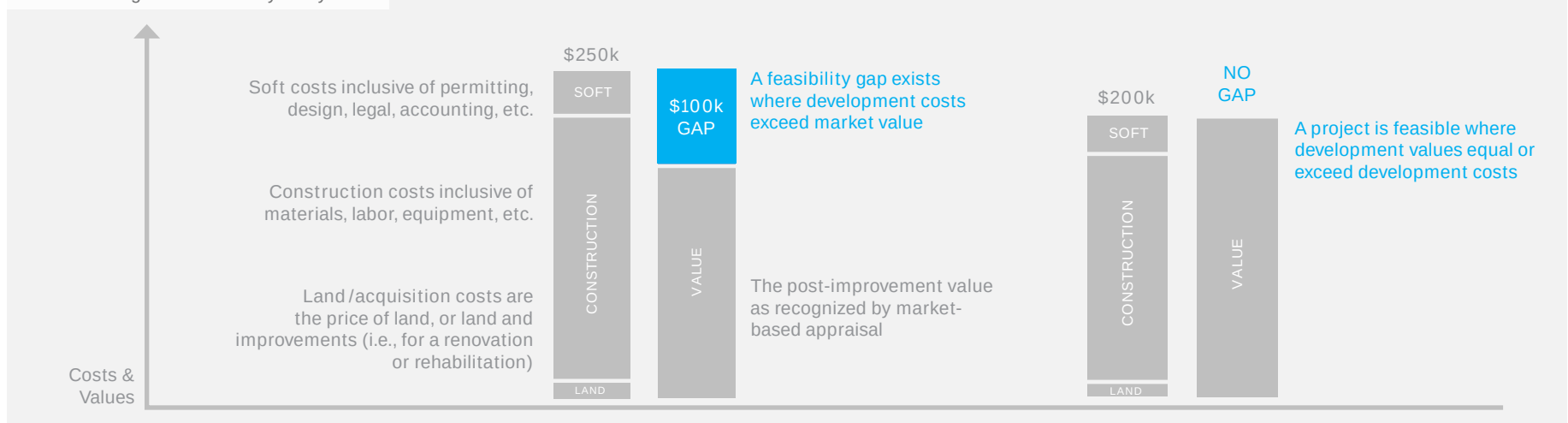
About the Methodology

One must first understand the economic feasibility of building, rehabilitating, or renovating a single housing unit to understand the scale of impact possible through an incentive or subsidy program. This evaluation—feasibility analysis—seeks to evaluate the two sides of this feasibility equation:

- The typology- and market-specific costs to deliver a single unit of housing, including purchase/acquisition, construction, and soft costs.
- The market value of the housing product, based on target rents or sale prices, standard financing terms, a modest profit, and stabilized occupancy.

Where development value exceeds development costs, a housing unit can typically be delivered without the support of incentives or subsidy. Where development costs exceed development value, there is a feasibility gap, which incentives or subsidy can help fill.

Illustrative Diagram of Feasibility Analysis



Single-Family New Construction



New construction single-family continues to be the prevailing housing type built in many communities; however, it is becoming more difficult to produce it in Manhattan at a moderate price point because of land availability, site constraints, and other factors.

Producing workforce-attainable new construction homes will require substantial gap financing, but is an important component of a workforce housing strategy.

Single-Family Owner-Occupied For-Sale Renovation



Stakeholder conversations, the housing survey, and housing data indicate a continued preference for single-family homes in the Manhattan market, particularly for non-students. Reduced enrollment at K-State and a softening student market is opening up more of the existing housing stock to be renovated and sold. The existing housing stock is a critical asset to providing moderately-priced homes to the market, and it is generally more efficient to do so than build new. Depending on the affordability level within the workforce range, gap funding will be needed to provide these units.

Multifamily New Construction



Most new multifamily construction in Manhattan has catered to students, and has performed well. There is a need for new multifamily that is workforce-affordable and, ideally, located near job centers and/or transportation options. New multifamily rental properties are more efficient to produce and operate than single-family rentals and will be an important product to meet workforce and affordable housing needs.

Single-Family Rental Renovation



Single-family rentals were also cited as a need in the community, particularly for families, and would be an important component of the workforce housing market. Market conditions have shifted in a way that more of these homes should be available for families rather than students; however, the economics of renovating these units for rental are not as favorable as building or renovating multi-family units.

Single-family renovation could also be a good source of affordable homeownership opportunities, with the right funding sources in place.

Implications of Feasibility Analysis

This methodology was used to analyze the feasibility of four different housing typologies

- Renovation of single-family homes for homeownership.
- Renovation of single-family homes for rental.
- New construction of multifamily properties.
- New construction of single-family homes.

The intent of focusing on these typologies is that they represent the primary housing types that will help meet workforce demand. Also, there is a need to renovate the existing housing stock as much as possible to help meet future demand.

From a unit delivery standpoint, the renovation of existing single-family homes will deliver more workforce-attainable units to the market than new construction. For rental housing, new multi-family construction will stretch gap funding dollars further than renovating single-family homes.

Overall, a balanced approach will be needed to achieve any production goals, as existing homes that are suitable for renovation may not be available. It is also important for the development community to continue to innovate in ways that help reduced costs and increase production, such as prefabricated walls, panelized construction, and other methods.

For-Sale Owner-Occupied Single Family

The median sale price in 2021 for new construction single-family homes was \$330,000 and the median price for existing homes was \$192,000. New construction prices are not attainable for a large proportion of households in Manhattan and existing homes are an important asset in meeting housing demand for low- and moderate-income buyers.

To better understand what it takes to deliver workforce-affordable owner-occupied housing to the market, an economic feasibility model was created based on a 1,300 square foot single-family home with three bedrooms, two-bathrooms, and an attached one-car garage. Two scenarios were created: new construction and the acquisition and renovation of existing homes.

The new construction scenario assumes a total development cost, including profit (12%), of \$300,000, based on a scan of recent activity and discussions with builders. (Some nonprofit developers, however, have successfully built new homes at much lower all-in costs and the market should continue to innovate to bring costs down.) The renovation scenario assumes an acquisition cost of \$165,000, a \$50,000 renovation, and reasonable profit, for a total development cost of \$240,000. The latter scenario



assumes that the home is in stable condition, with no major structural issues. Renovations would be primarily cosmetic, and include bathroom and kitchen upgrades.

Key observations include:

- Only one scenario, renovation at 120% AMI, is feasible without gap funds.
- Expanding workforce housing options through new construction will require more funds/resources than renovation, and fewer units would be supported.

- A barrier to the renovation approach is the availability of existing homes in good condition to purchase and renovate.
- Thus, while renovation stretches funds further, a balanced approach of new construction and renovation is prudent.
- Targeting the lower end of the workforce attainability spectrum will cost more per unit to deliver, but will also provide a valuable housing option to the Manhattan market.

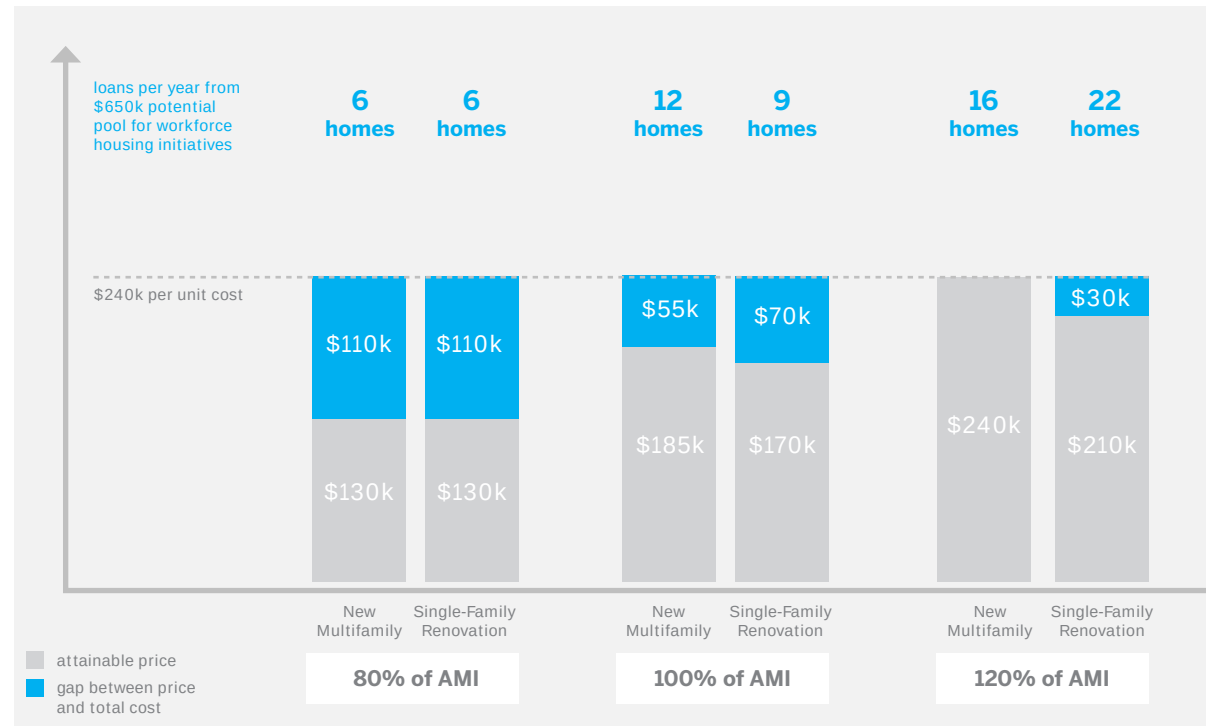
Rental Housing

The rental housing market is much **different than the for-sale market** because it has long catered to the student and military populations. There remains a need for more quality rental options across the **affordability spectrum**.

Single-family rentals are a popular housing option in Manhattan, and investors continue to purchase and renovate properties across the city for rental purposes. While there is concern about many of these units becoming student housing, they are an important asset in providing rental housing for the workforce, especially families.

New multi-family construction has predominantly catered to students in recent years; however, because of economies of scale, it is an important option for workforce units.

The estimated acquisition, development, and operating costs (shown to the right) are based on current market conditions, including recent development projects and prevailing market rents. Several area developers reviewed and confirmed that the estimates are accurate.



Key observations include:

- The cost to deliver a new multifamily unit and a single-family rental home are similar, but the gaps are different at each income level because of difference in operating costs.
- Multifamily rental is generally more efficient to operate, leading to lower per unit feasibility gaps.
- At the high end of the workforce-attainable range, multifamily rental development should require no, or very little, gap funding.
- Overall, new multifamily development is considerably more efficient in terms of adding workforce-attainable units to the market.



Chapter 4

Strategic Framework

Introduction to the Strategic Framework

Manhattan's housing needs are varied and complex—a **Strategic Framework offers a structure** for the range of near- and long-term responses Manhattan can use to meet those needs.

A Strategic Framework outlines the specific goals and associated strategies that Manhattan can use to address its housing challenges. It also helps to establish the holistic picture for how to meet needs, identifying available resources, incentives, partnerships, and policy responses.

The framework outlined in this chapter is the product of dialogue with housing stakeholders, discussion with the HMA Steering Committee, internal conversation among City staff, and best practices from other communities. In identifying preferred strategies, careful attention was paid to where diverse stakeholders' priorities align. Items that may not be elevated within the framework today may very well arise as central priorities in the future; likewise, current priority strategies may become less vital as circumstances change. This framework is intended to serve as a living document—a foundation on which future strategies and priorities can be built.

This chapter also specifies how proposed strategies address the key challenges identified in the housing analysis.



Goal 1: Workforce Housing

Utilize 10% of the Economic Recovery & Relief 2023 sales tax aimed at increasing and preserving the inventory of workforce housing options.

The first goal and its associated strategies focus specifically on the use of the Economic Recovery and Relief sales tax revenue dedicated to workforce housing initiatives, including a revolving loan fund for workforce housing, and potential future first-time home buyer assistance programs. (For the purposes of targeting the City's activities, the Steering Committee has defined the workforce housing segment as households earning roughly between 60 percent and 120 percent of AMI, with future review and revision available to a Workforce Housing Steering Committee.)

This goal also includes strategies which do not directly utilize local sales tax funds, but which can expand available resources or operate in close alignment with locally-funded programs.



Goal 2: Policy Support

Support housing efforts providing solutions to the wider variety of housing market challenges faced by other segments of the housing market (in addition to workforce).

This goal and its associated strategies focus on programs, policies, and activities that meet the needs of the broader spectrum of housing affordability (inclusive of, but not limited to, the workforce housing segment).

Many of these strategies emphasize collaboration; there are many community-led efforts which are critical to meeting Manhattan's housing needs and which the City support through active partnership.



Goal 3: Housing Planning

Invest in planning—including research, development, and use of procedures, programs, and policies—aimed at reducing barriers to adding, stabilizing, and securing quality, attainable housing

The third goal and its associated strategies focus on ways the City and its partners can continuously improve its policies and procedures through planning and research.

Strategies like zoning and subdivision ordinance refinements, data collection, and policy evaluation are never done, and are fundamental to informed policy making and successful implementation of other activities. The City must continue to invest in this work in order to guide decision-making in the years ahead.



Goal 4: Maintain & Renovate

Encourage maintenance and improvement to the community's existing housing through current and new programs and policies.

The final goal and set of strategies focus on other mechanisms to improve the condition of the existing housing stock in Manhattan. Several of these—including the City's CDBG-funded programs—are already underway and important to sustain.

While strategies within other goals touch on this challenge, there are other opportunities—such as the Neighborhood Revitalization Program—that can add to the toolbox of approaches.



Workforce Housing Strategies

Goal 1: Workforce Housing

Utilize 10% of the Economic Recovery & Relief 2023 sales tax aimed at increasing and preserving the inventory of workforce housing options.

Manhattan voters passed a 0.5% Economic Recovery and Relief sales tax in 2020 that will be used for a number of economic development and recovery activities, including a 10 percent dedication toward “workforce housing” initiatives. Over its 10-year life, the tax is projected to generate \$6.5 million for workforce housing initiatives, or \$650,000 per year. This is a significant commitment by the Manhattan community to address housing availability as one dimension of cultivating a competitive, resilient local economy.

While \$6.5 million is a sizable sum of money, the annual \$650,000 is also an amount that could be spent quickly when considering the high costs of construction. For example, if \$650,000 were used to fully subsidize the costs of building a new home at \$220,000 per home (which this study is NOT recommending), the funds would support just three homes per year.

Instead, it is crucial that these public resources are put to judicious use, leveraging other sources and partnerships in order to

maximize impact. (The Feasibility Analysis chapter evaluates how far resources might go toward incentivizing development of potential housing types at appropriate price points.) The City should also structure its assistance such that, as much as possible, funds are repaid to the City and made available for future projects, as revolving loans or similar tools. These principles shape each of the recommended strategies.

There is no single definition of “workforce housing” and the 2020 ballot language did not specify how funds should be targeted. After reviewing several possible options, the HMA Steering Committee determined that Economic Recovery and Relief sales tax funds for workforce housing focused on households between 60 and 120 percent of the regional AMI, or a range of \$40,850 to \$81,700 for a 2-person household. Committee members identified that this range best complements existing federal sources of funding (largely targeted below 60 percent of AMI), and can serve to create housing that promotes economic opportunity in Manhattan. Several other relevant sources available at the state level may be used to support housing affordable to households earning up to 150 percent of AMI. A table showing maximum household incomes by AMI percentage and household size can be found in the appendix.

How Strategies Respond to Key Housing Needs

Help meet **significant new demand** by providing incentives to develop attainable housing options that otherwise would not be built in the community.

Respond to the **high cost of new housing development** by assisting development partners with the housing production at price points attainable to a broader segment of the community than currently provided.

Mitigate the **inventory shortage** by expanding supply available to households at price ranges where there is most demand.

Help attract and retain **young professionals** by expanding the supply of suitable housing options in walkable locations.

Respond to the **shift in student demand** by incentivizing the renovation and/or redevelopment of housing into housing attractive to non-student households.

Address condition challenges by redeveloping and/or renovating existing housing stock that has fallen into disrepair.



RECOMMENDED BEST PRACTICE

Establish a revolving loan program for new construction, renovation, and redevelopment to create workforce-affordable housing

A revolving loan program for workforce housing can support homeowners and development partners in creating homeownership opportunities that support and retain a competitive workforce.

A revolving loan program offers below-market interest rate construction, acquisition, or predevelopment financing to individuals and to for-profit and nonprofit housing development partners. These loans help cover the gap between the costs of development (i.e., soft costs, construction costs, and property purchase) and a sales price attainable to eligible households (i.e., with incomes between 60 percent and 120 percent of AMI). These programs also encourage development partners to take on the risk of qualified projects, which are lower-margin and relatively higher-risk than homes sold at the highest prices the market could bear.

Home opportunities should be targeted to eligible households by capping post-improvement purchase prices and by ensuring buyer household incomes fall between 60 and 120 percent of AMI. The City should also identify geographies in which to focus development activity.

The specific terms of the program should be designed in partnership with local lenders to ensure that it leverages conventional debt, fills gaps in existing financing availability, coordinates with available down payment assistance programs, and establishes sufficient underwriting and administrative capacity. Assistance per home should be capped at an appropriate level to maximize the impact of available funds and to ensure partner developers leverage other sources (including their own equity investment).

Strategy Spotlight

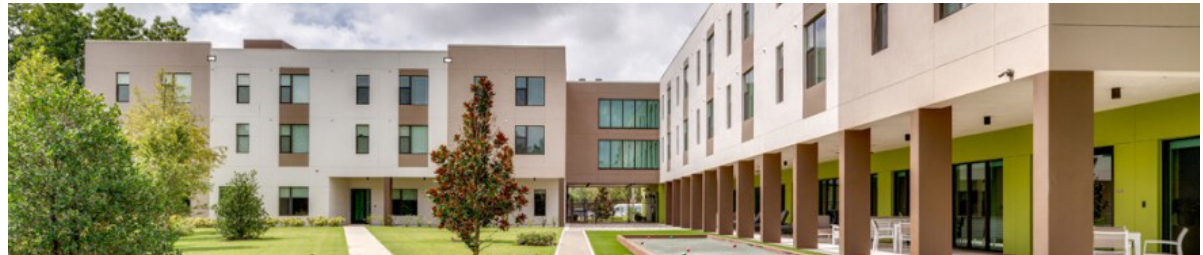
Revolving Loan Funds

A revolving loan fund is a gap financing tool that is self-replenishing, using payments on past loans to issue new loans. They can be used to support a range of activities, including small business support, environmental remediation, and, of course, housing development.

Housing loans can be used for predevelopment, acquisition, construction, or mini-permanent financing. Predevelopment, acquisition, and construction loan programs all revolve relatively quickly (e.g., within two or three years), returning available funds to the capital pool to support future projects.

However, there are tradeoffs between the loan term, the depth of the assistance (i.e., basis points below the market interest rate), the amount returned to the loan pool, and the attractiveness of the program to potential development partners.

It may be prudent to add a provision in the policy to cap resale amounts in order to preserve the units as workforce-affordable over time.



RECOMMENDED BEST PRACTICE

Pursue additional sources of funding to complement revenue from the Economic Recovery & Relief sales tax

The Economic Recovery and Relief sales tax dedication toward workforce housing initiatives is a significant commitment of public resources toward meeting the community housing needs. Yet the scale of the community's workforce housing needs exceeds what can be addressed through these resources alone.

The City can use its funds as a springboard to establish additional partnerships, pursue specific funding opportunities, and align with existing resources.

Kansas Housing Resources Corporation

Kansas Housing Resources Corporation (KHRC) operates the Moderate Income Housing (MIH) Program, which provides grants and/or loans to cities and towns to serve the needs of moderate-income households that do not qualify for federal

housing assistance (i.e., households that fall within Manhattan's workforce housing definition). Cities and counties with populations less than 60,000 are eligible to apply for grants or loans of up to \$650,000. A successful application could double Manhattan's available resources for workforce housing initiatives in a given year. (Manhattan is eligible for this program.)

Kansas Department of Commerce

The Kansas Department of Commerce (KDOC) operates the Rural Housing Incentive District (RHID) program, which aids developers in building housing by assisting in the financing of public improvements, including certain land acquisition costs, site preparation, sidewalks, street lighting, and more. These improvements can be targeted to reduce workforce housing developer costs while enhancing community walkability and livability.



RECOMMENDED BEST PRACTICE

Expand assistance for first-time homebuyers to support mortgage attainability.

Many homebuyers along the entire spectrum receive assistance when purchasing their first home. Some receive assistance from family, but many individuals do not have access to intergenerational wealth. Many households also face significant barriers to saving for a home, even those with well-paying jobs (and more so for lower-income households). The combination of wage stagnation, student loans, rising rents, and costs of living increases can leave little extra money at the end of the month.

Following the 2008 Great Recession, mortgage interest rates gradually decreased to historic lows. This was a boon for mortgage affordability, and contributed to home price growth, while construction lagged behind and many developers exited the industry and specialized trades experienced labor shortages. Beginning in 2022, the Federal Reserve began to raise interest rates to manage inflation, causing mortgage rates to

rise. These higher rates may curb home price increases, but they also reduce mortgage affordability, adding to the difficulty that low- and moderate-income households face in accessing and sustaining homeownership, particularly in an environment where housing production lagged demand.

Down payment and closing cost assistance

Even at more attainable housing prices, down payment and closing costs can be a barrier. While some mortgage options allow for a small down payment (e.g., under five percent of the purchase price), they also require private mortgage insurance (PMI) until the mortgage's loan-to-value ratio rises above 80 percent. This creates significant extra monthly costs for anybody unable to make a down payment of 20 percent or more. Assistance with up-front costs of a purchase can help households afford a home and access more sustainable mortgage terms.

Eligibility for many existing down payment assistance programs is capped at 80 percent of AMI. To complement its workforce housing production supports, Manhattan and its partners can consider expanding options for first-time homebuyers who have incomes between 60 and 120 percent AMI.

Matching savings fund

Matched savings programs can help encourage and accelerate first-time homebuyers' efforts to save for their first purchase. By matching deposits of participating individuals, these programs can help bring homeownership closer to reality.

KDOC is seeking qualified organizations to administer Individual Development account (IDA) programs in communities throughout the state. KDOC offers state tax credits to organizations to support eligible low-income individuals in saving (with up to a three to one match for deposits) but relies on local partners for implementation.



RECOMMENDED BEST PRACTICE

Support community efforts that facilitate workforce housing development

Manhattan's community of developers, existing nonprofits, and other organizations are essential partners in addressing workforce housing needs. A revolving loan fund, as described earlier in this chapter, is one important mechanism for supporting their work. However, there are other mechanisms available for the City to explore.

Community Asset Transition Fund

Community Asset Transition (CAT) funds are public or nonprofit entities that proactively align development opportunities in a community—often in a specific area or neighborhood—and help to transition assets (like land and homes) to active uses that create significant community benefits.

Entities like CATs can lead a range of activities. Some acquire vacant properties through tax sales and reposition them for use by other entities. Some proactively purchase underutilized or distressed properties in focus areas. Some complete lead abatement or deconstruction prior to sale. Others directly partner in rehabilitation and redevelopment activities.

What these different activities have in common is that they complement for-profit development through long-term coordination and planning, aligning future development with community priorities while reducing the holding costs associated with long-term and neighborhood-scale development activities.

A future CAT in Manhattan could, for example, play a role in supporting holistic redevelopment in core neighborhoods. It could also help lay the foundation for a future nonprofit-led Community Land Trust or Limited Equity Housing Cooperative by helping to aggregate properties in appropriate areas.

In all possible uses, the goal would be to help transition properties back to beneficial use and private ownership, whether by individuals, development partners, or nonprofits.



Strategies to Meet the Full Spectrum of Needs

Goal 2: Policy Support

Support housing efforts providing solutions to the wider variety of housing market challenges faced by other segments of the housing market (in addition to workforce).

As described in Chapter 2, there is demand for housing across Manhattan's entire spectrum of household affordability. Manhattan has identified specific resources to address the "workforce" segments within that spectrum (households with incomes between 60 percent and 120 percent of AMI)—these strategies are described within Goal 1. But a comprehensive strategy for housing in Manhattan must also identify efforts to meet any income in Manhattan.

There are a number of existing programs and resources available to the Manhattan community that are well-positioned to meet these needs. Resources such as the Community Development Block Grant (CDBG), the Low Income Housing Tax Credit (LIHTC), and the Housing Choice Voucher (HCV) programs are important tools for providing and preserving quality housing that is affordable to low-income households. (The City manages the CDBG funds allocated to Manhattan, while private developers and nonprofits such as Manhattan Area Housing Partnership utilize LIHTC. The Manhattan

Housing Authority and the North Area Flint Hills Area Agency on Aging utilize the HCV program.)

Land use policy and infrastructure have an important role to play across the entire spectrum of housing needs. Creating zoning policies that support the creation and preservation of sufficient housing are a foundation upon which many other efforts rest. Zoning and land use considerations are described in greater detail within Goal 3.

There are also several community-led efforts to expand the availability and suitability of housing options in Manhattan. Community-led efforts to support renters, for example, can help promote housing stability. There has also been significant community interest in expanding access to alternative tenure options in Manhattan, such as through Limited Equity Housing Cooperatives (LECs) —two of which are already present in Manhattan and Community Land Trusts (CLTs). In these "shared-equity" housing models, individual households co-own their homes with organizations that share the costs, risks, and wealth-building features of traditional homeownership.

This section outlines strategies to maintain and support housing efforts to meet Manhattan's broader range of housing needs.

How Strategies Respond to Key Housing Needs

Help meet **significant new demand** by creating and preserving housing options affordable to households with a range of preferences and incomes.

Address the **high cost of new housing** by assisting low-income homeowners with home maintenance.

Avoid **housing instability** by educating and supporting renters in their experience.

Address the **inventory shortage** by expanding the range and flexibility of housing options.

Help to attract and retain **young professionals** by providing attainable and unique housing options.

Assist **older adults** age in place through accessibility improvements and by creating housing alternatives that might better suit the life stage.

Address **condition challenges** faced by low-income homeowners by assisting with critical improvements.



RECOMMENDED BEST PRACTICE

Provide support to community groups working to establish shared equity developments

Shared equity models combine features of both renting and homeownership to create a housing opportunity that, for many households, offers a highly desirable mix of attainability, community building, and wealth building—the unique blend of which is unavailable through either traditional homeownership or renting.

Apart from the financial arrangement of CLTs and LECs, these models are often designed in a manner that promotes mutual support and community building. Features such as shared open spaces, gardens, community rooms, and other amenities promote community interaction and relationships between neighbors. They may also include some element of self-governance, which can build community pride, civic engagement, and ownership.

Shared equity models require time, planning, and support to get started, particularly because conventional financial institutions are unfamiliar with how to finance their development. Yet the potential benefits far outweigh the complexities.

Community Land Trusts

In a CLT model, a non-profit owns the underlying land on which a home is built, while a household (often income-qualified at some maximum percentage of AMI) buys and owns the home itself. If that household moves to a new home, the equity in the house is split between the household and the non-profit. This allows the non-profit to pass its share of those proceeds on to the next buyer/household via a lower price, and also help sustain the organization's operations.

In effect, CLTs durably sustain attainable homeownership opportunities for future

buyers, while individual households build a modest amount of wealth to apply toward future financial goals. CLT homes themselves can be many different housing types, including single-family detached homes, townhomes, and other Missing Middle types.

Limited Equity Housing Cooperatives

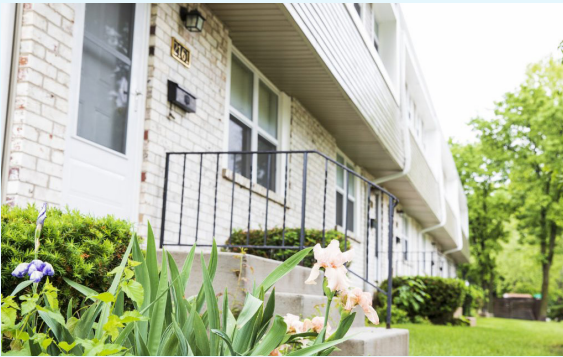
In a Limited Equity Housing Cooperative (LEC), a co-op organization (usually a nonprofit) owns both the land and structures. Residents buy into the property through “shares” of an ownership interest in the LEC. (Sometimes, only prospective residents with incomes below a certain maximum percentage of AMI are eligible to buy shares.)

When residents leave the LEC, they sell their shares, with their equity proceeds based on a pre-set formula that splits the property's value appreciation between the co-op and its members.

Strategy Precedents

Shared Equity Housing

There are many examples of both CLTs and LECs throughout the United States, including many in Kansas and even in Manhattan.



Limited Equity Cooperatives

Manhattan already has two LECs successfully operating in the community. For decades, Prairie Glen Townhouses and Prairie Glen East Cooperative have offered quality housing options with robust services and amenities.

Community Land and Housing Trust

Tenants to Homeowners in Lawrence, Kansas is a nonprofit organization that creates permanently-affordable homeownership opportunities through its Community Land Trust. Since 1992, the organization has created more than 400 homeownership opportunities for low-income individuals.



RECOMMENDED BEST PRACTICE

Continue to maximize use of federal funding programs to address key housing challenges

Manhattan currently receives Community Development Block Grant (CDBG) funding via its status as an Entitlement community. Through CDBG, HUD provides annual grants on a formula basis to carry out a range of potential community development activities subject to federal program guidelines and processes. Manhattan should maintain its status as an Entitlement community, and continue to make full use of its CDBG allocation. This includes maintaining its current housing programs, and ongoing coordination with community partners offering similar supports. Manhattan currently operates three CDBG-funded housing programs, described below.

Housing Rehabilitation Program

Through its Housing Rehabilitation Program, the City of Manhattan assists low- and moderate-income Manhattan homeowners

with critical home repair needs such as accessibility improvements, electrical repairs, lead-based paint controls, and structural repairs.

Emergency Housing Repairs Program

Manhattan also assists eligible homeowners with emergency housing repairs that correct life-safety issues while keeping households in their homes. This includes emergency repairs and/or replacement of furnaces, plumbing systems, and electrical systems.

Mobile Home Rehabilitation Program

The City also sets aside emergency repair and accessibility modification funds for residents of mobile homes owned and occupied by low- and moderate-income residents.



RECOMMENDED BEST PRACTICE

Continually identify opportunities to support community partners in successful implementation of housing activities

There are already several long-standing organizations in Manhattan that lead important housing activities. These organizations have access to tools, funding streams, and expertise that complement housing activities the City can lead on its own. The City should continue supporting these organizations through active partnership and coordination.

Manhattan Area Habitat for Humanity

The local Habitat for Humanity chapter leads a wide range of activities that meet important housing needs. In addition to the homeownership opportunities they create (for which Habitat is best known) they also offer home repair assistance and conduct community outreach.

Manhattan Area Housing Partnership

The Manhattan Area Housing Partnership (MAHP) is a certified Community Housing Development Organization that develops

quality affordable rental housing. MAHP also helps Supplemental Security Income and Veteran's Administration benefit recipients with budget management, which helps support housing stability.

Renter education and support

Local universities provide some support to students who encounter rental housing challenges by educating them about their rights and responsibilities. Expanding and maintaining these supports will help renters manage challenging situations. K-State's new "live-on" requirement for first-year students creates an opportunity for more structured education of first-time renters.

Housing Choice Voucher Program

The Manhattan Housing Authority utilizes the Housing Choice Voucher (HCV) program, which helps low-income renters afford quality housing. As in every community, Manhattan renters using HCV struggle to find landlords

who will accept their vouchers. This can limit HCV participants to low-quality options, and, if a renter does not find a willing landlord within the time limit set by federal rules, they can lose access to their voucher altogether. The Housing Authority's ongoing efforts to educate and recruit prospective landlords to participate in the program are an important element of promoting housing stability.

North Central-Flint Hills Area Agency on Aging

The North Central-Flint Hills Area Agency on Aging is a private, nonprofit organization working across 18 counties, including Riley County (and thus the City of Manhattan) to provide health, employment, and housing assistance, including Housing Choice Vouchers. In addition to working independently, the Agency works in partnership with local and county governments to assist senior citizen and disability family units.

Strategies to Invest in Planning & Research

Goal 3: Housing Planning

Invest in planning—including research, development, and use of procedures, programs, and policies—aimed at reducing barriers to adding, stabilizing, and securing quality, attainable housing

The policies and procedures set by local governments can have a major impact on community housing needs and maximize the potential of housing programs and investments.

Land use decisions and regulations, for example, have a major bearing on what types of housing can (and cannot) be built in different parts of the city. The collection and distribution of data can help to better guide the efforts of local governments and their partners. The creation of standing advisory bodies can bring greater focus, clarity, and detail to policy options, program needs, and best practices. And efficient development review processes can significantly reduce the time and expenses involved in bringing a housing development concept to fruition.

In other words, the policies and day-to-day operations of a city can help make significant strides toward meeting housing needs, and are an essential complement to targeted investments such as Manhattan's sales-tax supported workforce housing initiatives. They

set a critical foundation from which those targeted programs and investments will have the most impact.

This section outlines opportunities for continually improving Manhattan's policies and practices in service of creating needed housing opportunities. While some opportunities are relatively more immediate, many others involve a sustained, continuous focus on improvement.

Housing markets and community housing needs are constantly changing—so opportunities that may not be on the table today could emerge as needs evolve and Manhattan evaluates the impact of its policies and investments over time.

Some strategies under this goal also relate to aspirations outlined in the federal Fair Housing Act to “affirmatively further” fair housing (as opposed to simply preventing discrimination of individuals based on protected characteristics like race). Many local policies and programs—such as zoning, as well as strategies outlined within other goals—hold potential to expand genuine housing choice and help to cultivate neighborhoods of opportunity.

How Strategies Respond to Key Housing Needs

Meet **significant new demand** by facilitating the development of needed housing through regulatory updates and efficient development review and approval processes.

Identify ways to mitigate the **high cost of new housing** by reducing regulatory barriers where appropriate, and exploring new ways to finance infrastructure.

Address the **inventory shortage** through land use policies that allow a range of housing types.

Help attract and retain **young professionals** by supporting diverse, attainable housing types.

Respond to the **shift in student demand** by aligning land use to promote rehabilitation and redevelopment in appropriate areas.

Meet the housing needs of **older adults** by encouraging diverse housing types that help residents age in community.

Address **condition challenges** through policies that promote proactive maintenance.



RECOMMENDED BEST PRACTICE

Strengthen local capacity to guide the creation and preservation of needed housing opportunities

Data and informed dialogue are the foundation on which good policy making can occur. While the HMA process integrated both data and dialogue—forecasting future needs based on the best information today—housing needs and community circumstances are certain to change.

It is essential that Manhattan continue to assemble and share key housing data, while also establishing a structured venue in which ongoing dialogue can occur.

Workforce Housing Steering Committee

It is recommended that the City establish a Commission-appointed Workforce Housing Steering Committee (WHSC) to oversee use of the Economic Recovery and Relief sales tax funds dedicated to workforce housing initiatives. This standing body can advise on the allocation policy, review funding requests, and make recommendations to

the City Commissioners. This body could also serve as an advisor on broader issues of housing in the community, identifying policy recommendations for Commissioner consideration.

The WHSC should be composed of Manhattan residents who are professional experts in housing (i.e., nonprofit representatives, developers, property managers, realtors, etc.), as well as of community members who can offer the perspective of their lived experience as homeowners and renters.

Neighborhood Condition Surveys

Despite concern about housing conditions in Manhattan, data available to quantify and characterize these issues are neither detailed nor comprehensive enough to offer concrete insight on the challenge. The City could consider conducting a recurring survey

of neighborhood conditions, noting the prevalence and location of common issues (as described in the Community Housing Survey). These data can offer guidance on how and where specific programs, such as the Neighborhood Revitalization Program, could be targeted for greatest impact. (Data about specific properties should not be published; rather, heat maps of condition challenges can help guide program design.)

Housing Data Clearinghouse

The City could work with its partners in the region to establish and maintain a centralized location for available housing data. A single location for data describing sales, demographic conditions, zoning, development opportunities, and more can serve as an invaluable resource for community partners' coordination and understanding of key housing issues and possible policy responses.



RECOMMENDED BEST PRACTICE

Continue to align local policies that facilitate the creation and preservation of needed housing

Local policies that shape development play a major role in the creation and preservation of housing. Continually refining these policies will strengthen the community's ability to create housing opportunities that match Manhattan's changing needs.

Manhattan's Development Code

Through a five-year process, Manhattan overhauled zoning and subdivision regulations into a unified development ordinance, now called the Manhattan Development Code (MDC), which took effect in 2022. This overhaul resolved many longstanding challenges and significantly simplified all of the requirements and procedures that regulate development into a single, modern code. However, there will always be opportunities to strengthen the MDC.

Ongoing refinement of the MDC could examine lot size and parking requirements

to promote greater attainability, identify opportunities for greater allowable densities in order to preserve existing housing capacity and expand development potential, and expand the diversity of housing options in Manhattan, allowing for housing types such as Missing Middle or accessory dwelling units that can lower the barriers to attainable, suitable housing. Several potential refinements are detailed in the implementation matrix; additional possibilities are likely to arise in the future.

Identifying Housing Development Areas

The Community Development Department should, on an ongoing basis, identify and map potential housing development areas. Such a map would help monitor future development capacity, and target policies and programs to areas where they could have the most impact and where the greatest opportunities for attainable housing creation and/or preservation exist.

Special Assessments and Infrastructure

As is common in Kansas, the City of Manhattan finances new infrastructure for housing development through the issuance of tax-exempt general obligation bonds that are paid back through special assessment fees. These fees add significant costs to homeowners' monthly housing payments, making greenfield housing development unattainable to most households.

In areas targeted for workforce housing, the City should explore alternatives for financing infrastructure. State resources, such as the Rural Housing Incentive District program, and federal resources made available through the 2021 Bipartisan Infrastructure Law may both provide opportunities in the years ahead. Infrastructure development challenges also highlight the importance of maximizing housing opportunities in areas already served by infrastructure.

Strategy Spotlight

Zoning & Housing Attainability

Communities across the country are wrestling with a growing recognition that zoning and land use regulations—many put in place to achieve well-intentioned goals related to safety, environmental, and aesthetics—can have the unintended consequence of reducing the supply of housing in areas with strong demand. This can have the effect of driving up housing costs and promoting development in areas without sufficient access to employment, transit, and services like groceries. Sprawling development patterns, in turn, can further raise costs of developing and maintaining extensive infrastructure.

The key to zoning that supports attainability is to make it easier to build more housing (and preserve it) where it is needed most. This can involve allowing slightly taller buildings, more units on a single parcel, or smaller minimum lot sizes.

Reducing off-street parking requirements in walkable and transit-served areas—either by lowering minimum parking requirements or by establishing maximum parking requirements—can also reduce development costs and make it easier to create more housing at more attainable price points.



RECOMMENDED BEST PRACTICE

Strengthen relationships and communication with the development community

Local housing developers (both nonprofit and for-profit) are essential partners in creating housing opportunities—it simply does not happen without them. The more cities can establish open and clear lines of communication with developers, the better all parties' expectations and goals can be met.

The City should continue to strengthen its relationships with the development community in service of advancing community goals, such as the creation of housing attainable to residents across the entire income spectrum. One component of this partnership is identifying key personnel at the City who can answer

questions and communicate priorities. This places importance on cross-departmental collaboration, ensuring that all parties within the City are aligned in their responses and communication.

The City should also continue to engage the development community in policy conversations, providing ample opportunity to participate in data-informed dialogue and provide input on policy options, alongside social service providers, advocates, and other community members.

Strategies to Encourage Property Improvement

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Goal 4: Maintain & Renovate

Encourage maintenance and improvement to the community's existing housing through current and new programs and policies.

The final goal of improving housing conditions reflects discussion that emerged in almost every community conversation during the Housing Market Analysis process. There is a broad view that conditions of some of the Manhattan's older housing stock are a barrier to marketability, to workforce attraction, to needed rehabilitation and reinvestment, and to resident stability.

The scope and nature of these concerns was varied—some community members shared experiences related to older rental housing, others to the inadequate inventory of move-in ready homeownership opportunities, and still others to the high costs of renovating older homes due to their very outdated and/or interior condition.

The difficulty in these conversations is quantitatively understanding the precise scope and nature of the challenge. As discussed within Goal 3, there is no source of data that is comprehensive or reliable enough to describe the challenge in detail. Further, it is difficult to untangle expectations of interior finish and amenities from issues that impact health and safety; but in fact, both issues influence marketability and attractiveness of a home to prospective residents.

The Community Housing Survey sheds some light on the prevalence of common housing condition issues, but is still neither comprehensive nor entirely verifiable. (Recurring property conditions surveys could offer a useful source of data to guide policy making and target strategies—this strategy is described within Goal 3.)

Yet, the frequency with which concerns were expressed and the Community Housing Survey data illustrate that improving housing conditions is a priority for Manhattan in its efforts to expand access to suitable housing. This section outlines additional strategies for advancing this goal—many of the strategies addressing the other three goals also contribute to this priority.

How Strategies Respond to Key Housing Needs

Help to satisfy the **significant new demand** by preserving the existing housing stock through maintenance and improvement and incentivizing renovation.

Respond to the **high cost of new housing** by promoting ongoing maintenance that can reduce the needs for major renovation or redevelopment.

Reduce **housing instability** by ensuring health and safety standards are met, reducing health challenges that can arise from housing issues and avoiding displacement and/or frequent moves.

Address the **inventory shortage** by supporting renovation and sales of existing homes.

Help attract and retain **young professionals** by expanding the availability of attainable and marketable housing opportunities.

Respond to the **shift in student demand** by encouraging reconversion (or redevelopment) of subdivided single-family detached housing

Address **condition challenges** through targeted supports and incentives.

Attachment: HMA Report_Adopted Draft_Oct 11 2022 (15341 : RHID Policy)



RECOMMENDED BEST PRACTICE

Establish a Neighborhood Revitalization Program to encourage property improvement and redevelopment in targeted areas

The Neighborhood Revitalization Program (NRP) is a state-enabled mechanism that allows cities to incentivize property improvements in targeted geographies. The program provides tax rebates to property owners making improvements that raise the appraised value of residential and commercial property above a set minimum amount. The rebates are on the increase in property taxes; the initial property taxes associated with the property are not affected. Only the taxes of participating taxing jurisdictions may be rebated—this is one reason that planning for NRP should be done in close consultation with community partners and all relevant taxing jurisdictions.

These rebates function like tax abatements, making these projects more attractive and feasible to potential developers. This tool also helps to promote long-term increases and

stabilization in their property tax bases (and reducing the need for future property tax rate increases).

Neighborhood Revitalization Plan

Before a city may initiate an NRP, state statute requires creation of a Neighborhood Revitalization Plan that outlines specific items including (but not limited to) the extents of the focus area, the criteria for eligible properties, application submission and review criteria, and the maximum number of years and amount of tax rebates. For greatest impact, each of these NRP plan elements should be aligned with other policies, such as the City's housing development areas map, planned capital improvements, and the Manhattan Development Code.

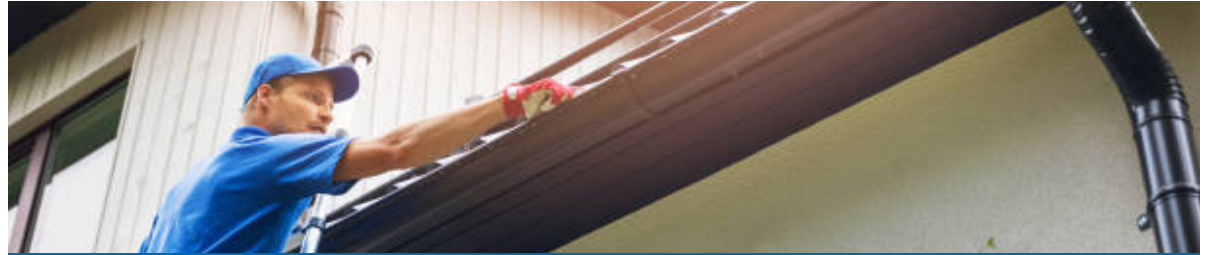
Strategy Spotlight

The Neighborhood Revitalization Program

The Neighborhood Revitalization Program (NRP) is a valuable tool for promoting rehabilitation, new construction, and economic development in Kansas communities. Eligible properties may include residential and commercial, making it a valuable tool for aligning housing development with other economic development activities that make neighborhoods attractive places to live.

Dozens of cities and counties in Kansas use NRP to promote revitalization in their communities. Noteworthy examples include Olathe, Pittsburg, and Topeka. Each community structures its program slightly differently, with different eligible properties, different rebate schedules, and different application requirements.

The key is to use NRP to promote rehabilitation and development activity that may not otherwise occur—yet it is not a very deep subsidy, meaning it cannot make any project in Manhattan feasible without being paired with other tools. The goal is to find geographies where there is strong demand, but where projects do not quite “pencil” without assistance.



RECOMMENDED BEST PRACTICE

In coordination with community partners, continue to provide home repair assistance to low-income homeowners

As discussed within Goal 2, the City of Manhattan already operates a number of home repair assistance programs targeted to low-income homeowners, including the Housing Rehabilitation Program, the Emergency Housing Repairs Program, and the Mobile Home Rehabilitation Program.

These programs are funded by Manhattan's allocation of Community Development Block Grant (CDBG) funds. The City should sustain these programs, which provide essential assistance to low-income homeowners—improving the health and safety of their homes and preventing issues that can lead to displacement or unmanageable financial hardship.

Other partners in Manhattan also provide home repair supports to low-income individuals. The City should coordinate with these partners to ensure they maximize the impact of their combined resources.

Manhattan also has social service agencies that regularly interact with low-income individuals, and are well-positioned to provide potentially-eligible individuals with important information about all available home repair assistance programs.



RECOMMENDED BEST PRACTICE

Continue to explore best practices for encouraging maintenance and improvement of existing housing

Manhattan is not alone in its housing condition challenges—many communities are constantly working to identify policies that can track housing conditions and promote more proactive maintenance. There is no silver bullet for addressing housing conditions issues, but there are tools out there that Manhattan can continue to explore.

For example, proactive code enforcement practices can identify exterior code violations before they become much larger problems, and help property owners make fixes before fining them at great cost. This stands in contrast to conventional or “reactive” code enforcement, where code violations are issued only after neighbors or others submit a complaint.

Many communities also use occupancy permit programs—for rental property, for owner-occupied property, or for both—to

monitor interior conditions and ensure that essential life and safety issues are addressed before residents move in. The challenge with these programs is right-sizing the amount of code compliance required—it can be very costly to bring older homes into complete compliance with modern building codes, and not all modern building code components are as essential for a home to be safe. As Manhattan knows from its previous effort to implement a related program, it can also be difficult to establish sufficient staff capacity and align stakeholders' priorities.

Historic Tax Credits (HTCs) are a very valuable resource for rehabilitation of qualified historic properties; promoting this tool can be very effective in maintaining older properties and community character.

Manhattan should continue to research and explore every option at its disposal, engaging key stakeholders in the process.





Chapter 5

Implementation



Priorities for Action

No community can implement everything at once. Cities must determine where to focus their **efforts, and identify initial priorities** for implementation that will lay the foundation for long-term success.

Cities and their partners must also set the table for collaboration. Successful implementation requires coordinated effort by public, nonprofit, and private-sector partners.

A number of near-term priorities emerged through discussion with the Steering Committee and City staff. These priorities were identified based on available resources, community priorities, and timing. Implementing these priorities will take effort and involvement from a wide array of partners.

City Commission Role

The City Commission will have the ability to review policies, programs, or funding opportunities, whether these pass through the Workforce Housing Steering Committee first or come directly from staff. This ensures City Commission is informed, engaged, and empowered to direct housing development policies and programs.

The City's Role

The City has a central role in implementation. It sets policy for the use of land and public resources, it administers programs, it manages careful study of housing needs and policy opportunities, and it can facilitate conversations with community partners about the potential for collective action. The City will operate in each of these capacities to implement priority strategies.

The Housing Ecosystem

There are many other entities that contribute to successfully implementing a housing strategy. This group of partners—referred to as the housing ecosystem—includes philanthropy, nonprofits, developers, lenders, investors, CHDOs, employers, and other community groups. Alongside the City, these groups also act as funders, program providers, risk takers, builders, sources of capital, community organizers, and leaders that form an integrated system for housing.

Each of the priority strategies will rely on the partnership of this housing ecosystem for success. Opportunities for their collaboration are also identified in the pages that follow.

Tools & Resources

These priority actions relate to the use of existing resources, the use of new resources, and the establishment of incentives needed to support the strategy. The City will play the lead role in these actions, but philanthropic, civic, and developer involvement will be needed for maximum impact.

Policy Development

These priority actions are focused on regulatory changes, ordinances, and other public policies that shape how housing and where housing investment occurs.

Governance & Collaboration

These priority actions focus on strengthening and supporting the local housing ecosystem through intentional partnership and collaboration. These strategies will also create the infrastructure by which the City and its partners learn how and where to expand their efforts.

Near-Term Implementation Priorities

Tools & Resources

Create a revolving loan program for workforce housing

Pursue State funding opportunities that complement local workforce housing resources

Continue to maximize use of federal Community Development Block Grant funds

Establish a Neighborhood Revitalization Program

Goal 1: Workforce Housing

Goal 3: Housing Planning

Policy Development

Study potential refinements to the Manhattan Development Code to support creation and preservation of needed housing

Establish a map of Potential Housing Development areas

Create a Neighborhood Revitalization Plan

Goal 2: Policy Support

Goal 4: Maintain & Renovate

Governance & Collaboration

Establish a Commission-appointed Workforce Housing Steering Committee

Support community efforts to establish shared equity housing alternatives

Explore conducting neighborhood condition **survey(s)**

Work with partners to establish a regional housing data clearinghouse

Establish better mechanisms for collaboration with the development community

Implementation Matrix of Strategic Recommendations

21.d

Each strategy and implementation **action has a different focus, a different timeframe for implementation, and different partners involved.**

An implementation matrix serves as a resource for connecting the dots, and as a reference tool for all partners involved.

The following matrix is a tool that the City and its partners can use to understand how various strategies fit together, which types of housing need they address, and the partners involved. This matrix will not be static, but change when / if priorities are re-set, the housing industry fluctuates, funding becomes available, or new and additional needs emerge in the marketplace.

Housing Market Segments

While all strategies are focused on housing, some are targeted to for-sale and owner-occupied housing, and others to rental. Different strategies are also designed to affect housing at different demand levels, with various strategies positioned to address housing needs across the income spectrum. The target housing demand type columns highlight the relevant details related to tenure and affordability.

These columns also indicate the intended participants in each strategy—developers, homeowners, nonprofits, and /or landlords and tenants.

Lead and Partner(s)

As discussed in the previous section, there is an entire “ecosystem” of housing organizations that operates alongside the City in meeting community housing needs.

Implementation of the City’s strategy must be rooted in partnership. In some areas, the City will take the lead (marked with an L) and in others, they will be a supportive partner (p) to other entities. Likewise, other entities may sometimes take the lead and sometimes act as a partner. These columns indicate the likely format for collaboration involved with implementing each strategy.



Attachment: HMA Report Adopted Draft Oct 11 2022 (15341 : RHID Policy)

The starting timeframe columns simply indicate when, roughly, the City would begin focusing its efforts on implementation of each strategy. Near-term strategies would begin in the next one to three years, medium-term strategies in the next four to six years, and long-term strategies in seven years or more. City and community priorities are likely to change, however, pulling strategies forward or pushing them backward. In the future, the implementation matrix can serve as a tool to facilitate those very discussions about where to focus efforts as circumstances evolve.

	Goals and Strategies	Starting Timeframe			Housing Market Segments					Lead (L) and Partner/s (p)					Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI 30-60% AMI 60-80% AMI 80-120% AMI 120-150% AMI 150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax Federal or State program Nonprofit or Philanthropic Program Existing City Department Budget or Existing Program that Permits Matches									
GOAL 1: WORKFORCE HOUSING Utilize 10% of the Economic Recovery & Relief 2023 sales tax aimed at increasing and preserving the inventory of workforce housing options within an expected range of \$650,000/year over ten years.																		
1.1	Establish a revolving loan program for new construction, renovation, and redevelopment to create workforce-affordable housing				x	x	x	L	p	p	p	x						
1.2	Pursue additional sources of funding to complement revenue from the Economic Recovery & Relief sales tax				x	x	x	L	p	p	p	x						
1.21	Serve as the lead applicant on a KDOC RHID competitive application.	x			x	x	x	L	p									
1.22	Serve as the lead applicant on KHRC MIH competitive application.	x			x	x	x	L	p	p								

	Goals and Strategies	Starting Timeframe	Housing Market Segments						Lead (L) and Partner/s (p)	Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI 30-60% AMI 60-80% AMI 80-120% AMI 120-150% AMI 150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy		City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax	Federal or State program	Nonprofit or Philanthropic Program	Existing City Department Budget or Existing Program that Permits Matches
1.3	Expand assistance for first-time homebuyers to support mortgage attainability	x			x	x	x	x	L	p		x	
1.31	Explore creation of a down payment assistance program.	x			x	x	x	x	L	p		x	
1.32	Explore creation of a closing cost assistance program.	x			x	x	x	x	L	p		x	
1.33	Explore creation of a matching savings fund for first home purchase with potential for homebuyer to also receive matching funding from KDOC's Individual Development Account.			x	x	x		x	L	p		x	
1.4	Support community efforts that facilitate workforce housing development	x			x	x		x	p	p	L		x
1.41	Provide support to a Community Asset Transition (CAT) fund. The CAT would seek to be full-cycle: acquisition, abatement and deconstruction, rehabilitation, and/or redevelopment (where applicable).	x			x	x	x	x	L/p	p	L/p		x
1.42	Provide support to a nonprofit-created Limited Equity Cooperative.	x			x	x	x	x	p	p	L		x

	Goals and Strategies	Starting Timeframe			Housing Market Segments								Lead (L) and Partner/s (p)				Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI	30-60% AMI	60-80% AMI	80-120% AMI	120-150% AMI	150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax	Federal or State program	Nonprofit or Philanthropic Program	Existing City Department Budget or Existing Program that Permits Matches			
GOAL 2: POLICY SUPPORT Support housing efforts providing solutions to the wider variety of housing market challenges faced by other segments of the housing market in addition to workforce.																				
2.1	Provide support to community groups working to establish Community Land Trusts and housing cooperatives	x	x	x	X X	x	x	x	x			x x	p L				x			
2.2	In coordination with community partners, continue to maximize use of federal funding programs to address key housing challenges.												L p		x					
2.21	Maintain the City's Community Development Block Grant "entitlement" status and program participation.	x			x x	x	x	x				x	L		x	p p				
2.22	Sustain the Housing Rehabilitation Program.	x			x	x	x	x				x	L		x	p p				
2.23	Sustain the Emergency Housing Repairs program.	x			x	x	x	x				x	L		x	p p				
2.24	Sustain the Mobile Home Rehabillitation program.	x			x	x	x	x				x	L		x	p p				

	Goals and Strategies	Starting Timeframe			Housing Market Segments								Lead (L) and Partner/s (p)				Potential Funding Sources												
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied	Owner-Occupied	<30% AMI	30-60% AMI	60-80% AMI	80-120% AMI	120-150% AMI	150%+ AMI	Developer Strategy	Homeowner Strategy	Nonprofit Strategy	Landlord & Tenant Strategy	City	Developer	Nonprofit	Financial Institution	State Agency	Federal Agency	University/Colleges	Chamber of Commerce	Private Employers	Workforce Housing sales tax	Federal or State program	Nonprofit or Philanthropic Program	Existing City Department Budget or Existing Program that Permits Matches
2.3	Continually identify opportunities to support community partners in successful implementation of housing activities	x			x	x	x	x	x	x			x	x	x	x	p												x
2.31	Serve as an active partner to Habitat for Humanity in their efforts to create affordable homeownership opportunities	x				X	x	x	x				x	x				p	L										x
2.32	Support structured renter education and support programs, particularly for first-time and/or inexperienced renters	x			X		x	x	x	x					x	x	p		p			p	L	p				x	

	Goals and Strategies	Starting Timeframe			Housing Market Segments							Lead (L) and Partner/s (p)				Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI	30-60% AMI	60-80% AMI	80-120% AMI	120-150% AMI	150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax	Federal or State program	Nonprofit or Philanthropic Program	Existing City Department Budget or Existing Program that Permits Matches		
GOAL 3: HOUSING PLANNING Invest in housing planning, including research, development, and engagement of procedures, programs, and policies aimed at reducing barriers to adding, stabilizing, and securing quality, attainable housing.																			
3.1	Strengthen local capacity to guide the creation and preservation of needed housing opportunities	x			x	x	x	x	x	x							x		
3.12	Form a Workforce Housing Steering Committee to recommend allocation of funding from the workforce housing sales tax to the City Commission on an annual basis for the ten year lifespan of the tax.	x			x	x		x	x	x	x		x	L			x		
3.13	Consider conducting neighborhood condition survey(s).	x			X	X	x	x	x	x	x			L		p	x		
3.14	Explore creation of a housing data clearinghouse with potential to expand the scope provided additional organizational involvement and funding.	x			x	x	x	x	x	x	x			L		p	p	p	x
3.2	Continue to align local policies in order to facilitate the creation and preservation of needed housing																	x	
3.21	Continuously review the Manhattan Development Code for changes that can reduce or remove barriers and increase development and preservation of housing units	x			x	x	x	x	x	x	x	x	x	x	L	p	p		

	Goals and Strategies	Starting Timeframe	Housing Market Segments				Lead (L) and Partner/s (p)	Potential Funding Sources			
		Near-Term (1-3 yrs) Medium-Term (4-6 yrs) Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI 30-60% AMI 60-80% AMI 80-120% AMI 120-150% AMI 150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax Federal or State program Nonprofit or Philanthropic Program Existing City Department Budget or Existing Program that Permits Matches				
3.22	Lower lot size minimums in low-density residential zoning districts from 10,000 to 6,500 for single family to permit smaller, more affordable lots.										
3.23	Lower parking minimum for 1- to 5-unit dwellings to reduce development and rehabilitation cost.										
3.24	Review policies on non-conforming uses/sites to address density preservation and housing quality.										
3.25	Pair residential non-conforming use (NCU) registration with right to continue use when damaged beyond 50%.										
3.26	Review policy of minor “expansion” rights for NCUs by permitting some additional square footage and amenities to improve housing quality and preservation.										
3.27	Adopt a policy of residential greenfield development zoning defaulting to RL-A to improve market resilience.										
3.28	Review potential future land use (FLU) amendments addressing densification and sprawl										

	Goals and Strategies	Starting Timeframe			Housing Market Segments					Lead (L) and Partner/s (p)			Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI 30-60% AMI 60-80% AMI 80-120% AMI 120-150% AMI 150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax Federal or State program Nonprofit or Philanthropic Program Existing City Department Budget or Existing Program that Permits Matches							
3.29	Review existing and research new policies for potential positive impacts on development.															
3.2a	Review annexation planning process for improvements.															
3.2b	Review requirement of master plan for annexations over a specified threshold															
3.2c	Create a “potential housing development areas” map identifying land to support creation of new housing.															
3.2d	Identify areas to rezone and add housing capacity based on factors like ratio of renter-occupied units, ratio of NCUs, proximity to major commercial/employment centers, and economic conditions.															
3.2g	Explore special tax policies and infrastructure investments that can support the creation of workforce and affordable housing	x			X	x	x	x	x		L			x		

	Goals and Strategies	Starting Timeframe			Housing Market Segments							Lead (L) and Partner/s (p)				Potential Funding Sources			
		Near-Term (1-3 yrs)	Medium-Term (4-6 yrs)	Long-Term (7-10 yrs)	Renter-Occupied Owner-Occupied	<30% AMI	30-60% AMI	60-80% AMI	80-120% AMI	120-150% AMI	150%+ AMI	Developer Strategy Homeowner Strategy Nonprofit Strategy Landlord & Tenant Strategy	City Developer Nonprofit Financial Institution State Agency Federal Agency University/Colleges Chamber of Commerce Private Employers	Workforce Housing sales tax	Federal or State program	Nonprofit or Philanthropic Program	Existing City Department Budget or Existing Program that Permits Matches		
3.3	Strengthen relationships and communication with the development community																x		
3.31	Explore formation of a direct-to-employer mechanism to identify key personnel, share information, and collaboratively discuss potential strategies.	x			x	x		x	x	x	x	x	x	L	p		p		
3.32	Explore formation of a better mechanism for communicating and partnering with the development community.	x			x	x	x	x	x	x	x	x	L	p					

	Goals and Strategies	Starting Timeframe	Housing Market Segments							Lead (L) and Partner/s (p)	Potential Funding Sources			
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GOAL 4: MAINTAIN & RENOVATE Encourage maintenance and improvement to existing housing through current and new programs														
4.1	Establish a Neighborhood Revitalization Program to encourage property improvement and redevelopment in targeted areas	x			x	x	x	x	x	x	L		x	x
4.11	Identify and designate specific geographic areas for the NRP program									L				
4.12	Explore creation of a Tax Reimbursement Program supporting specified improvement rebates as a specific rate over a period of time and within a geographic specific area.	x			x		x	x	x	L				
4.2	Continue to explore best practices for encouraging maintenance and improvement of existing housing, both owner- and renter-occupied properties				X	X	x	x	x	x	L			x
4.21	Promote Historic Preservation Grants and Tax Credit Opportunities for utilization in rehabilitation projects	x			x	x	x	x	x	x	p	L	x	





Appendix

Area Median Income (AMI) Definitions by Household Size

21.d

income limit (% AMI)	Persons in Family							
	1	2	3	4	5	6	7	8
30%	\$17,900	\$20,450	\$22,980	\$27,750	\$32,470	\$37,190	\$41,910	\$46,630
50%	\$29,800	\$34,050	\$38,300	\$42,550	\$46,000	\$49,400	\$52,800	\$56,200
60%	\$35,750	\$40,850	\$46,000	\$51,060	\$55,150	\$59,250	\$63,350	\$67,400
80%	\$47,700	\$54,500	\$61,300	\$68,100	\$73,550	\$79,000	\$84,450	\$89,900
100%	\$59,600	\$68,100	\$76,600	\$85,100	\$91,950	\$98,750	\$105,550	\$112,350
120%	\$71,500	\$81,700	\$91,950	\$102,120	\$110,300	\$118,500	\$126,650	\$134,800
150%	\$89,400	\$102,150	\$114,900	\$127,650	\$137,900	\$148,100	\$158,300	\$168,500
200%	\$119,150	\$136,200	\$153,200	\$170,200	\$183,850	\$197,450	\$211,050	\$224,700

Attachment: HMA Report_Adopted Draft_Oct 11 2022 (15341 : RHID Policy)

Glossary of Key Housing Terms

Area Median Income (AMI)

Area Median Income (AMI) is a metric calculated by the U.S. Department of Housing and Urban Development (HUD) to determine the income eligibility requirements of federal housing programs

Extremely Low-Income Household

Households with incomes below 30 percent of area median income. Most federal affordable housing programs serve households earning up to 80% of area median income.

Fair Market Rent (FMR)

The Fair Market Rent is the average rent and utility costs for newly leased, non-luxury rental units with basic amenities. Fair Market Rents are used to set rental assistance payment standards for federal housing programs

Gross Annual Household Income

The total income received by all members of the tenant's household. This is the amount before taxes and deductions are subtracted.

Gross Rent

Gross rent is the amount of rent stipulated in a lease. When someone signs a lease, they will have to pay rent each month, and the gross rent is the combined amount of monthly payments.

Homeless

An individual who lacks a fixed, regular and adequate nighttime residence. Additionally, an individual who has a primary nighttime residence that is a supervised publicly or privately operated shelter designed to provide temporary living accommodations, an institution that provides a temporary residence for individuals intended to be institutionalized or a public or private place not designed for, or ordinarily used as, a regular sleeping accommodation for human beings.

Household

All the people who occupy a housing unit. A household includes the related family members and all the unrelated people. Unrelated people may include lodgers, foster children, wards, or employees who share the housing unit. A person living alone in a housing unit, or a group of unrelated people sharing a housing unit such as partners or roomers, is also counted as a household.

Housing Assistance Payment

The monthly dollar amount a Public Housing (PHA) would pay, directly to the landlord, on behalf of the Housing Choice Voucher holder. The amount of HAP is the difference between the unit rent and the tenant contribution. The tenant contribution in the Housing Choice voucher program is 30% of monthly income.

Housing Choice Voucher

HUD's major tenant-based rental assistance program, Section 8 Housing Choice Vouchers allow low-income households to receive rental assistance in a home of their choice. Housing Choice Voucher tenants pay 30% of their monthly income for rent and the federal government pays the landlord the remainder through a local housing authority. Payments to landlords are restricted by the area's Fair Market Rent (FMR). This is called the Housing Assistance Payment, or HAP.

Housing Market Area

A geographic region from which it is likely that renters/purchasers would be drawn to a given housing project. A housing market area most often corresponds to a Metropolitan Statistical Area (MSA).

Low-Income Household

A household whose combined income does not exceed 80% of the median family income for the area. This is the income eligibility threshold for most federal affordable housing programs.

LIHTC

Low Income Housing Tax Credit Program

Market Value

The most probable price that a property should bring in a competitive and open market. This is provided that all conditions requisite to a fair sale are present, the buyer and seller are knowledgeable and acting prudently, and the price is not affected by any undue stimulus.

Metropolitan Statistical Area (MSA)

An area with at least one urbanized area of 50,000 or more population, plus adjacent territory that has a high degree of social and economic integration with the core. This integration is primarily measured by commuting ties.

Net Rent

Net rent is the rent a lessee pays on average per month of a lease period. It is not the actual amount a lessee pays per month, but a mathematical calculation that considers free months on the lease as if they'd been paid for. The net rent may appear on rental listings to guide potential renters toward the listing with the promise of lower payments.

NIMBY (Not In My Backyard)

Describes the phenomenon in which residents of a neighborhood designate a new development or change in occupancy of an existing development as inappropriate or unwanted for their local area. These sentiments are a common barrier to the creation of new housing opportunities.

NOAH

Naturally occurring affordable housing; housing that is available on the regular market, open to anyone and happens to be affordable to many families

Operating Subsidies

Payments authorized by the U.S. Housing Act of 1937 for operating costs of low-rent public housing properties. Operating subsidies help public housing authorities pay for utilities, maintenance, security, accounting, reporting and similar operating costs.

Overcrowding

The condition of having an average of more than one person per room. Overcrowding is considered a serious housing problem. Overcrowding is not allowed in federally assisted housing.

Project-Based Housing Assistance

When government housing assistance is tied to the unit, not the tenant. When a tenant moves out, they do not take the rental assistance with them. New tenants moving into the unit will benefit from the rental assistance attached to the property.

Project-Based Vouchers

A component of a public housing authority's housing (PHA) Section 8- Housing Choice Voucher program. A PHA can attach up to 20% of its voucher assistance to specific housing units if the owner agrees to either rehabilitate or construct the units, or the owner agrees to set aside a portion of the units in an existing development.

Public Housing

Housing assisted under the provisions of the U.S. Housing Act of 1937 or under a state or local program having the same general purposes as the federal program. Distinguished from privately financed housing, regardless of whether federal housing subsidies or mortgage insurance are features of such housing development.

PHA

Public Housing Authority.

Qualified Census Tract

Any census tract (or equivalent geographic area defined by the Census Bureau) in which at least 50% of households have an income less than 60% of the area median gross income. In addition, it may also be a Qualified Census Tract if it has a poverty rate of at least 25%.

Rehabilitation

The labor, materials, tools and other costs of improving buildings, other than minor or routine repairs. Includes when the use of a building is changed to an emergency

shelter and the cost of this change and any rehabilitation costs does not exceed 75 percent of the value of the building before the change in use.

Renovation

Rehabilitation that involves costs of 75 percent or less of the value of the building before rehabilitation. Examples of renovation projects include jobs like kitchen or bathroom remodels, upgrading windows or adding a deck.

TIF

Tax Increment Financing.

TOD

Transit Oriented Development.

Utility Allowance

An amount used by a Public Housing Authority (PHA) to determine average utility bills for a specific area. It is used to calculate the tenant's portion of the monthly rent, and is a useful resource for understanding utility costs as a portion of overall household housing costs.

Workforce Housing

Workforce housing is housing for the occupations needed in every community, including teachers, nurses, police officers, fire fighters, and many other critical workers. The families in need of workforce housing do not fall neatly into a single narrow income category.

Many communities use this term to describe specific income groups within their community, as a means of differentiating housing supports for these groups from traditional “affordable housing” programs.

Detailed Market Analysis

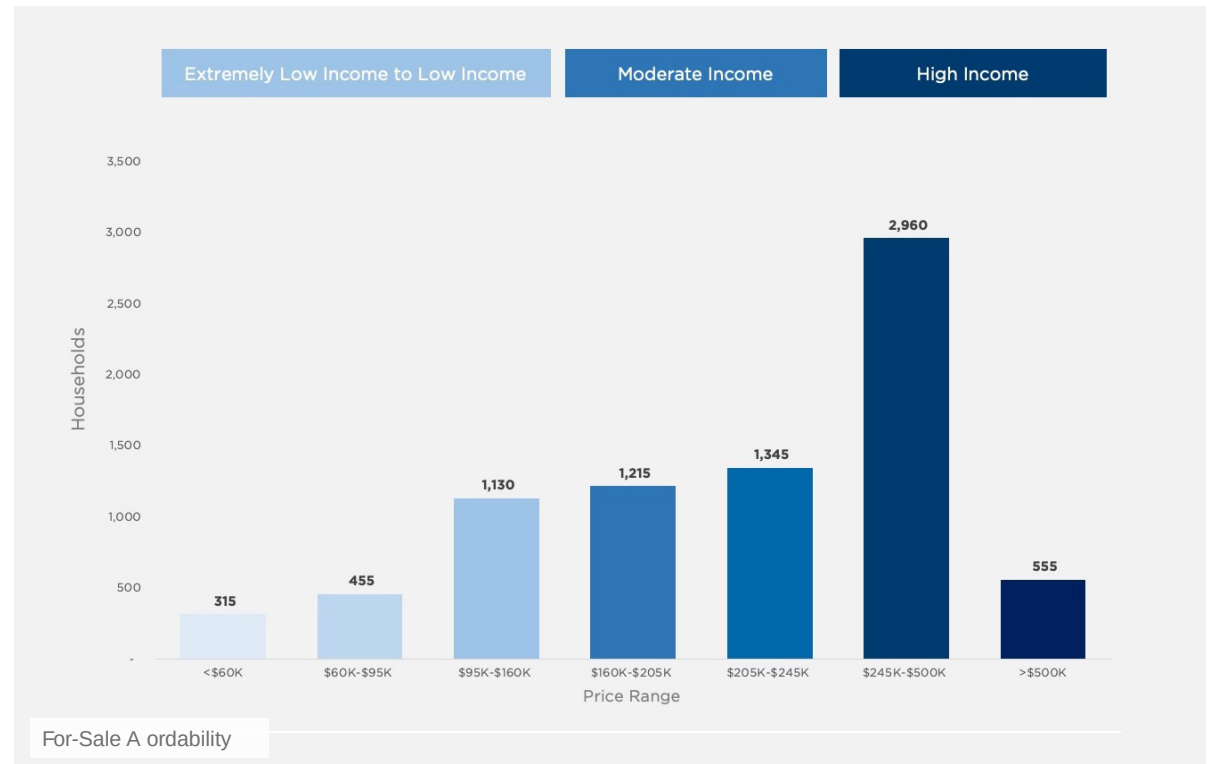
Affordability Analysis

The American Community Survey provides income distribution data and the proportion of income spent on housing for households currently living in Manhattan. The following graphs represent the number of households able to afford housing at various price points; however, this does not represent the existing supply.

In some cases, households are spending more than what they can afford on housing costs, while others may spend significantly less due to diminishing relative housing costs at higher incomes or the absence of desired housing.

For-Sale Affordability

As in most communities, homeowner household incomes in Manhattan tend to skew higher than renter incomes. This is especially true in Manhattan, given the prevalence of student renters and young military renters. In fact, more than one quarter of homeowner households in Manhattan can be classified as “high income,” able to afford homes priced at more than \$500,000. Some share of these higher-income households may have demand for new housing in high price ranges, opening up their current homes for new prospective

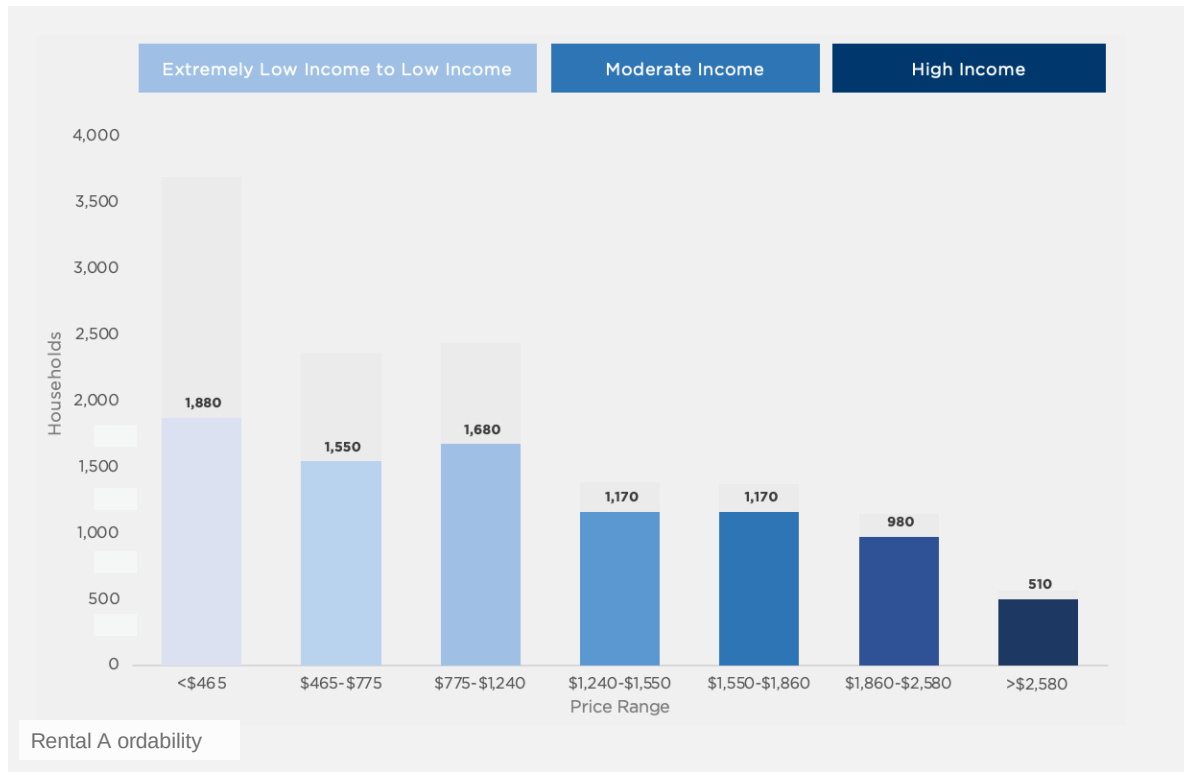


homebuyers. (Nationally, according to Freddie Mac, about 5 percent of homeowners move each year.) Many others will stay in their current homes.

Some share of homeowners with moderate incomes may likewise be interested in moving. Having built some equity, they may be able to afford a somewhat more expensive home than renters with the same income who are interested in buying a home.

Lower income homeowners may be interested in a move, and may also need assistance with making repairs to their homes to maintain them as suitable, healthy places to live.

While this analysis focuses on current renter affordability, many of these renters may in fact be prospective homeowners. Those in low income, moderate income, and high income groups are likely to express interest in home purchase in the future; if a suitable option was available at a price point affordable to these groups, many would likely consider homeownership.



Source: Development Strategies, ESRI

Rental Affordability

The majority of Manhattan's households currently rent, and these households have a broad range of incomes. The analysis shown above shows what current renter households aged more than 25 years can afford, in an effort to better understand the affordability specifically of the non-student renter

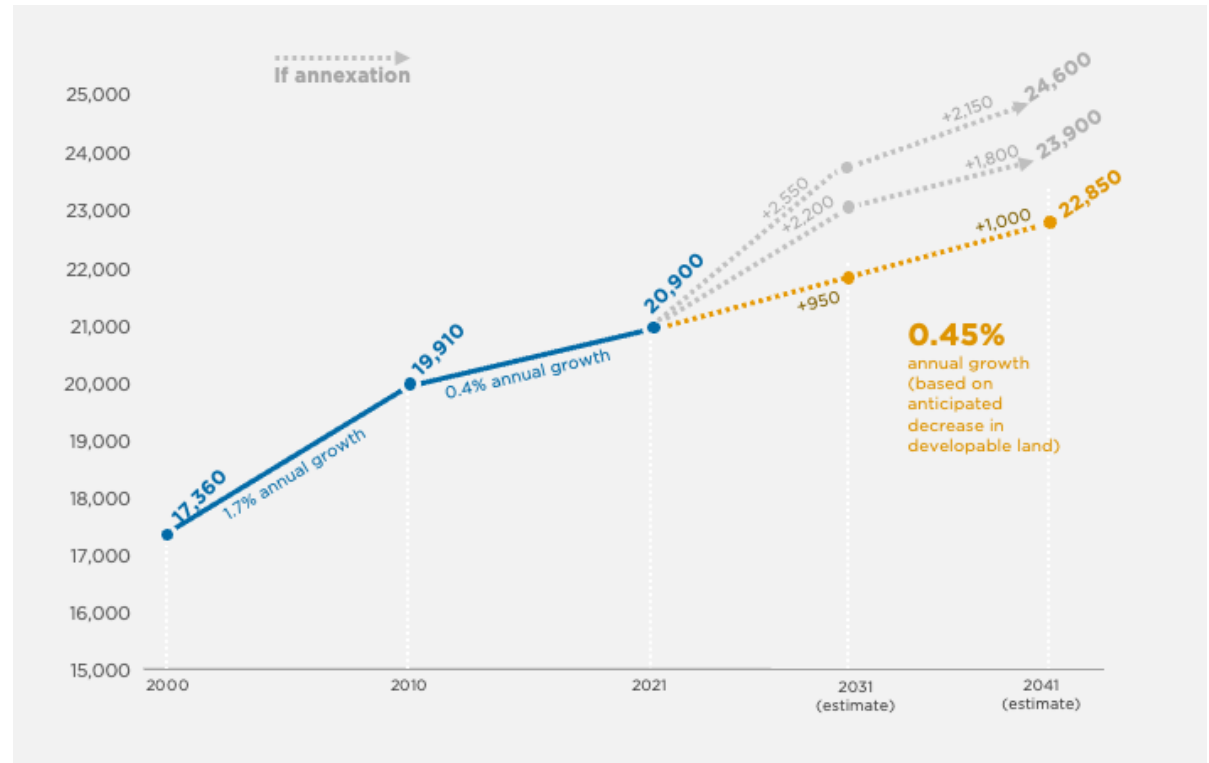
population. (The rental affordability of those aged less than 25 years is shown in a light gray in the background.)

In contrast to homeowners, renters are somewhat more likely to seek a new housing option in a given year. Nationally, 16 percent 4,500 renter households move each year (Freddie Mac).

Growth Projections

Population growth analysis is one of several methods used to estimate future housing needs. This analysis projects household growth trends forward to estimate the net need for new housing units, typically utilizing a range of growth scenarios. Specifically, these scenarios blend an analysis of past growth trends for the region and Manhattan, economic development trends, any projections currently in place, and other factors. This projection for Manhattan also incorporates estimates of potential growth based on annexation studies.

While the projections shown here are data-driven, 20-year projections have limitations; so much can happen in that time frame that either accelerates or decelerates growth. For example, the growth of Scorpion Biological Services (announced during the HMA process) effectively shifted this range 300 to 400 units higher. Future economic changes will continually inform future housing needs.



Source: Development Strategies, ESRI, Census, ACS, 2021 annexation study.

In the past two decades, households have grown at a rate of 0.60%. If this growth were to continue at the same rate, Manhattan would reach 23,550 households by 2041. The low scenario shown above reflects a conservative assumption that growth may decelerate based on the decrease in developable land (in comparison to the past two decades).

The two higher scenarios show the potential for accelerated growth in the case that Manhattan were to annex some amount of the surrounding area, creating new developable land within the city itself.

Market Segmentation

Target market analysis is used to determine demand based not only on geography and demographic traits, but also on consumer preferences. Just as market segmentation is used to determine tendencies to buy different consumer products—such as computers, and dish soap—data on market segments can be used to identify demand for different types of housing products in a particular area. ESRI's Community Tapestry data identify these consumer preference groups and their associated demographic characteristics and housing preferences.

The region's five largest and most quickly-growing Tapestry groups (of 16 groups in the greater Manhattan region) are identified to the right. The analysis further applies a "capture rate" to each group, based on their propensity to prefer a housing option in Manhattan, if it were made available.

In total, this estimates that up to 4,000 households in the surrounding region could be attracted to Manhattan in the next 20 years if desirable housing options were made available.

Market Segmentation

Family Landscapes



Workday Drive

Median HH Income: \$71k
Average HH Size: 2.97
Owner-occupancy: 70%



Middleburg

Median HH Income: \$47k
Average HH Size: 2.75
Owner-occupancy: 49%

Estimated Capture for each Segmentation

Total HHs in MSA

11% to 23%

650 HHs

5,500

GenXurban



In Style

Median HH Income: \$57k
Average HH Size: 2.35
Owner-occupancy: 52%

14% to 16%

930 to 1,080 HHs

5,400

Middle Ground



Bright Young Professionals

Median HH Income: \$42k
Average HH Size: 2.41
Owner-occupancy: 25%

4% to 8%

520 to 930 HHs

10,800

Scholars and Patriots



Dorms to Diplomas

Median HH Income: \$13k
Average HH Size: 2.22
Owner-occupancy: 4%

2% to 3%

250 to 380 HHs

13,600

aggressive
 market estimate

1,150
to 1,820
for-sale units

1,340 to
2,160
rental units

2,490
to 3,980
units

Source: ESRI 2021, Development Strategies 2022



**COUNTY CLERK &
ELECTIONS**
Personnel

Rich Vargo
County Clerk
110 Courthouse Plaza
Manhattan, KS 66502
Phone: 785-565-6200

COMMISSION AGENDA REPORT

FROM: Elizabeth Ward, HR Director
MEETING: January 16, 2025
SUBJECT: Request to Fill - Elections Specialist Position
PRESENTER: Rich Vargo, County Clerk

BACKGROUND

The Elections Specialist position (previously called the Account Clerk-Licensing/Elections) will be vacant as of January 24, 2025.

The position is also being re-titled to accurately reflect the updated job duties in the Elections office and the removal of licensing tasks within the Clerk's office.

With the title change, the current position of "Elections Specialist" also needs to be re-named to "Elections Coordinator". No other changes have been made to this position.

DISCUSSION

The Elections Specialist coordinates poll workers' notification, scheduling, training, mailings and provisional ballots for Riley County Elections, provides clerical and bookkeeping support for the Riley County Clerk's Elections Division.

The work of this position affects all staff in the County Elections office and directly impacts Riley County elections processes.

FISCAL IMPACT

The position is included in the 2025 approved budget.

The Elections Specialist position is pay range 5 with an hourly hiring range of \$20.74 to \$22.54 per hour for 2025.

The personnel budget projections for 2025 would not be affected by these changes.

RECOMMENDATION(S)

I recommend the Board of County Commissioners approve the title change for both positions and the requisition to fill the Elections Specialist position for recruitment.

POSSIBLE MOTION(S)

I move to approve the title change for both positions and the requisition to fill the Elections Specialist position for recruitment.

I move to deny the title change for both positions and the requisition to fill the Elections Specialist position for recruitment.

Move to modify

Move to table

No action required.

The Board agreed by consensus to

Enclosures:

- 2025-01 Clerk Elections Specialist PAF (DOCX)
- 2025-01 Clerk Elections Coordinator - change of titlePAF (DOCX)
- Elections Specialist position description (PDF)
- Elections Coordinator position description (PDF)

RILEY COUNTY POSITION ACTION FORM

Requisition Approval Process

Submitted by Rachel Wyat on 01/14/2025 at 08:21 AM

Elizabeth Ward, Final Approval

Internal Position Details (not displayed on job posting)

Company Riley County, KS	Position Template Elections Specialist [ELECTSPC]	Work Location CPE Building
Job ID 2975738	Salary \$20.74-\$22.54	Supervisor Position No
Pay Grade RANGE 5 [RANGE 5]	EEO Class Paraprofessionals [5]	Workers Compensation --
Cost Center 1 County General [1]	Cost Center 2 Election [19]	Cost Center 3 --
1 Job Slot ELECTIO-1		

Supervisor: Susan Boller

Department Head: Rich Vargo

☒ No changes to Position or Budget

☒ Position Description attached

Total annual hours: 2080

☒ Budgeted

☐ New or updated position description

☐ New request for budget (details attached)

Salary: \$46,883.20

Budget for Benefits: \$18,518.86

Total proposed annual budget: \$65,402.06

Additional Position Comments: _____

BoCC Chair _____

Date: _____

BoCC Member _____

Date: _____

BoCC Member _____

Date: _____

RILEY COUNTY POSITION ACTION FORM

Requisition Approval Process

- Submitted by Elizabeth Ward
- Elizabeth Ward, Final Approval

Internal Position Details (not displayed on job posting)

Company Riley County, KS	Position Template Elections Coordinator	Work Location Office Building
Job ID 1369744	Salary \$34.86/hour	Supervisor Position No
Pay Grade --	EEO Class --	Workers Compensation --
Cost Center 1 County General [1]	Cost Center 2 Elections	Cost Center 3 --
1 Job Slot Full Time		

Supervisor: Susan Boller

Department Head: Rich Vargo

☒ No changes to Position or Budget

☒ Position Description attached

Total annual hours: 2080

☒ Budgeted

☒ New or updated position description

☐ New request for budget (details attached)

Salary: \$72,509

Budget for Benefits: \$ 28,641

Total proposed annual budget: \$101,150

Additional Position Comments: _____ title change only, position approved and budgeted in 2025 _____

BoCC Chair	_____	Date: _____
BoCC Member	_____	Date: _____
BoCC Member	_____	Date: _____

RILEY COUNTY, KANSAS JOB DESCRIPTION

Job Title:	ELECTIONS SPECIALIST	
Department:	Clerk	Division: Elections
Reports To:	Elections Manager	
Pay Grade:	5	Status: Full Time
FLSA Status:	Non-Exempt	

Position Summary: Coordinates poll workers' notification, scheduling, training, mailings and provisional ballots for Riley County Elections, provides clerical and bookkeeping support for the Riley County Clerk's Elections Division.

ESSENTIAL FUNCTIONS:

- Analyze, maintain, and update voter registration database:
- Continually strive to find new ways of keeping all voter records current.
- Assist in promoting voter awareness
- Assist in maintaining DMV records
- Prepare voter registration cards as needed through bulk mail
- Update bulk mail, and BRM licenses annually
- Coordinate hiring, job assignment, and communication for election workers with Human Resources.
- Coordinate Election Day processes for elections.
- Assist in presenting training presentations
- Coordinate charging, testing, and preparations needed for the election equipment.
- Organize logic and accuracy testing process for machines prior to each election
- Recruit student judges for elections.
- Train election workers on Provisional ballots process and balancing after each election.
- Post provisional status on Election Voter Information System (ELVIS) and prepare public documentation showing provisional counted.
- Maintain ELVIS tokens for the Clerk's Elections Staff and Temporary Workers

SECONDARY FUNCTIONS:

- Coordinate and develop procedures for receivables in the Clerk's Elections office.
- Notarize documents for customers, candidates, and County personnel.
- Enter receipts into QuickBooks
- Maintain inventory for the County Clerk's Elections division.
- Other duties as assigned

POSITION REQUIREMENTS:

Riley County voter registration preferred.

Education: Associate degree required with 2 years' general office experience.

License(s)/Certification(s): Valid driver's license required. Must complete Help America Vote Act training (8hrs) annually. Must be able to obtain a State of Kansas Notary Public.

Experience: Knowledge of Microsoft Office, and experience working with the public. Appropriate combination of experience and education considered in lieu of the above requirements.

Skills: Good organizational and communication skills and ability to work on multiple tasks with frequent interruptions: ability to work independently as a self starter.

Physical Demands: The physical demands represent those required to successfully perform the

Updated January 2025

Attachment: Elections Specialist position description (15349 : Request to Fill - Elections)

essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

Required to stand; walk; sit; use hands to finger, handle, or feel; reach with hands and arms. The employee occasionally lifts/pushes/pulls 50+lbs, frequently lifts up to 25-50lbs and constant lift up to 25lbs. Specific vision abilities required by this job include close vision, color vision, depth perception, and ability to adjust focus.

Work Environment: The work environment described represents those encountered while performing the essential functions of this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions.

Work is generally in an office setting involving everyday risks or discomforts and normal safety precautions typical of an office setting with visual attention and dexterity in computer operation. There is an occasional risk the employee is potentially subject to verbal or physical abuse from disgruntled individuals. The noise level in the work environment is usually moderate.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if work is similar, related or a logical assignment of the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

RILEY COUNTY, KANSAS JOB DESCRIPTION

Job Title: ELECTIONS COORDINATOR

Department: Clerk

Division: Elections

Reports To: Elections Manager

Grade: 11

Status: Full Time

FLSA Status: Non-Exempt

Position Summary: The Elections Specialist is responsible for election equipment, deployment, tracking, repair, maintenance, and election night check-in processes. Ensures chain of custody and security of Riley County election equipment, ballots, and media.

Essential Functions:

- Oversees Election Equipment Repair and Maintenance
- Coordinates, Prepares, and Runs Pre & Post Public Scans
- Oversees Election Tracking Software
- Develops Election Night Check-In processes and balancing.
- Manage street indexes/files.
- Manage and inputs Improvement District homeowners.
- Manages ballot chain of command and count verification pre- and post-Election.
- Develop & implements official election mail changes/artwork.
- Manages ballot retention and destruction.
- Analyzes ballot needs and ordering.
- Oversees Supervising Judge supplies and distribution.
- Develops and administers elections training as assigned.

Secondary Functions:

- Assists maintaining voter registration database.
- Assists with abstracts and reporting.
- Assists with electronic poll books.
- Assists with Uniformed and Overseas Citizens Absentee Voting Act ballots. (UOCAVA)
- Assists with Sorting Board and Audit Board processes.
- Oversees Write-In Books
- Act as back-up for Motor Vehicle reports, cash funds, Quick Book balancing, Wildlife and Park balancing, Minute Traq, and commission scheduling.
- Perform other duties as assigned.

POSITION REQUIREMENTS:

Riley County voter registration preferred.

Education: Bachelor's degree required. 4 years' general office experience required. 2 years' responsible experience in inventory or office management required. Technology experience required.

License(s)/Certification(s): Must complete Help America Vote Act training (8hrs) annually. Must be able to obtain State of Kansas Notary Public. Valid driver's license required.

Experience: Knowledge of Microsoft office and experience working with the public. Knowledge of National Voter Registration Act and Election Voter Information System (ELVIS). Knowledge of all Kansas fish and game licensing and Kansas Homestead applications.

Skills: Computer skills including GIS, KOMTEK, Orion and Microsoft Office preferred, emphasis in Excel and election equipment tracking software. Experience working with the public required. Ability to make decisions independently. Ability to manage multiple priorities and maintain attention to detail. Ability to attend functions and training outside of normal business hours. Excellent communication skills, both written and verbal, with the ability to explain detailed instructions. Appropriate combination of experience and education considered in lieu of the above requirements.

Supervisory Control: Employee plans and carries out successive steps and handles problems with deviations in the work assignment in accordance with instructions, policies, and previous training. The employee obtains assistance, when necessary, in new and/or unusual situations.

Physical Demands: Physical demands described are required to perform this job. Reasonable accommodations may be made to enable individuals to perform the essential functions.

Required to stand; walk; sit; use hands to finger, handle, or feel; reach with hands and arms. Must regularly lift and/or move up to 25 lbs. Specific vision abilities required by this job include close vision.

Work Environment: Work environment described is required to perform this job. Reasonable accommodation may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is exposed to a normal noise level.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if work is similar, related or a logical assignment of the position.

The job description does not constitute an employment agreement between the employer and the employee and is subject to change by the employer as the needs of the employer and requirements of the job change.