



Unified Government of Wyandotte County and Kansas City, Kansas

**Administration & Human Services
Standing Committee**

Standing Committee Room, 5th Floor
701 N. 7th Street Trafficway, Kansas City, KS 66101

Chairman Melissa Bynum

*Commissioner Mike Kane, Commissioner Christian Ramirez,
Commissioner Andrew Davis, Commissioner Evelyn Hill*

AGENDA

Monday, August 25, 2025

Immediately upon adjournment of the earlier committee, or 5:00 PM

- 1. Call to Order/Roll Call**
- 2. Revisions to August 25, 2025 Agenda**
- 3. Approval of standing committee minutes from July 22, 2024.**
- 4. Committee Agenda**
 - 4.1 RESOLUTION: BUDGET AMENDMENT FOR DEPARTMENT OF AGING**

Synopsis: A resolution approving a budget amendment to spend Aging fund balance to repay funds to Kansas Department for Aging and Disability Services based upon the recently completed audit.
Tracking #: 21874
 - 4.2 ORDINANCE: AMENDING LEVY OF TRANSIENT GUEST TAX**

Synopsis: A Charter Ordinance exempting the Unified Government of Wyandotte County/Kansas City, Kansas, from the provisions of K.S.A. 12-1697(a) relating to the levy of a transient guest tax, to the minimum rate thereof, and to the purposes for which such transient guest tax monies may be spent; providing substitute and additional provisions on the same subject; and superseding Sections 2, 3, and 4 of Charter Ordinance No. CO-01-18.
Tracking #: 21877

4.3 **ORDINANCE: CALLING FOR ELECTION RELATING TO CITY RETAILERS' SALES TAX**

Synopsis: Approval of an Ordinance calling for an election to be held on November 4, 2025, in the City of Kansas City, Kansas, for the propose of submitting to the electors of the City a question relating to the imposition of an additional city retailers' sales tax.

It is requested that this item be fast tracked to the August 28, 2025 Board of Commissioners meeting.

Tracking #: 21876

5. **Public Agenda**

6. **Adjourn**

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Persons may address the Commission during the time set aside for Public Comment on each item scheduled or at any time by suspension of the rules. All persons must address the commission and state their name and address for the record. Comments shall be limited to three (3) minutes for each participant. Disruptive comments and behavior are not permitted and may result in removal from the meeting.

Some commissioners, staff, and the public may attend remotely via Zoom or by phone. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, all speakers are asked to please announce yourself by name and title every time you speak so the public that is observing knows who is speaking. This is critical given the number of remote participants and is current guidance from the Kansas Attorney General.

El Gobierno Unificado del Condado de Wyandotte y Kansas City, Kansas, proporcionará ayudas y servicios auxiliares necesarios y razonables, como traductores de ASL, copias legibles por máquina de los materiales de la reunión o interpretación de idiomas en el lugar. Las personas que requieran ayuda o servicios auxiliares deben comunicarse con la Oficina del Secretario del Gobierno Unificado enviando un correo electrónico o llamando al UGclerkrequest@wycokck.org o al 913-573-5260 al menos 48 horas antes de la reunión.

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View the meeting live on our website at: [UGTV Live Stream](#) or via [YouTube](#).

**ADMINISTRATION AND HUMAN SERVICES
STANDING COMMITTEE MINUTES
Monday, July 22, 2024**

The meeting of the Administration and Human Services Standing Committee was held on Monday, July 22, 2024, at 5:49 p.m. The following members were present: Commissioner Bynum, Chairman; Commissioners Kane, Ramirez, Hill, Davis (joined online at 5:52 p.m.). The following officials were also in attendance: Alan Howze, Assistant County Administrator; Angel Ferrara, Director of Parks & Recreation; Wendy Green, Deputy Chief Counsel; and Brittnie MacDonald; UG Clerk's Office.

Chairman Bynum said before I call this meeting to order, I want to announce that some committee members, staff, and public are attending remotely via Zoom as well as on site. All participants joining by phone should mute their phones when not speaking to avoid background noise. During the meeting, please make sure you announce yourself by name and title every time you speak to the public that is observing knows who is speaking. When speaking, be sure and speak directly into your microphone, so all comments are heard, and the record of the meeting is accurate. This is critical given the number of remote participants and is current guidance from the Kansas Attorney General.

The public is allowed to participate by Zoom or submit comments by email prior to the meeting, and those comments will be included in the record of this meeting. The public may also indicate their intent to provide remote public comment by contacting the Clerk's Office by 5:00 P.M. the Thursday before the meeting. The public will also have the opportunity to provide brief comments, either by telephone, via Zoom, or from the 5th Floor Conference Room of the Municipal Office building.

Chairman Bynum called the meeting to order. Roll call was taken, and all members were present as shown above.

Chairman Bynum said Clerk, do we have any revisions for our meeting tonight? **Brittnie MacDonald**, UG Clerk's Office, said there are no revisions.

July 22, 2024

Approval of standing committee minutes from April 24, 2023 and May 22, 2023. On motion of Commissioner Ramirez, seconded by Commissioner Hill, the minutes were approved. Roll call was taken and there were four “Ayes,” Hill, Ramirez, Kane, Bynum.

COMMITTEE AGENDA

Item No. 1 – 21244...RESOLUTION: DEVELOPMENT OF FISHER PARK COMMUNITY CENTER

Synopsis: : Adoption of a resolution and presentation by Erin Stryka with Rosedale Development Association outlining plans to construct a community center at Fisher Park and intent to apply to EPA Community Change Grant.

Chairman Bynum said we’re going to hear a presentation from Erin Stryka with Rosedale Development Association outlining potential plans to construct a community center at Fisher Park. We also have Angel Ferrara our Director of Parks; and Wendy Green with our Legal Department. I will recognize the staff persons and then you can give your introductory statements and then we’ll turn it over to Erin Stryka.

Wendy Green, Deputy Chief Counsel, said the action item you have before you is a resolution. After Ms. Stryka gives her presentation, and if you have any questions based upon her presentation, you would be asked to deal with the resolution.

Chairman Bynum said I’m sorry, Wendy, but Commissioner Davis doesn’t seem to have the Zoom link. I think he’s trying to get on and he said it wasn’t in the agenda, so if you wouldn’t mind—thank you very much. He’ll go ahead and log on, but you go ahead and continue.



The mission of Rosedale Development Association (RDA) is to work with residents, businesses, and institutions to develop a thriving Rosedale community.



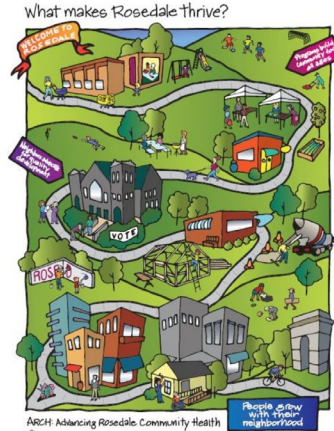
Ms. Green said the resolution would be asking you to give authorization to our County Administrator, David Johnston, to sign a Memorandum of Understanding with Rosedale Development Association for approval to enter into an agreement that would be—we'll work out the details of that agreement shortly. Well, actually it's going to take a little bit to work out the details of that agreement. It's going to be a little bit complicated because it's not something that we do on a regular basis with the Unified Government and it's probably best if we go ahead and have the presentation first and then you'll understand why it might be a little bit complicated. Once we have the presentation, then we'll discuss the basic terms of some of the Memorandum of Understanding that we'll come to and then you'll understand why the resolution is the way it is.

Angel Ferrara, Director of Parks & Recreation, said I will go ahead and introduce Erin Stryka, Director of the Rosedale Development Association, to give a presentation. Again, this is an idea or a plan that RDA has developed over several years with community engagement to construct a community center at Fisher Park. There is some grant funding involved which Erin will go into those details, which will relate to the overall resolution and some of the backend things that will be worked out in an agreement. I will turn it over to Erin Stryka to walk us through this presentation.

Erin Stryka, Director of Rosedale Development Association, said I know several of you are very familiar with RDA and some of you are maybe less, so I'll keep this part short. We are one of your eight NBR's. Our mission is to work with businesses, residents and institutions to develop a thriving Rosedale community.

ARCH PROJECT

- Programs build community for all ages
- Neighbors advocate for quality development
- People grow with their neighborhood



We do a whole lot of things. We say that we do programs that build community for all ages. Through those programs we teach neighbors to advocate for quality development, and then we say people grow with their neighborhood. I'd like to share this illustration that a Rosedalean made of how RDA works. Towards the top of the map you see Rosedale kids in walking school buses, cooking classes and soccer and in our Summer Youth Employment Program. As they become Rosedale adults, they're running small businesses and in our neighborhood groups and doing community barbecue, stuff like that. All through that we're engaging them in advocating for a better Rosedale and as more Rosedaleans come into that, the better the neighborhood is.

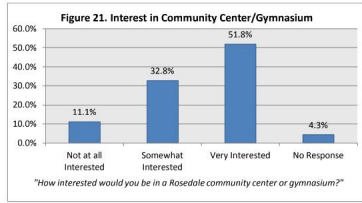
Current Programs & Services

- Year-round out-of-school youth programs, including keystones:
 - Summer Youth Employment
 - Rainbow Summer Program
 - Youth Sports
- Minor home repair
- Neighborhood group resource center and leadership development
- Neighborhood beautification and community service
- Community events
- Built environment that supports active living, including Rozarks and Turkey Creek trails
- Small business support
- Advocacy for development, policies and systems that serve the needs of all Rosedaleans



We do a lot of stuff. I don't think I need to go through the whole list, but we do youth programs, home repair, beautification, a lot of work with developers, and a lot of work with you as well.

July 22, 2024



Background

"Further, many residents expressed an interest in having a community center with a pool or a gymnasium available within the Rosedale community and conveyed a willingness to pay, at least minimally, to use these facilities." (Rosedale Master Plan Survey, 2015)



What we don't typically do is build buildings, so this is kind of an unusual project for us and the reason we are involved in it is because one of our contractual obligations to you is to help engage the neighborhood in area planning processes. Back in 2015 we were getting ready to redo the Rosedale Master Plan and RDA's first part of that was to put out a community survey asking basically what people cared about, what should we be focusing on. KU did the survey for us. It got double the responses needed for 95% confidence in results.

One of the things we asked is do you want a Rosedale Community Center. Rosedale has not had a community center of any kind since 1997 when the Bell Recreation Center closed. I hear about it a lot. Most community meetings, most surveys, and most focus groups, that's one of the major things people are interested in changing. We asked people, are you interested in this. About 84% said they were somewhat or very interested. That survey was nine pages long, lots of other stuff in there. That data went into the Rosedale Master Plan process along with neighborhood meetings, focus groups, that engaged 250 unique residents and that became the Rosedale Master Plan and Traffic Study, which you adopted in 2016.

GOALS

The goals support the vision statement and describe the desired future of Rosedale in greater detail. The goals are used to evaluate the plan recommendations and should guide the decision making process for the future of Rosedale.

HOUSING & NEIGHBORHOODS

Protect historic and single-family neighborhoods with strong homeownership while increasing housing options and density with quality, well-designed apartments and town houses on major streets and redevelopment districts. Maintain affordability, inclusion, diversity, and neighborhood stability. Provide housing opportunities for all incomes and include housing in Rosedale for seniors, students, area employees, and families.

STREETS & TRANSPORTATION

Create a safe transportation system that accommodates pedestrians, cyclists, transit, and vehicles. Ensure that the local street network is configured to accommodate future traffic needs as the neighborhood grows and the hospital expands. Beautify Rosedale's streets to support image, character, and redevelopment goals.

COMMUNITY

Support Rosedale's strong community by strengthening schools, creating a community center or library in Rosedale, and enhancing public spaces.

DEVELOPMENT/ REDEVELOPMENT

Make the most of our major corridors with dense, mixed-use, quality development. Focus on attracting goods and services, and integrating community spaces that significantly enhance quality of life for the neighborhoods and compliment major institutions and employment centers. Ensure that new development meets a high standard of quality.

HEALTH & SAFETY

Build upon the successes and community trust of Rosedale's police and fire departments. Use branding and lighting to improve safety perceptions. Uncover key issues that hurt Rosedale's perception. As walkability increases and buildings engage the streets, Rosedale will have more eyes on the street. Design streets and sidewalks to be safe for pedestrians and cyclists.

IMAGE & CHARACTER

Focus on rebranding the physical environment. Enhance way-finding, sidewalks, pedestrian lighting, and building construction that amounts to a unified sense of a walkable, healthy, safe, and delightful place.

PARKS, TRAILS, AND NATURAL AMENITIES

Enhance and protect Rosedale's parks, trails, and natural amenities. Increase awareness of our unique natural assets. Design parks and trails in a way that everyone can use. Activate parks and promote safety with development that overlooks the parks.

Here are the overall goals of the Rosedale Master Plan. The one I've circled is the goal for Community. Support Rosedale's strong community by strengthening schools, creating a community center or library in Rosedale, and enhancing public spaces.

UNIVERSITY TOWN

Project Name	Champions	Priority	Cost	Description	Tasks	Potential Resources	Partners
FISHER PARK DEVELOPMENT CONCEPT PLAN	UG, RDA	Higher	\$\$\$	This plan includes a number of components around the Fisher Park area including trails, transit, traffic improvements, and new development. Additional study is needed to understand how these components best fit together.	<ul style="list-style-type: none">Develop Fisher Park Concept PlanBPU Substation RelocationGather public and private funding for concept implementation.Design and EngineeringConstructMaintenance & Programming	MAAC Planning Sustainable Places Grants	KGATA, BPU, KUMC/TURK
COMMUNITY CENTER	UG, RDA	Higher	\$\$\$	Throughout the public engagement process the community has expressed a strong desire for a community center that allows for public meeting spaces and community events, activities and educational opportunities.	<ul style="list-style-type: none">Fisher Park Concept PlanIdentify viable funding sourceBuild Community SupportDesign and EngineeringConstructionMaintenance & Programming		

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ROSEDALE MASTER PLAN AND TRAFFIC STUDY

Then, we skip 200 pages or so ahead to the Implementation section of the Rosedale Master Plan. The first implementation step was a Fisher Park Development Concept Plan. So that anticipated the possible community center at Fisher Park as well as the BPU substation that has now been relocated. The second step is the community center, so once that concept plan is done, find funding for and build a community center. You'll notice up at the top, the champions for both of those steps are the UG and RDA, so we're the ones tasked with implementing that step.



We adopted the Rosedale Master Plan in 2016. Shortly after that Parks was doing their Master Plan process and RDA was very active in that advocating for a new Rosedale Community Center. That Master Plan process was completed and what we discovered through that is we're not building new community centers. We're having trouble managing the ones we have and so at that point I

went to our board and said this isn't going to happen. We got to take this off the project list and our board in their wisdom—I've got a couple board members here today, said absolutely not. The community says this is the priority, our job is to serve the community. If Parks isn't able to do that, we've got to find another solution, so that was about 2019. We had a quick pandemic pause and then in 2021 we said okay, we know that they want a community center, we need to find out what they want in a community center, so we put out a new survey saying a community center can be 30 different things, which are you picturing when you tell us this.

We also pulled together a group of about 30 community members called the Rosedale Community Center Stakeholders. They began meeting in 2022 to do the pre-development work for building one on our own, so that group crunched the survey data. They went around to successful community centers all through the metro doing site visits, asking questions, learning what it would really take. We engaged a consultant who did site assessments of Fisher Park because it's identified in the Master Plan, but also of seven other potential sites that have been suggested at various points and they also made for us a schematic design of a community center as well as some illustrations.

Feature	Most important	2 nd most important	3 rd most important	4 th most important	Not ranked
Fitness center with cardio and strength training equipment	57 (29.5%)	38 (19.7%)	11 (5.7%)	14 (7.3%)	73 (37.8%)
Basketball court/gymnasium	17 (8.8%)	13 (6.7%)	22 (11.4%)	21 (10.9%)	120 (62.2%)
Lounge area/snack bar	2 (1.0%)	1 (0.5%)	7 (3.6%)	4 (2.1%)	179 (92.7%)
Computer lab	2 (1.0%)	10 (5.2%)	10 (5.2%)	7 (3.6%)	164 (85.0%)
Large (more than 100 people) multi-use space for private and community events	8 (4.1%)	14 (7.3%)	9 (4.7%)	5 (2.6%)	157 (81.3%)
Small (less than 100 people) multi-use space for private and community events	9 (4.7%)	7 (3.6%)	15 (7.8%)	15 (7.8%)	147 (76.2%)
Swimming pool	52 (26.9%)	33 (17.1%)	19 (9.8%)	14 (7.3%)	75 (38.9%)
Library	8 (4.1%)	7 (3.6%)	10 (5.2%)	2 (1.0%)	166 (86.0%)
Art studio/maker space	6 (3.1%)	15 (7.8%)	6 (3.1%)	10 (5.2%)	156 (80.8%)
Stage/auditorium	0 (0%)	1 (0.5%)	5 (2.6%)	3 (1.6%)	184 (95.3%)
Rock climbing wall	0 (0%)	5 (2.6%)	6 (3.1%)	7 (3.6%)	175 (90.7%)
Outdoor track	5 (2.6%)	4 (2.1%)	5 (2.6%)	8 (4.1%)	171 (88.6%)
Indoor track	4 (2.1%)	12 (6.2%)	15 (7.8%)	9 (4.7%)	153 (79.3%)
Health clinic or health-related services	8 (4.1%)	4 (2.1%)	12 (6.2%)	11 (5.7%)	158 (81.9%)
Pavilion for farmers markets and outdoor gatherings	12 (6.2%)	22 (11.4%)	23 (11.9%)	27 (14.0%)	109 (56.5%)

That survey that we put out saying what exactly do you want in a community center came back with a fitness center with cardio and strength training equipment, basketball court and gymnasium, pool, and a pavilion for farmers market and outdoor gatherings. Those were the top four classroom space and just rentable community space also came up very high.

ACTIVITIES



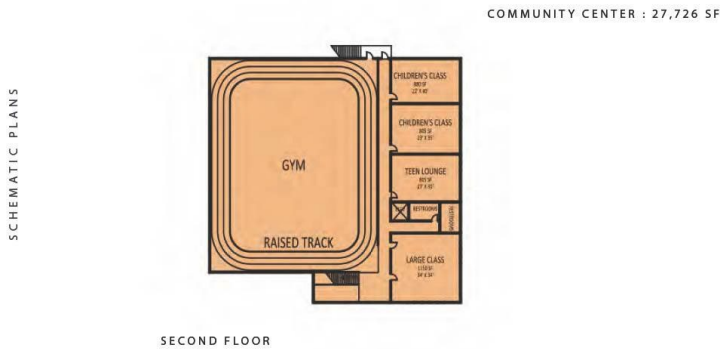
Our Community Center Stakeholder group made this word cloud kind of representing community interests from that survey and other things.



Then, this basic program for the building that we want to have both sports and arts prioritized. We want class space, we want event space. We figure RDA should probably office there. The official park location is right by Rosedale Middle School and we're going to really prioritize space welcoming to teens and safe for teens, hangout spots. The Community Stakeholder group spent a great deal of time on the question of a pool and ultimately decided that's just plain too big of a lift for us. This is already a pretty big lift and we want it to be successful, so what we said is we'll get to that next if we're successful with this indoor track and cardio weights only.



This is a schematic plan and to be clear this isn't exactly what it will look like, but it shows you how those components could be put together, which helps us estimate what it will cost to build. This one is about 27,000 square feet. This is the first floor here and you see that gym, that event space, all that.



This is the second floor. We've got a raised track around the gym and additional classroom space.



I like to show this little illustration too. The Stakeholder Group did all that work in 2022. In 2023 we started meeting with funders. It was looking like it would be a long road.



Community Change Grant-
Inflation Reduction Act

Grant Details

- \$10-20 million
- Can be used for a climate resiliency hub
 - Energy-efficient building that can be used for climate education and a resource center during a climate emergency
- No local match required (!)
- Lead applicant must be a community nonprofit organization

Timeline

- Submit application in August
- 3 years to complete project

At the end of 2023 the EPA put out this Community Change Grant and one of our board members brought this to our attention. Community Change Grant is through the Inflation Reduction Act. It can be used for a lot of different things. One of them is for what's called a Climate Resiliency Hub. That is a building that can be operated independently from the power grid in the event of a climate emergency. It can also be used for other climate or emergency preparedness purposes like a heating or cooling center in extreme weather or education about future climate challenges.

The grant is \$10-\$20M. It requires no match and the lead applicant has to be a community non-profit organization. We took this to the board and what we said was, this will not come around again. These big federal grants, for one thing, they don't come to community non-profits. For another thing, they involve match almost always, and for a third thing, our budget for building this thing is under \$20M. This will fund the complete construction cost of the community center and so the board decided to go for it. We have not—again, we haven't built a building yet, so we applied for and received some technical assistance from the EPA. We have an assister who's been meeting us weekly while we prepare this grant and we've been advised to submit our grant application in early August, which will give us time to, if needed, revise and resubmit it by the final deadline of November. If successful, we have three years to complete the project.

July 22, 2024



As Wendy mentioned, the ask for tonight is for a resolution authorizing your County Administrator to enter into an agreement with us to lease part of Fisher Park. As Ms. Green mentioned, there's a lot that goes into that. It gets tricky, but what we hope to do is lease your land so Fisher Park remains UG—it remains the park, we have a lease on it, a long-term lease that allows us to build on it and the funds we pay you for that lease go into a trust, into some kind of fund that is a contingency for if at any point we couldn't operate it anymore because you are taking a risk letting us build a building on your plan. So, we want to plan for that risk from the beginning.

You see Fisher Park here. I just kind of want to point out that playground there was a joint RDA UG project a couple of years ago. I don't think you can see our community orchard or water fountain or even the bike tracks there, but Fisher Park has been the site of several partnered projects that we've been fortunate to do with Parks, so there's a little bit of precedent for this. Also, I want to show this is something called a test fit that an architect does. That is not the foot print or exact location. That just tells us how big of a building we could fit on here without disrupting the playground or if you see that big black line running through it, there is an electrical duct bank under Fisher Park that can't be built on top of. We want to avoid it. That big black line goes to a big gray square. That is an old BPU substation that is now decommissioned and the plan is once it is demolished, that becomes additional parking, additional green space for the park, so we'll lose some park space through this, but we will also gain some by completing the whole project.



That's pretty much it. The only other thing I want to say is a big thank you to your staff. Poor Angel has sat through so many iterations of this project over the last few years. Ms. Green, Mr. Howze, your team has been very helpful with getting this to this point, so I want to say the UG is not investing any money in this at all, but you have shared a lot of your time and expertise and we really appreciate that.

Chairman Bynum said, would you go back one slide to the map. Just orient me. I feel like Rainbow is down here, but I don't think that's right. **Ms. Stryka** said you're exactly right. Do you see 39th Avenue, so 39th Avenue is perpendicular to Rainbow about three blocks that way. **Chairman Bynum** said so it's actually off to the right-hand side of this. **Ms. Stryka** said yes. **Chairman Bynum** said okay, so I can remember driving from Rainbow office, I guess 39th Avenue, to the park. I could not figure out where Rainbow Avenue was in this map.

Just another map question, immediately to the right with the buildings and the parking lot, what is that? **Ms. Stryka** said those are apartment buildings. They're largely student housing for KU.

Commissioner Ramirez said I cannot remember the name of the apartment complex, but it's not the university apartments. I think they're the (inaudible) apartments or something around those lines, but yeah, they're mainly medical students—or medical center workers.

Chairman Bynum said Angel or Wendy, or even Alan, any other comments that you should add here for us?

Ms. Green said the only thing I would add is the first agreement we're going to do is an MOU. That would give RDA enough proof that they're going to have control over the site that we're going to lease to them for them to be able to apply for the grant. We will then come to a Ground Lease Agreement of some sort. There's two different kinds of things we need to be mindful of. One is the Ground Lease Agreement, which will have all the things we need in there to make sure that we retain control of the land underneath it and that they are solely responsible for the building above the ground. Also, it's going to need to be a separate parcel for tax purposes. They're going to need to apply for their exemption through the Board of Tax Appeals and for that to be able to happen it has to be recorded with the Register of Deeds and it has to stay on it—building on lease land, so we have to make sure it falls under all of those categories it needs to fall under to meet the exemption requirements. So, there's lots of moving parts in that and, quite frankly, that was moving too fast for us to be able to get all of that done in the time that they needed to be able to apply for their grant, but the MOU would allow us to do that, but I had a vacation scheduled. So, the resolution was to allow David to sign the MOU, which I will be working on this week to get it done for them.

Chairman Bynum said and that satisfies what you need right now in order to apply, okay.

Ms. Ferrara said Wendy captured a lot of that and I think that's the biggest thing that we'll be working through is just exactly what Erin said, is making sure there's something set up so that if the project goes through and maybe down the line it does come back to the Unified Government, there would be some sort of funding source there to continue some operations. I know that was the biggest concern at least when I was asked from Parks & Rec is just making sure that if something were to happen, it could continue to be maintained.

Chairman Bynum said, Erin, what is the timeline of you knowing if your grant's going to be awarded? **Ms. Stryka** said the grant closes in November. The EPA originally said they were going to make the first awards in March and to my knowledge they have not yet made an award. **Chairman Bynum** said but it's a large pool—the Change Grants, it's a large pool of money. **Ms. Stryka** said yeah.

Commissioner Hill said this may be getting in the weeds a little bit and just pull me out if I'm in the weeds. I just noticed no parking. Is it too early for that right now or is it not part of it? **Ms. Stryka** said there's an existing small circle driveway at Fisher Park, but that old BPU substation will be demolished and we'll build parking on that parcel. The big gray rectangle on the left is the substation.

Chairman Bynum said question about that. Again, I think maybe we are in the weeds, but is it your intent that the BPU would deed that property to RDA? **Ms. Stryka** said no. That will also remain your property. **Ms. Green** said we actually did meet with BPU earlier today on that and they do have it in their budget to demolish it just down to grade level and it will remain within the Unified Government ownership. The BPU can't own property in its own name. The Unified Government actually owns its property and so it'll still be within the Unified Government's name. It'll just be most likely a transfer of an asset from their books to our books, but we'll have to figure that out. **Chairman Bynum** said will we need to make any kind of agreement for that? **Ms. Green** said we'll figure that out too, but they do know that it will be—that was what they had intended when they were decommissioning that substation, that it would pretty much just be absorbed within Fisher Park.

Alan Howze, Assistant County Administrator, said they're decommissioning, but just to know too, they're still active in the sense that they have the duct bank. They have live activity that are running through that area, so they do need to retain both control and operational access to it and given the site there's not a lot of other things you could necessarily do with that once they decommission it, so parking is probably about as good a use as you're going to be able to get out of that particular parcel.

Commissioner Ramirez said I'll speak to it quickly. You know this is in my district. This is actually down the street from where I live. I know Fisher Park very well and I remember when Erin and the community members started meeting together to discuss this, the possibility of creating a community center—I will say I do remember when I was campaigning a lot of the things, especially in this area when I door knocked, infrastructure and community center were the top two I heard. So, I knew very well that this is what the community wants, it's in the Community Master

Plan. The Master Plan states that it's to be in Fisher Park. I think this is a good—this is another example of having the public and a private—I'm not saying RDA is not a private company, but you can say public/private partnership between RDA and the Unified Government working together to advance the Master Plan and the needs and wants of the community.

I do like the idea of the lease payments being set aside throughout the years to, as you said, to create this contingency plan just in case—I hope and pray that RDA maintains control and is able to do a good job and I know RDA will. RDA is one of the top along with other NBR's in our community who do a lot for the community and is very community-driven, so I thank you for this and I'm excited to see this. I hope you can get the grant. This is just another amenity for our—not even just for Rosedale, but for anyone around the community, Argentine, up north, in Armourdale. This is not just Rosedale's Community Center. It's going to be open to anybody and everybody that wants to participate and I know Rosedaleans is going to accept that and help welcoming. I met a week or two ago with Rodney Lucas, our new Executive Assistant to the County Administrator, and we had that conversation because he lives in Rosedale, about how open and welcoming and warming Rosedale residents are. They may not know you walking down the hall or walking down the street and they will stop and say hi and talk to you, so this is only going to help further that, help build that community, strengthen the sense of the community.

Thank you for coming for us. I'm very excited and I hope and pray that you get the grant so that something like this can move forward.

Commissioner Davis said I just want to say congratulations RDA. This is a very exciting project and I am in support of this. I do have a question and I'm sure you all have gotten this, just on what your thoughts are on revenue to maintain revenue for repair. I know there was some conversation, I think in the slideshow or maybe it was in your Master Plan on Rosedaleans and their willingness to pay a fee, but I'm just interested on what those conversations have been after the structure has been built. **Ms. Stryka** said those conversations are ongoing. We have some pretty good—one of our potential partners for operating the fitness center component of this asked us to complete a market study to find out exactly what revenue we could expect. That's study is complete. I don't personally know what it means yet, but they will tell us and we'll know whether that's sufficient to support the fitness center. We also expect to receive some revenue from event rental space.

This is one of the biggest requests we get at RDA, can we rent out your community room for whatever, but mostly it will be supported with fundraising, same as RDA is.

The operational cost of it we estimate to be less than RDA's current annual budget, so we think it's within range. I should also mention there are two other partners involved in this. Campfire Heartland will run youth programming out of the community center. We're partnered up this summer for them to operate a large summer program in Rosedale and it's gone great and they're going to continue. Then, Metro Energy Center is on board to help us with that Climate Resiliency Hub aspect. They will help us with selecting contractors with good Green Building experience and then they will use the center as a demonstration site for Green Building technology. They have a residential home they use. That way this will be their first public building and then your Emergency Management Department will also have open access to this for educational purposes and emergency management purposes, so a lot of partners coming together to operate it as well.

Commissioner Kane said I love it, I love it, I love it, but I didn't see anything about senior citizens and some of us might want to use those facilities. **Chairman Bynum** said I think Erin has a strong eye toward our older adult population based on my years of partnering with RDA on older adult issues. Maybe something tailored just for Commissioner Kane and myself. **Ms. Stryka** said you got it.

Chairman Bynum said is there anyone online that would like to speak to the item. **Ms. MacDonald** said there are no hands raised. **Chairman Bynum** said any comments received from the public. **Ms. MacDonald** said no comments received. **Chairman Bynum** said is there anyone here in person tonight that would like to speak to the item.

Commissioner Hill said I just want to say congratulations. This is exciting to me and I'm looking forward to it coming into fruition. We look forward to that grant coming through.

Chairman Bynum said we are super hopeful for your grant and if that were to not come about, I imagine you would look in other places. Okay. Congratulations to you and your board for your

perseverance, determination, hard work, and your commitment to your Master Plan. That is so cool and I really appreciate that. If there isn't anything else, I would take a motion.

Action: **Commissioner Ramirez made a motion, seconded by Commissioner Hill, to approve as submitted.** Roll call was taken and there were five "Ayes," Hill, Davis, Ramirez, Kane, Bynum.

Chairman Bynum said congratulations to you. We can't wait to go to a ribbon cutting.

Action: **Commissioner Kane made a motion, seconded by Commissioner Ramirez, to adjourn.** Roll call was taken and there were five "Ayes," Hill, Davis, Ramirez, Kane, Bynum.

The meeting was adjourned at 6:22 p.m.

dt



Report to Administration & Human Services

MEETING DATE	PRESENTER	DEPARTMENT
	<div style="border: 1px solid black; padding: 2px;">Ruth Jones, Director</div> rjones@wycokck.org x8350	Area Agency on Aging
AGENDA ITEM #4.1.		
RESOLUTION: BUDGET AMENDMENT FOR DEPARTMENT OF AGING		
BACKGROUND		
<p>The Kansas Department for Aging and Disability Services conducted an audit of PSA01, the Department of Aging, which covers Wyandotte and Leavenworth County. The audit identified areas of material weakness in internal controls within the Department, which have since been corrected. KDADS also identified funds that were incorrectly classified according to KDADS guidelines for the years 2021, 2022 and 2023. As a result, KDADS has issued a recoupment letter for funding in the amount of \$429,890. The funds will be repaid from the Department of Aging fund balance.</p>		
RECOMMENDATION		
<p>Approve</p> <p>Approval of a budget amendment to spend Aging fund balance to repay funds to Kansas Department for Aging and Disability Services based upon the recently completed KDADS audit.</p>		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
\$429,890 recoupment cost that will come from Aging's fund balance.		
LEGAL/ POLICY CONSIDERATIONS		
ATTACHMENTS		
Resolution for Area Agency on Aging Budget Amendment, Updated Final Audit Report - PSA01		

Approved by Mayor/Administrator to add to agenda.

RESOLUTION NO. _____

A RESOLUTION FOR AN AREA AGENCY ON AGING BUDGET AMENDMENT

WHEREAS, the Kansas Department for Aging and Disability Services conducted an audit of PSA01, the Department of Aging, which covers Wyandotte and Leavenworth County; and

WHEREAS, the audit identified areas of material weakness in internal controls within the Department, which have since been corrected; and

WHEREAS, KDADS also identified grant funds that were incorrectly classified according to KDADS guidelines for the years 2021, 2022 and 2023; and

WHEREAS, KDADS has issued a recoupment letter requiring repayment in the amount of \$429,890; and

WHEREAS, the repayment is required under the terms of the grant and the Unified Government has no discretion regarding that repayment; and

WHEREAS, the funds will be repaid from the Department of Aging fund balance; and

WHEREAS, the Kansas Budget Law, K.S.A. 79-2925 *et seq.*, requires that a local government adopt a balanced budget through an open process and then be bound by the adopted budget; and

WHEREAS, under the Kansas Budget Law, the Department of Aging must amend its budget to make the repayment.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS AS FOLLOWS:

Section 1. The Unified Government Board of Commissioners hereby approves the amendment to the Department of Aging’s budget, allowing for repayment of \$429,890 from the Department’s fund balance.

Section 2. The County Administrator and other officers, agents, and employees of the Unified Government are hereby authorized and directed to take such further action as may be appropriate or desirable to accomplish the purpose of this Resolution.

Section 3. This Resolution shall take effect and be in full force immediately after its adoption by the Governing Body of the Unified Government.

APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS _____ DAY OF _____, 2025.

Tyrone Garner, Mayor/CEO

Attest:

Unified Government Clerk

Approved as to Form:

Date: August 5, 2025

Re: Updated Audit Report – Wyandotte/Leavenworth AAA (PSA01) OAA Grant Audit FFY2021-2023

Laura Howard, Secretary of KDADS

Sherry Diel, Chief Legal Counsel, KDADS

David Anderson, Aging Commissioner, KDADS

David Johnston, County Administrator, United Government of Wyandotte County

Ruth Jones, Executive Director, Wyandotte – Leavenworth Area Agency on Aging

Kansas Department for Aging and Disability Services
503 S. Kansas Ave.
Topeka, KS 66603

Wyandotte – Leavenworth Area Agency on Aging
849 North 47th Street
Kansas City, KS 66102

Dear Ms. Howard, Ms. Diel, Mr. Anderson, Mr. Johnston, and Ms. Jones:

The KDADS Audit Division has completed its audit of Wyandotte/Leavenworth AAA (PSA01) for FFY 2021, 2022, and 2023. Our audit focused on assessing whether PSA01 had developed an adequate system of internal controls over the OAA Aging Cluster and had complied with applicable federal and state guidelines related to those funds.

We issued our draft findings to PSA01's management on January 17, 2025, and discussed each finding during a call. We received responses to our findings and recommendations on February 4, 2025. In management's response, PSA01 acknowledged the findings and is working to correct the practices that led to the audit findings. We have included this report, along with PSA01's responses and documents, in our final report sent via email.

KDADS Audit Division received and reviewed additional information from the Unified Government of Wyandotte County office for audit finding #5 after the final report was issued on 2/28/25. The information was reviewed and accepted, resulting in a revision of the previously calculated questioned costs. Please see Finding #5 under the Section Findings, Recommendations, and Management Responses in this updated audit report for more details.

We will monitor the implementation of the corrective actions and follow up with PSA01 in six months to evaluate the effectiveness of the controls implemented.

If you have any questions regarding this audit, please contact me at (785) 296-6457 or email Shirley.Chung@ks.gov

Best Regards,

A handwritten signature in cursive script that reads "Shirley Chung".

Shirley Chung, Audit Director

Cc:

Pamela Kahao, Accounting Director, United Government of Wyandotte County/ Kansas City, KS

Alan Howze, Assistant County Administrator, United Government of Wyandotte County/ Kansas City, KS

Andrew Brown, Deputy Secretary of Programs, KDADS

Brad Ridley, Commissioner of Financial and Information Services, KDADS

Corliss Lawson, Senior Counsel, KDADS

Audit Report

Wyandotte/Leavenworth AAA (PSA01) OAA Grant Audit

For the period: FFY2021-2023

Report Issued: February 28, 2025

For additional information, Contact:

Nicholas Vergara, State Auditor

Yanelis Martinez, Senior Auditor

Shirley Chung, Audit Director

Introduction

The Wyandotte/Leavenworth Area Agency on Aging (PSA01) has received federal grants under the Older Americans Act (OAA) Title III Programs and American Rescue Plan (ARPA) and State funds through the agreements with KDADS during FFY 2021 - 2023. The PSA01 is required to submit monthly financial reports to KDADS and comply with federal and state reporting requirements. During FFY 2021, 2022, and 2023, 60 financial reports and 60 cash requests should be completed and submitted to KDADS. PSA01 did not submit 14 (23%) financial reports and 29 (48%) cash request forms for the FFYs under review before the due dates.

KDADS Aging Services has contacted PSA01's management regarding the issues with the submission and timeliness of required reports but has not been able to resolve them. KDADS withholds cash requests made by PSA01 per K.A.R. 26-2-6, Basis for withholding of payments.

In addition, according to 2 CFR 200.501 – 520, PSA01 is required to submit single audit reports to the Federal Clearing House and KDADS annually. They have not submitted the reports in a timely manner since 2021.

KDADS Aging Services has requested an audit to investigate the issues, which may have contributed to delayed report submissions and could potentially lead to financial implications.

Audit Objectives:

1. Has the Unified Government of Wyandotte County/Kansas City AAA (PSA01) established adequate controls over grant management to ensure compliance with the 2 CFR 200.501 – 520 audit requirements and the reporting requirements stated in the grant agreements?
2. Were the costs claimed reasonable, allocable, and allowable per the grant terms and conditions?

To accomplish these objectives, the KDADS Audit Division conducted interviews with the KDADS program staff and accounting departments, and an onsite visit to PSA01 was conducted, in which interviews with the Executive Director and fiscal staff were conducted, and documentation was obtained. The Audit Division also reviewed policies, procedures, laws, regulations, the grant agreement, and all applicable documentation pertinent to the scope of our audit. Audit tests were designed to test if PSA01 spent awarded grant funds as intended and to test the existence and effectiveness of internal controls.

This audit was performed according to applicable Government Auditing Standards. The Standards require that we obtain sufficient, competent, and relevant evidence to afford a reasonable basis for our findings and conclusions. Accordingly, we included such tests of the records and controls as were considered necessary under the circumstances to establish our conclusions.

Audit Results

Conclusion

Based on our findings, we concluded that:

1. PSA01 did not establish adequate controls over grant management to ensure compliance with the 2 CFR 200.501 – 520 audit requirements and the reporting requirements stated in the grant agreements.
2. The costs claimed by PSA01 were not allocable nor supported by supporting documentation to be allocable and allowable per the grant terms and conditions.

Executive Summary of Findings:

- Fiscal staff turnover and the installation of a new accounting system caused required reports, including monthly financial reports and cash request forms, to be submitted late for extended periods to KDADS and the single audit reports for 2022 and 2023. Continuous non-compliance with federal regulations could lead to federal sanctions or remedial actions.
- Account reconciliations between the central general ledger in the system and sub-ledgers were not conducted periodically to ensure ledgers were correct and up to date. The CPA auditors have reported that significant adjustments are required at the year-end.
- The congregate meal site volunteers have been paid regularly for services rendered as a stipend, which OAA and federal regulations do not allow. In addition, volunteers' pay may be subjected to PSA01 liability for wages, overtime, and back taxes under the Fair Labor Standards Act (FLSA) and IRS tax codes.
- Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. PSA01 charges its personnel costs to state and federal funds but does not have the time and activity records to support the expenses or a system of internal controls that reasonably assures that the charges are accurate, allowable, and properly allocated to comply with federal regulations.
- OAA Title III monthly reports and cash requests submitted to KDADS were not supported by supporting documentation to ensure actual program expenditures.
- PSA01 is a pass-through entity for OAA Title III funds but has not met its responsibilities in monitoring sub-recipient Leavenworth AAA. This includes verifying that the sub-recipient is audited as required by 2 CFR 200 subpart F.
- The following funds were determined to be non-allowable costs based on findings:

Non-allowable costs	FFY 2021	FFY 2022	FFY 2023	Total
Volunteer stipends	\$26,040	\$61,120	\$71,940	\$159,100
Lack of the required Time & Effort Activity reports for personnel and benefit costs.	\$0	\$306,658	\$200,949	\$507,607

Remove two employees' gross salaries who worked 100% in Title III C (1) & (2) as allowable costs based on additional supporting documentation provided	\$0	(\$112,900)	(\$123,917)	(\$236,817)
Total funds to be returned to KDADS	\$26,040	\$254,878	\$148,972	\$429,890

The Findings, Recommendations, and Management Responses section below discusses more details of each finding.

The KDADS Audit Division has discussed the findings and recommendations with the grantee's management in a draft audit preliminary finding report issued for management response with corrective actions. We will follow up six months from the final audit report date to determine the effectiveness of the grantee's corrective actions. At the six-month follow-up, the Audit Division plans to obtain documentation evidencing controls and request samples regarding each finding.

Findings, Recommendations, and Management Responses

Audit Finding #1: Late monthly financial report and cash request submissions

Criteria:

Notification of Grant Award (NOGA) Older Americans Act (OAA) Title III Program Grant Agreement

IV. Deliverables and Reporting:

- A. Reporting. *In addition to Grantee's duties and obligations described elsewhere in this agreement, Grantee shall prepare and deliver reports to KDADS as identified in the Kansas Department on Aging Field Service Manual and the annual AAA Calendar of Deadline and Dates.*

The Department on Aging Field Service Manual requires the cash request form and financial report to be submitted to KDADS no later than the 20th of each month.

Condition: Based on KDADS Grants and Contracts' records, 14 monthly financial reports and 25 cash requests, including ARPA fund reports, were submitted late for FFY 2021, 2022, and 2023. KDADS Aging Services issued a non-compliance letter to PSA01, dated May 7th, 2024, due to the regular and ARPA OAA monthly financial reports and cash requests being submitted late. Funds were withheld till the required reports were received by KDADS.

Cause: We interviewed fiscal staff at PSA01 and the UG Accounting department; based on the staff and our observations, PSA01 has difficulties generating the reports due to the following issues:

- The previous Fiscal Officer at PSA01 did not correctly assign general ledger account codes to track program expenditures by grants in 2021 and 2022. This caused difficulties in identifying the ARPA from other funds for reporting purposes. According to the accounting department at UG, PSA01 should have but did not request to add general ledger codes for additional grants in 2021 and 2022 to track the ARPA funds in general ledgers.

- At the beginning of 2023, Workday, a new accounting system, was installed to replace UG’s Cayenta system (legacy system). At the same time, the previous fiscal officer at PSA01 resigned and left her position before the replacement came on board for transitioning. The current fiscal officer was new and unfamiliar with the new system. The training provided to the new staff was reportedly inadequate in handling the duties. As a remedial step, the staff developed her methods, including using Excel spreadsheets to track expenses. However, this step only started after April 2023, which did not help with the reports from April and before.

Effect:

- Required financial reports have been submitted late, especially for 2022 ARPA funds, which were submitted almost a year after the due dates. Wyandotte/ Leavenworth AAA, the federal fund sub-recipients, could receive federal sanctions for violating their agreement reporting requirements.
- Financial reports submitted to KDADS may not be completed correctly.

Recommendations:

- If the outgoing fiscal officer cannot provide the new officer with training, they should be required to document the detailed step-by-step process and procedures for handling the job.
- Update the fiscal policies to reflect the procedures with the new accounting system.

Management’s Response: Management concurred with the finding and updated the fiscal policy manual to address the issue. See the attached PDF document for the response.

Audit Finding #2: Sub-ledgers were not reconciled to the central general ledger in the UG accounting system.

Criteria:

- 2 CFR Part 200, 200.303 Internal controls. The non-Federal entity must:
Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- UG Fiscal Policy 2.2, Reconciliations requires reconciling the department’s subsidiary ledgers and systems to the Cayenta general ledger. Other Unified Government departments that complete their account reconciliations shall periodically prepare and submit adjusting journal entries for those accounts to the Accounting Division.

Condition: During our audit, we requested PSA01 financial statements for 2021, 2022, and 2023. At that time, an external CPA had not audited the draft 2023 statements. The amounts in the 2023 Trial Balances do not match the amounts on the Balance Sheet. For instance, as of December 31, 2023, \$125,018 in receivables was reported on the balance sheet, but \$291,789 was shown on the trial balance. Numerous adjustments must be made to the audited financial reports for accuracy.

Cause: UG has not enforced the fiscal policy to require reconciliations between its departments and the central general ledgers. PSA01, as one of UG’s departments, has not reconciled its ledger with the general ledger in the central accounting system to ensure all transactions are correctly posted. Because of double-entry accounting, if an account is not reconciled, it will likely appear in another area of the balance sheet.

Effect: The CPA auditor reported that significant adjustments were required for the 2021, 2022, and 2023 financial statement audits. Unadjusted financial reports are not reliable for fiscal decisions for KDADS and other grantors or stakeholders.

Recommendation: PSA01 should follow the UG Fiscal Policy 2.2, Reconciliations, and reconcile their sub-ledger periodically and timely UG’s general ledger accounts, verifying that all transactions are posted.

Management’s Response: Management concurred with the finding and said they would work closely with the external CPA auditors for improvement. See the attached PDF document for the response.

Audit Finding #3: The CPA audit reports for 2022 and 2023 were not completed and submitted to the Federal Audit Clearinghouse and KDADS Audit Division by the due dates.

Criteria:

- Code of Federal Regulations, CFR 200 Title 2, Subtitle A, Chapter II, Part 200 § 200.501 Audit Requirements. Quoted:

“Single audit. A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with § 200.514 except when it elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.”

- 2 CFR § 200.512(a)(1) non-federal entities must submit the report within 30 calendar days after receipt of the auditor’s report or 9 months after the end of the audit period.

Condition: The 2022 audit report was due by 9/30/2023 but was received by KDADS on 8/9/2024, and the 2023 audit report was due by 9/30/2024 but was received by 11/24/2024. In cases of continued inability or unwillingness of a non-federal entity to have an audit conducted following 2 CFR §200.501, Federal agencies or pass-through entities could take appropriate action provided in 2 CFR § 200.339.

Audit Year	Report Recipient(s)	Report Due Date	Report Received Date
2022	KDADS and Federal Audit Clearinghouse	9/30/2023	8/9/2024. The report was received over a year late after the due date.
2023	KDADS	9/30/2024	11/24/2024

Cause:

- The grant manager position has been vacant since 2022, which delayed the audit process for the 2022 single audit.
- The purchase of the CPA audit was initiated late for bidding, which delayed the 2023 single audit process.
- Policies and procedures were not established to ensure compliance with the audit submission requirements.

Effect: Any material issues identified would not be identified and improved timely.

Recommendation: We recommend establishing and implementing policies and procedures to ensure the timely completion and submission of audit reports.

Management's Response: Management concurred with the finding. In 2025, a grant financial administrator role will be added to improve the single audit process. See the attached PDF document for the response.

Audit Finding #4: Volunteers who worked at the meal sites were regularly paid flat rates as a stipend, which OAA and federal regulations did not allow.

Criteria:

- 2 CFR subpart E 200.434. quoted in part:

“(a) Costs of contributions and donations, including cash, property, and services, from the non-Federal entity to other entities are unallowable.”

“(b) The value of services and property donated to the non-Federal entity may not be charged to the Federal award either as a direct or indirect (F&A) cost. The value of donated services and property may be used to meet cost sharing or matching requirements (see § 200.306).”

- Title 29, subtitle B, chapter V, Subchapter A, Part 553, subpart B-Volunteers, 553.106 (e) provides that for purposes of the Fair Labor Standards Act.

Condition: Approximately 15 to 20 volunteers regularly worked at the eight (8) congregated meal sites. These volunteers were paid a flat fee of \$20 per day as a stipend through the ARPA OAA and OAA Title III – C(1) funds. These volunteers were required to report dates and times worked on timesheets for the fiscal officer assistant to key in the United Government's payment system to get paid with checks twice a month. See the image of the timesheet below as an example of a time report:

For Pay Period Ending 7/31/2023
 Start Date 7/16/2023

AAA 230527

Date	Time In	Time Out	Total Hours	Stipend Payment	Description
Sunday, July 16, 2023			0		Daily Stipend
Monday, July 17, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Tuesday, July 18, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Wednesday, July 19, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Thursday, July 20, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Friday, July 21, 2023	10:00 AM	12:00 PM	2	\$ 20.00	
Saturday, July 22, 2023			0		
Sunday, July 23, 2023			0		Daily Stipend
Monday, July 24, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Tuesday, July 25, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Wednesday, July 26, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Thursday, July 27, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Friday, July 28, 2023	10:00 AM	12:00 PM	2	\$ 20.00	
Saturday, July 29, 2023			0		
Sunday, July 30, 2023			0		Daily Stipend
Monday, July 31, 2023	10:00 AM	12:00 PM	2	\$ 20.00	Daily Stipend
Total Stipend Amount				\$ 220.00	

I, the undersigned, do hereby certify that the above described articles have been delivered or service rendered to Wyandotte County, Kansas, that the foregoing account is just and correct, is due the remains unpaid; that the charges are legal and ordinary charges for each item hereinbefore listed.

Date 7/31/2023

Per 2 CFR subpart E 200.434, the value of the donated services to PSA01 should not be charged to the Federal award as a direct or indirect cost. However, the value of donated services may be used to meet cost-sharing or matching requirements. PSA01 charges the volunteer stipends in OAA Nutrition Congregate program dollars and does not account for the value of donated services to meet federal matching fund requirements.

Besides non-compliance with 2 CFR 200, at least two key issues arise in paying volunteers,

1. The first issue is whether the stipend payments are taxable compensation for a part-time employee. A nonprofit employer must treat volunteer payments like employees, meaning income tax and FICA contributions must be withheld. (See 26 U.S.C. § 3402). Living allowances, stipends, and in-kind benefits should be treated like wages. PSA01 does not withhold the stipends for tax purposes and might be subjected to back taxes if found violating the tax laws.
2. The second issue is whether payments to a volunteer jeopardize the worker's volunteer status. The Volunteer Protection Act (VPA) specifically protects a volunteer who (1) performs services, (2) for a nonprofit organization or governmental entity, and (3) either (a) receives no compensation (although reasonable reimbursement for expenses incurred is allowed), or (b) does not receive anything of value in place of compensation over \$500 per year. Therefore, the VPA does not protect a "volunteer" who receives a stipend of \$50 per month or \$600 annually.

According to the U.S. Department of Labor, a volunteer is "an individual who performs hours of service for civic, charitable, or humanitarian reasons, without promise, expectation, or receipt of compensation for services rendered." As the management of PSA01 stated in their responses to the audit findings, this practice has existed for more than 40 years. Volunteers are expected to be paid to help out at the meal sites daily (regularly). The statement at the end of the timesheet confirms it. Nonprofits that pay volunteers regular and significant amounts (\$10 per hour is above Kansas minimum wage of \$7.25 per hour), whether described as wages, stipends, allowances, or something else, make their volunteer workers look more like employees, even if the payments amount to less than minimum wage.

Blurring the distinction between the volunteers and employees may inadvertently subject PSA01 to liability for wages, overtime, and back taxes under the Fair Labor Standards Act (FLSA).

Cause: The management of PSA01 was unaware that federal regulations did not allow volunteer stipends for the time and services provided to support the meal program.

Effect: The stipends are at risk of being recouped as a non-allowable cost under federal regulations and grant agreements. In addition, possibly illegal with the Department of Labor and IRS is the practice of having the volunteers report time and purportedly paying them for expenses to defray their costs in the system that pays employees for their time and services.

Questioned costs: \$159,300. Based on the payment logs provided by PSA01, \$159,300 was paid for volunteer stipends during FFY 2021, 2022, and 2023.

Recommendation:

- PSA01 management should review and follow federal regulations related to volunteer services and their costs. If the stipends are allocated to OAA or other federal or state funds, consult with the federal fund pass-through entities to determine whether they are allowable for the specific grants.
- PSA01 management should stop charging the volunteer stipends to federal awards and consult with a tax expert for the potential risk of tax liabilities.
- We recommend that PSA01 return the \$159,300 stipend payment to KDADS as non-allowable costs to OAA Title III funds.

Management's Response: Management concurred with the finding. Moving forward, PSA01 will not allocate the stipends to these funds. However, management opposed the recommendation of recoupment due to misuse of funds. Please see the attached PDF document for the response.

Finding #5: PSA01 does not have the time and activity records to support the personnel compensation and fringe benefit expenses or a system of internal controls that reasonably assures that the charges are accurate, allowable, and properly allocated to comply with federal regulations. In addition, this has been reported as a recurring and material deficiency in the Single Audit CPA's audit reports for many years since 2020, except in 2021.

Criteria:

2 CFR Part 200.430 – Compensation, (g) Standards for Documentation of Personnel Expenses. (1) charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. The regulations also state that the records must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable, and properly allocated. Budget estimates alone do not qualify as support for charges to federal awards.

Condition: The salaries and fringe benefits were estimated and allocated based on the available budget and the job duties. Employees who worked for multiple grants were not required to document and submit the time worked by individual grants awarded. In the past, PSA01 used a Salary Distribution Justification to support the allocations of personnel and benefits in 2018, but it was discontinued after the previous fiscal officer left her position in 2022. See a screen print below from UG's internal audit department for an example:

SUBJECT: SALARY DISTRIBUTION JUSTIFICATION

The following provides justification as to how and why the below employees were budgeted. These allocations are based upon historic time records.

Employee Name	Empl #	From (ACD)	JUSTIFICATION	Employee Review
Doty, Bridget E.	2157	20% 262 427 1019 5100 SCA 10% 262 441 0318 5100 ADRC OC 70% 262 441 0218 5100 ADRC FAI	This position does all the data entry for the ADRC and SCA.	<i>Bridget Doty</i>
Ewell, Betty	5256	40% 262 426 3018 5100 C1 40% 262 428 3018 5100 C2 20% 262 424 3318 5100 E/Prog Dev	This position oversees the nutrition projects and also admin and program development duties as a Program Coordinator.	<i>Betty Ewell</i>
Fonseca, Emma	3695	100% 262 441 0218 5100 ADRC	This position spends 100% of their time performing assessments and duties related to assessments for the ADRC.	<i>Emma Fonseca</i>
Jones, Ruth E.	2311	40% 262 422 1018 5100 Admin 60% 165 192 0240 5100 Mill Levy	This position (Director) oversees the entire operations of the AAA (admin).	<i>Ruth E Jones</i>
Lane, Bobbie Y.	2933	35% 262 422 1018 5100 Admin 45% 165 192 0240 5100 Mill 20% 262 427 1019 5100 SCA	This position (Fiscal Officer) spends 100% of their time performing admin duties.	<i>Bobbie Lane</i>

This indicates that the allocations were based on historical time records and were verified by the direct workers in the past but were discontinued.

During this audit, we were told by the management of PSA01 that they provide the allocation rates for its employees to UG payroll and accounting based on fund availability and job descriptions. See the screenshot below for an example of current allocations:

Position Name	Fund	Program	Grants	Effective Allocation
Professional Program Assistant	FND165 - County - Aging	PRG00002 - Administration		50.00
Director	FND165 - County - Aging	PRG00002 - Administration		100.00
Fiscal Officer	FND165 - County - Aging	PRG00002 - Administration		35.00
Fiscal Support Specialist	FND165 - County - Aging	PRG00002 - Administration		50.00
Fiscal Officer	FND262 - Department of Aging Grants	PRG00025 - Area Plan Administration		65.00
Professional Program Assistant	FND262 - Department of Aging Grants	PRG00025 - Area Plan Administration	Federal Administration Grant	50.00
Program Coordinator	FND262 - Department of Aging Grants	PRG00168 - Senior Care Act	Senior Care Act	50.00
Program Coordinator	FND262 - Department of Aging Grants	PRG00047 - Congregate Meals	Title III - C(1) Grant	25.00
Program Specialist	FND262 - Department of Aging Grants	PRG00047 - Congregate Meals	Title III - C(1) Grant	25.00
Program Specialist	FND165 - County - Aging	PRG00002 - Administration		69.00
Fiscal Support Specialist	FND262 - Department of Aging Grants	PRG00006 - Aging & Disability ResourceCtr	Federal Administration Grant	50.00
Program Coordinator	FND262 - Department of Aging Grants	PRG00006 - Aging & Disability ResourceCtr	Federal Administration Grant	50.00
Program Specialist	FND262 - Department of Aging Grants	PRG00172 - Senior Health Insurance Couns	AG SR HEALTH INSRNCE COUNSELN	31.00
Program Specialist	FND262 - Department of Aging Grants	PRG00006 - Aging & Disability ResourceCtr	Federal Administration Grant	100.00
Program Specialist	FND262 - Department of Aging Grants	PRG00006 - Aging & Disability ResourceCtr	Federal Administration Grant	100.00
Program Specialist	FND262 - Department of Aging Grants	PRG00006 - Aging & Disability ResourceCtr	Federal Administration Grant	100.00
Program Coordinator	FND262 - Department of Aging Grants	PRG00104 - Home Delivery Meals	Title III - C(2) Grant	75.00
Program Specialist	FND262 - Department of Aging Grants	PRG00104 - Home Delivery Meals	Title III - C(2) Grant	75.00
Program Specialist	FND165 - County - Aging	PRG00002 - Administration		100.00

Personnel and benefits for these positions were paid through the County, and KDADS awarded funds. There was a lack of documentation to support the justifications for allocation rates used to allocate the personnel costs complied with the regulations. Per 2 CFR Part 200.430 – Compensation, (g) Standards for Documentation of Personnel Expenses. (1) charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. PSA01 allocated the costs based on the availability of funds and job responsibilities but not on the employees' actual time worked.

The management of PSA01 indicated in their responses that the salaries had been split within the same grant cluster, OAA Title III, Part C. However, the records of actual work time should still be documented to support the personnel costs—reference: § 200.430 Compensation - personal services. (g) Standards for Documentation of

Personnel Expenses. In comparison with the rest of the 10 Area Agencies for Aging in Kansas, PSA01 has been the one AAA that has had this recurring issue since 2020.

Cause:

- Management misunderstood the requirements despite this issue being reported by the CPA auditors for many years. They said reporting actual time by grants was cumbersome.
- There is a lack of internal control that has a system to ensure that the salary distributions are based on actual time worked.

Effect: The reported personnel and benefit costs were not allocable based on the time worked for various programs or funding sources. Due to noncompliance with federal regulations, the personnel and benefit expenses may be at risk of federal sanctions.

Questioned costs: The CPA auditor who conducted the 2022 and 2023 Single Audit for Unified Wyandotte Government identified that the salaries and benefits charged to the entire cluster during the audit period totaled \$306,658 (Finding 2022-019) and \$200,949 (Finding 2023-009), respectively. These amounts were affected by the lack of proper documentation to support the payroll charge and allocation to the OAA Title III, Part C Nutrition Services.

Recommendations:

- To ensure the regulations are followed, an internal control system for salary and benefit allocations based on actual time worked should be in place. This includes a formal written policy requiring employees to report time by grants periodically or at least quarterly. If it's based on budget, the allocation percentages should be reconciled to the actual time and effort reflected in the employees' time-and-effort records at least quarterly. In addition, the payroll records and general ledgers should be tied to individual employees and be readily available for cost allocation reviews.
- We recommend that PSA01 returns the questioned costs of \$507,607 (\$306,658 + \$200,949) due to non-compliance with federal regulations.
- A written corrective action plan including detailed steps to be taken, completion date(s), and a designated person responsible for the completion should be submitted to KDADS within 30 days from the audit report date.

Management's Response: Management concurred with the finding. A corrective action plan has been implemented to meet the time and effort reporting requirement. However, management does not believe the questioned costs pose a risk of federal sanctions for non-compliance because the funds were divided within the same OAA grant. See the attached PDF document for the response.

Updates:

On 5/5/25, KDADS and Wyandott Co. Leadership met to discuss the recoupment further. Copies of the salary distribution justification approved by the Director of PSA01 were provided for review. It was decided to have Wyandott Co. provide an additional personnel cost allocation plan for the Program Coordinator and Program Specialist who work 100% on Title III C (1) & (2) in 2022 and 2023 for review.

At the 5/27/25 meeting, it was decided that the allocation method for two of the PSA01 employees who worked under Title III - C (1) & (2) grants was acceptable. Additionally, we requested the detailed salary and benefits information for the Program Coordinator and Program Specialist who work on 100% Title III C with a split of 25% C(1) and 75% (2) was provided for review.

On 7/23/2025, after reviewing the additional information, we accepted it as supporting documentation for 2022 and 2023 allowable personnel and benefit costs and deducted a total of \$236,817 from the total recoupment amount.

We will follow up in six months to determine if issues have improved following the corrective actions planned by PSA01 management.

Finding #6: The supporting documentation did not support the OAA Title III monthly reports and cash requests submitted to KDADS.

Criteria:

- 2 CFR Subpart E, Cost Principles, Accounting practices must be consistent with the cost principles and must provide adequate documentation to support costs charged to the Federal award.
- Older Americans Act (OAA) Title III Program Grant Agreement, quoted in part:
 - “27. *Records*
 - B. Maintenance of Cost Reports*
 - The Grantee shall maintain books, records and other documents in such a manner so as to readily identify them directly with the delivery of services outlined in the Grant award.”*
 - C. Retention of Records and Reports*
 - 1. Unless otherwise specified in this Grant, the Grantee shall preserve and make available all of its books, documents, papers, records, and other evidence involving transactions related to this Grant for a minimum of five (5) State fiscal years from the date of the expiration or termination of this agreement.”*
- KDADS Section 8.1 Financial Management – Older Americans Act Funds. 8.1.6 Financial Management, B. Grant Expenses
 - 1. Actual expenses must be charged to the program or grant for costs incurred by a provider of service that directly relate to administering the program.*

Condition: The vendor’s invoices or billing statements provided in samples do not support the monthly reports or the cash request forms for reimbursement through the OAA Title III funds. We pulled six (6) regular OAA monthly reports from 2021, 2022, and 2023 and requested all supporting documentation that made up the amounts on the reports for audit tests. The management could not locate the supporting documentation for these sampled monthly reports. The management provided the vendor’s invoices showing expenses related to OAA, but the amounts could not be reconciled with the monthly reports. The management stated they didn’t have the actual record to match it.

When we asked how they prepared the monthly reports and cash requests to get reimbursed from KDADS, the management stated that the monthly reports were prepared based on program staff input. The cash requests were

based on the ending cash balance from the report plus future projected expenses. This indicated that estimated amounts were reported instead of actual amounts in the reports submitted to KDADS.

However, when we vouched for these individual invoices to the UG central general ledgers, we found that all were recorded correctly in the system. The invoices associated with the monthly reports were in the system but could not be identified with the reports because the reports were not prepared using the actual expenses.

Causes: A system of controls to ensure accuracy for the monthly reports has not been established. Individual invoices posted in the general ledgers were not appropriately coded and organized to support the monthly reports.

Effect: The correct invoices could not be identified to support the monthly reports in our samples to determine if all reported amounts were reasonable, allocable, or allowable to OAA funds.

Questionable costs: unknown. This condition has been pervasive and consistent for many years, making it difficult to determine costs with a dollar amount.

Recommendations:

- The monthly reports submitted for fund reimbursement should contain actual costs supported by supporting documentation, such as vendor invoices or billing statements.
- PSA01 should organize and group the invoices/source documents of transactions associated with each monthly financial report submitted to KDADS and make them available for review when requested.
- PSA01 should implement internal controls to ensure all vendor invoices or billing statements are stored and available for at least five years.
- A written corrective action plan including detailed steps to be taken, completion date(s), and a designated person responsible for the completion should be submitted to KDADS within 30 days from the audit report date.

Management's Response: Management concurred with the finding. A corrective action plan will be implemented to address these issues. See the attached PDF document for the response.

Finding #7: The annual CPA financial statement audit from Leavenworth Area Agency on Aging (AAA), the OAA fund sub-recipient, has not been completed and reviewed by PSA01 as part of its pass-thru entity responsibilities.

Criteria: § 200.332 Requirements for pass-through entities. Quoted in part,

In monitoring a sub-recipient, a pass-through entity must:

- (1) Review financial and performance reports.*
- (2) Ensure that the subrecipient takes corrective action on all significant developments that negatively affect the subaward.*
- (3) Issue a management decision for audit findings pertaining only to the Federal award provided to the subrecipient from the pass-through entity as required by § 200.521.*
- (4) Resolve audit findings specifically related to the subaward.*

Conditions: PSA01 is Leavenworth Area Agency on Aging's (AAA) OAA Title III fund pass-through entity. According to PSA01's management, Leavenworth has not submitted the audit reports for OAA funds to PSA01 for years, and PSA01 did not review the audit reports for audit findings when received.

Cause: PSA01 is unaware of the requirements and has not provided the necessary monitoring to Leavenworth AAA, the sub-recipient of OAA funds.

Effect: Any material issues would not be identified and improved timely. The funds are at financial risk due to non-compliance with federal regulations as the CPA audits were not completed, as required by the grant agreement and federal audit requirements.

Recommendations:

- We recommend that PSA01's management establish and implement policies and procedures to ensure the timely completion and submission of audit reports to PSA01.
- The management of PSA01 should review and be familiar with the requirements for pass-through entities.
- PSA01 should require Leavenworth AAA to submit the CPA audit report, review any issues in the report, and work with the sub-recipient to resolve the reported problems related to OAA programs. The matters reported, and resolutions should be documented and followed up on.
- A written corrective action plan including detailed steps to be taken, completion date(s), and a designated person responsible for the completion should be submitted to KDADS within 30 days from the audit report date.

Management's Response: Management concurred with the finding. A process will be implemented to comply with the subrecipient monitoring requirements. See the attached PDF document for the response.



Report to Administration & Human Services

MEETING DATE	PRESENTER	DEPARTMENT
	<div data-bbox="583 386 1036 478" style="border: 1px solid black; padding: 5px;"> David Johnston, County Administrator </div> djohnston@wycokck.org x5027	Administrator's Office
AGENDA ITEM #4.2.		
ORDINANCE: AMENDING LEVY OF TRANSIENT GUEST TAX		
BACKGROUND		
<p>A Charter Ordinance exempting the Unified Government of Wyandotte County/Kansas City, Kansas, from the provisions of K.S.A. 12-1697(a) relating to the levy of a transient guest tax, to the minimum rate thereof, and to the purposes for which such transient guest tax monies may be spent; providing substitute and additional provisions on the same subject; and superseding Sections 2, 3, and 4 of Charter Ordinance No. CO-01-18.</p>		
RECOMMENDATION		
Approve		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
Unknown at this time.		
LEGAL/ POLICY CONSIDERATIONS		
ATTACHMENTS		
Ordinance authorizing an amendment to the transient guest tax		

Approved by Mayor/Administrator to add to agenda.

CHARTER ORDINANCE NO. CO-____-25

A charter ordinance exempting the Unified Government of Wyandotte County/Kansas City, Kansas, from the provisions of K.S.A. 12-1697(a) relating to the levy of a transient guest tax, to the minimum rate thereof, and to the purposes for which such transient guest tax monies may be spent; providing substitute and additional provisions on the same subject; and superseding Sections 2, 3 and 4 of Charter Ordinance No. CO-01-18.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

Section 1. The Unified Government of Wyandotte County/Kansas City, Kansas, by the power vested in it by article 12, section 5, of the Constitution of the State of Kansas, hereby elects to exempt itself and make inapplicable to it the provisions of paragraph (a) of K.S.A. 12-1697, relating to the levy of a transient guest tax, to the maximum rate thereof, and to the purposes for which such transient guest tax monies may be spent. K.S.A. 12-1697(a) is part of an enactment which is applicable to Kansas City, Kansas, but is not applicable uniformly to all cities. Substitute and additional provisions are enacted in this Charter Ordinance.

Section 2. In order to provide revenues to promote tourism, conventions, economic development related to tourism, and capital improvement of the park system, the governing body of the Unified Government of Wyandotte County/Kansas City, Kansas, is hereby authorized to levy a transient guest tax at a rate not to exceed ten percent, and does hereby levy a transient guest tax at the rate of ten percent from January 1, 2026 through December 31, 2026, upon the gross receipts derived from or paid directly or through an accommodations broker by transient guests for sleeping accommodations, exclusive of charges for incidental services or facilities, in any hotel, motel, transient accommodations, short-term rental, bed-and-breakfast or tourist court within the boundaries of the City of Kansas City, Kansas.

Section 3. One and one-half percent (1.5%) of the receipts derived from the transient guest tax shall be used for capital improvement projects of the parks and recreation department. The remaining receipts derived from the transient guest tax shall be placed in a Convention and Tourism Fund to be used for the promotion of conventions, the promotion of tourism, and economic development related to tourism within Kansas City, Kansas.

Section 4. The provisions of this ordinance shall supersede Sections 2, 3, and 4 of Charter Ordinance No. CO-01-18 from January 1, 2026, through December 31, 2026, after which the provisions of this ordinance shall no longer be in effect.

Section 5. This ordinance shall be published once each week for two consecutive weeks in The Wyandotte Echo.

Section 7. This is a Charter Ordinance and shall take effect 61 days after final publication, unless a petition signed by a number of electors within the City of Kansas City, Kansas, equal to not less than ten percent of the number of electors who voted at the last preceding regular election shall be filed in the office of the Unified Government Clerk demanding that this Charter Ordinance

be submitted to a vote of the electors of the City of Kansas City, Kansas, in which event this Charter Ordinance shall take effect when approved by a majority of the electors of the City of Kansas City, Kansas, voting at an election held for such purpose.

PASSED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, NOT LESS THAN TWO-THIRDS OF THE MEMBERS ELECT VOTING IN FAVOR THEREOF, THIS ____ DAY OF _____, 2025.

Tyrone Garner, Mayor/CEO

ATTEST:

Monica Sparks, Unified Government Clerk

APPROVED AS TO FORM:

Angela J. Lawson, Acting Chief Counsel



Report to Administration & Human Services

MEETING DATE	PRESENTER	DEPARTMENT
	<div data-bbox="584 386 1036 478" style="border: 1px solid black; padding: 5px;"> David Johnston, County Administrator </div> djohnston@wycokck.org x5027	Administrator's Office
AGENDA ITEM #4.3.		
ORDINANCE: CALLING FOR ELECTION RELATING TO CITY RETAILERS' SALES TAX		
BACKGROUND		
<p>An Ordinance calling for an election to be held on November 4, 2025, in the City of Kansas City, Kansas, for the propose of submitting to the electors of the City a question relating to the imposition of an additional city retailers' sales tax.</p>		
RECOMMENDATION		
<p>Approve Fast Track</p>		
BUDGET IMPACTS / FINANCIAL CONSIDERATIONS		
Unknown at this time		
LEGAL/ POLICY CONSIDERATIONS		
ATTACHMENTS		
Ordinance authorizing an election on city sales tax		

Approved by Mayor/Administrator to add to agenda.

ORDINANCE NO. O-____-25

AN ORDINANCE CALLING FOR AN ELECTION TO BE HELD ON NOVEMBER 4, 2025, IN THE CITY OF KANSAS CITY, KANSAS, FOR THE PURPOSE OF SUBMITTING TO THE ELECTORS OF THE CITY A QUESTION RELATING TO THE IMPOSITION OF AN ADDITIONAL CITY RETAILERS' SALES TAX.

WHEREAS, K.S.A. 12-187 authorizes the governing body of the Unified Government of Wyandotte County/Kansas City, Kansas, to submit to the electors the question of imposing a city retailers' sales tax;

WHEREAS, the qualified voters of the City of Kansas City, Kansas previously approved the imposition of a one-half of one percent (.5%) city retailers' sales tax at an election held on August 5, 1980, and the governing body of the City of Kansas City, Kansas enacted Ordinance No. 61825 which levied a one-half of one percent (.5%) city retailers' sales tax effective November 1, 1980;

WHEREAS, the qualified voters of the City of Kansas City, Kansas approved the imposition of an additional one-half of one percent (.5%) city retailers' sales tax at an election held on October 4, 1983, and the governing body of the City of Kansas City, Kansas enacted Ordinance No. 64538 which levied an additional one-half of one percent (.5%) city retailers' sales tax effective January 1, 1984;

WHEREAS, the Board of Commissioners deems it advisable to impose an additional one percent (1%) city retailers' sales tax (the "Sales Tax") to support the general operations of the City, provided that the electors of the City authorize the imposition of such Sales Tax at an election held for such purpose; and

WHEREAS, the Board of Commissioners wishes to submit to the electors of Kansas City, Kansas, the question of imposing the Sales Tax, and wishes to call an election for such purpose.

NOW, THEREFORE, BE IT ORDAINED BY THE GOVERNING BODY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

Section 1. In order to provide an additional source of revenue to finance the general operations of the City of Kansas City, Kansas, it is necessary and advisable pursuant to K.S.A. 12-187, as amended, to impose an additional one percent (1%) city retailers' sales tax. Collection of this additional city retailers' sales tax, if approved by the electors of the City, shall commence on January 1, 2026, or as soon thereafter as permitted by the Kansas Department of Revenue.

Section 2. An election is hereby called to be held in the City of Kansas City, Kansas, on November 4, 2025, at which time there shall be submitted to the qualified electors of the City

the question of whether the Sales Tax shall be imposed, such election to be conducted by the county election officer.

Section 3. The proposition on the ballot shall be: Shall the following be adopted?

Shall the City of Kansas City, Kansas, be authorized to impose an additional one percent (1%) city retailers' sales tax the proceeds of which shall be used to support the general operations of the City, the collection of such additional city retailers' sales tax commencing on January 1, 2026, or as soon thereafter as permitted by law?

Section 4. Special Question Election Procedures. The vote at said special question election shall be by ballot, and the proposition stated above shall be printed on the ballots, together with voting instructions as provided by law. The Unified Government Clerk shall cause the Election Commissioner of Wyandotte County, Kansas to give notice of the election as provided by law by publishing a Notice of Special Question Election in substantially the form attached hereto as Exhibit A, once each week for two (2) consecutive weeks in a newspaper of general circulation in the City, with the first publication to be not less than twenty-one (21) days prior to the date of the election.

Section 5. This ordinance shall take effect when published once in the official Unified Government newspaper.

ADOPTED BY THE BOARD OF COMMISSIONERS OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS ON THIS _____ DAY OF _____, 2025.

Tyrone Garner, Mayor/CEO

ATTEST:

Monica Sparks, Unified Government Clerk

APPROVED AS TO FORM:

Angela J. Lawson, Acting Chief Counsel

EXHIBIT A

(First published in the Wyandotte Echo on _____ and subsequently on _____)

□

NOTICE OF SPECIAL QUESTION ELECTION

Notice is hereby given to the qualified electors of the Unified Government of Wyandotte County/Kansas City, Kansas (the "Unified Government"), within the City of Kansas City, Kansas (the "City") that a special question election has been called and will be held on November 4, 2025, for the purpose of submitting to the qualified electors of the City the following proposition:

Shall the following be adopted?

Shall the City of Kansas City, Kansas, be authorized to impose an additional one percent (1%) city retailers' sales tax the proceeds of which shall be used to support the general operations of the City, the collection of such additional city retailers' sales tax commencing on January 1, 2026, or as soon thereafter as permitted by law?

IT IS IMPORTANT FOR EACH QUALIFIED VOTER TO NOTE THAT YOUR BALLOT CANNOT BE COUNTED UNLESS YOU TAKE THE APPROPRIATE STEPS:

To vote in favor of any question submitted on this ballot, press the word "YES" on the voting machine or completely darken the oval to the left of the word "YES" on the paper ballot. To vote against it, press the word "NO" on the voting machine or completely darken the oval to the left of the word "NO" on the paper ballot.

YES

NO

The polls will open at 7:00 A.M. and will close at 7:00 P.M., on November 4, 2025, the election day. The voting places in the City and the area each voting place will serve will be as follows:

[to be updated by the [County Clerk][Election Commissioner] as necessary]

Voters Residing In Precinct

Will Vote At

Location

The election will be conducted by the officers and/or persons provided by law for holding elections, and the method of voting will be by ballot. Registered voters are eligible to vote by advance voting ballot upon application to the Election Commissioner of Wyandotte County, Kansas, set forth below pursuant to K.S.A. 25-1117 *et seq.*

ADDITIONAL INFORMATION

General

The following additional information is provided by the Unified Government with respect to the effect of this ballot proposition. Passage of this ballot proposition would authorize the Unified Government, acting as the City of Kansas City, Kansas, to impose an additional one percent (1%) city retailers' sales tax (the "Sales Tax"), the proceeds of which shall be used to finance the general support for the City, the collection of the Sales Tax to commence on January 1, 2026, or as soon thereafter as permitted by law.

ELECTION INFORMATION

The election officer conducting the election will be the Election Commissioner of Wyandotte County, Kansas, whose address is: 850 State Avenue, Kansas City, Kansas 66101.

DATED: _____, 2025.

Michael Abbott, Election Commissioner
Wyandotte County