

CITY OF MERRIAM, KANSAS

# 2024 Recommended Budget

Finance Department



<p style="text-align: center;"><b>Index</b>  <b>2024 Recommended Budget</b>  <b>August 28, 2023</b></p>
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# Memorandum

To: Mayor Pape, City Council & Department Heads  
From: Chris Engel, City Administrator and Donna Oliver, Finance Director  
Date: August 28, 2023  
Re: 2024 Recommended Budget

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We are pleased to submit the FY 2024 recommended budget for your review and consideration. As required by law and by sound fiscal management, the recommended budget is balanced. We believe it communicates staff's ideas on how to allocate resources to best meet the City Council's stated goals and objectives for the City.

## Draft Highlights:

1. **Budgeted Revenues – All Funds:** Revenues total \$38.1 million including \$18.4 million from sales and use taxes and \$6.1 million from ad valorem property tax.
2. **Budgeted Expenditures – All Funds:** Expenditures total \$43.0 million including \$8.9 million for capital improvements, \$2.5M for capital equipment, \$2.7 million for debt service, and \$7.8 million for TIF expenditures. Non-capital expenditures have increased \$1.1M due to the increased cost of recurring personal services, rising liability/property insurance and inflation.
3. **Fund Balances – All Funds:** Ending fund balances are projected to be \$36.8 million on December 31, 2024. The General and Risk Management Fund balances as a percent of operating revenue is 36%, which exceeds the target requirement of 30% set forth in City Council Policy #127.
4. **Property Tax Assumptions:** The recommended 2024 Budget anticipates a 0.250 decrease to the mill rate of 27.665. The City's 2012 Bonds will be retired in 2023 resulting in lower debt service costs in 2024. Even with the reduction, the City will be generating an additional \$501,000 in property tax revenue.

Kansas budget law requires the County Clerk to calculate and provide a Revenue Neutral Rate ("RNR") to cities by June 15 along with their most current assessed valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. The city is required to notify the County Clerk by July 20 of intent to levy above the RNR and hold an RNR Hearing between the dates of August 20 – September 20. The County Clerk will notify all taxpayers of intent to levy above RNR. If an RNR Hearing is held, budgets are due to the County by October 1.

As stated above, the proposed 2024 Budget includes additional revenue generated by the 10.8% increase in assessed valuation. This budget, which lowers the property tax rate, still requires an RNR Hearing. Thus, staff recommends that the City Council provide notification to Johnson County Department of Records and Tax Administration (County Clerk) of its intent to hold an RNR Hearing. The RNR Hearing is in addition to the required budget hearing.

5. **Sales and Use Tax Assumptions:** 2023 estimated and 2024 budgeted sales tax receipts are level with the 2022 actual sales tax receipts. While sales tax growth has been strong since the pandemic, uncertainty remains in relation to inflation. In addition, the State of Kansas recently exempted delivery charges from taxable sales. The impact of this change to automobile sales is unknown.

6. **Personnel Changes:** Budget 2024 proposes the following changes.
- Convert an unpaid Police Department intern to a paid intern - \$16,591
  - Convert an unpaid Parks & Recreation intern to a paid intern - \$7,525
  - Convert a part-time Recreation Assistant – Programs position to a full-time position - \$75,367
7. **Compensation Plan (Salary Structure):** Proposed salary ranges contain an increase of 1.5%. Employees are eligible for an increase of 3.0%. In addition, 2% has been budgeted for possible inflation adjustments as deemed appropriate by City Administrator. Citywide salary and benefits total \$12.0 million for 2024.
8. **Benefit Rates:** Kansas has set the rates for 2024 pension payments at 23.1% of salary for police and fire (KP&F) and 10.26% of salary for others (KPERs). The City will also contribute to the supplemental retirement plan for non-police employees at 10.0% of salary. The budget provides for a 12.0% increase in employee health insurance premiums.
9. **Fire Services Collaboration:** Contractual Services include \$3.0 million to staff the Merriam fire station with City of Overland Park employees per the terms of our fire services contract. The City continues to own and maintain the Merriam fire station and Merriam-based fire apparatus.
10. **Education and Training/Travel (Contractual Services):** Budgets include \$149k for training, conferences and associated travel, which is an 19% increase versus 2023 Budgeted.
11. **Health and Welfare:** Budgets include \$783k to fund various grant programs and “no-fee” events like Turkey Creek Festival and Merriam Drive Live. Grant program funding includes: \$120k to exterior home grants, \$50k for property tax rebates, \$90k for driveway repair/replacement, \$20k to Johnson County’s Alcohol Tax Fund, \$28k to the Home Repair programs, \$100K for residential tree grants, and \$50k for stormwater grants.
12. **Interfund Transfers – General Fund:** Transfers to other funds include \$2 million to Equipment Reserve and \$3.9 million to Capital Improvement. Transfers of City sales tax to the Capital Improvement Fund provide funds for projects per the five-year CIP.
13. **Debt Service:** Principal and interest payments on outstanding general obligation bonds total \$2.7 million for 2024. Payments will be made from the Bond and Interest Fund using the 0.25% City sales tax for recreation facilities and the debt service property tax levy.
14. **Capital Improvement Program (CIP):** Sales tax and related interfund transfer projections have been updated but did not impact scheduled projects. Major projects include the rehabilitation of Merriam Dr. from Johnson Drive to 55<sup>th</sup> Street and the 50<sup>th</sup> Terr. from England Street to Kessler Lane Drainage project. The 5-year CIP includes \$9.2 million in 2024 expenditures.
15. **Other Details:** See the complete 2024 Recommended Budget which follows.

## Budget Overview - All Funds Combined

	Actual 2022	Budget 2023	Estimated 2023	Proposed 2024
<b>Beginning Fund Balance</b>	<b>37,212,757</b>	<b>35,605,631</b>	<b>42,466,834</b>	<b>41,659,927</b>
<b>Revenues</b>				
Property Tax	5,161,202	5,598,900	5,545,610	6,074,875
City Sales Tax	15,918,369	13,549,292	15,675,000	15,687,750
County Sales Tax	2,654,738	2,235,580	2,691,650	2,691,650
TIF Receipts	4,786,281	-	4,768,155	4,924,725
Other Taxes	1,258,955	1,353,965	1,355,514	1,390,616
Franchise Fees	1,405,385	1,358,000	1,385,000	1,385,000
Licenses/Fees/Permits	1,758,399	1,521,270	1,827,885	1,827,885
Fines	799,353	1,000,000	800,000	900,000
Investment Income	37,438	192,000	491,000	202,000
Miscellaneous	915,151	1,865,825	1,376,784	2,988,782
<b>Total Revenues</b>	<b>34,695,271</b>	<b>28,674,832</b>	<b>35,916,598</b>	<b>38,073,283</b>
Transfers In	7,389,881	4,480,758	5,408,800	8,429,135
<b>Total Resources*</b>	<b>79,297,909</b>	<b>68,761,221</b>	<b>83,792,232</b>	<b>88,162,345</b>
<b>EXPENDITURES</b>				
Personal Services	9,952,258	11,370,975	10,688,724	11,958,235
Contractual Fire Services	2,605,551	2,867,600	2,695,544	2,874,792
Contractual Services	2,893,937	3,898,996	3,656,858	4,326,165
Commodities	741,084	1,064,000	1,001,962	1,122,195
Capital Outlay	864,367	676,985	663,200	2,542,678
Capital Improvements	7,084,845	13,797,260	11,441,688	8,855,385
Debt Service	3,241,700	3,267,650	3,267,650	2,661,500
TIF Expenditures	1,720,614	-	1,704,534	7,826,777
Health and Welfare	336,838	1,704,410	1,603,345	783,345
<b>Total Expenditures</b>	<b>29,441,194</b>	<b>38,647,876</b>	<b>36,723,505</b>	<b>42,951,072</b>
Transfers Out	7,389,881	4,480,758	5,408,800	8,429,135
<b>Total Uses</b>	<b>36,831,075</b>	<b>43,128,634</b>	<b>42,132,305</b>	<b>51,380,207</b>
<b>Ending Balance</b>	<b>42,466,834</b>	<b>25,632,587</b>	<b>41,659,927</b>	<b>36,782,138</b>
<b>Uses + Ending Fund Balance*</b>	<b>79,297,909</b>	<b>68,761,221</b>	<b>83,792,232</b>	<b>88,162,345</b>

\* Appropriations plus ending fund balance equal resources in accordance with state law.

**Fund Overview - 2024 Budget**

	General Fund	Special Highway	Special Alcohol	Special Parks & Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond & Interest	I-35 District TIF Fund	Totals
<b>Beginning Fund Balance</b>	<b>\$ 9,297,096</b>	<b>\$ 372,469</b>	<b>\$ 27,572</b>	<b>\$ 14,344</b>	<b>\$ 360,807</b>	<b>\$ 1,065,008</b>	<b>\$ 1,489,818</b>	<b>\$ 25,551,146</b>	<b>\$ 272,508</b>	<b>\$ 3,209,159</b>	<b>\$ 41,659,927</b>
<b>Revenue</b>											
Property Taxes	5,900,821	-	-	-	-	-	-	-	174,054	4,624,725	10,699,600
City Sales/Use Taxes	10,887,750	-	-	-	-	-	-	2,400,000	2,400,000	300,000	15,987,750
County Sales Taxes	2,691,650	-	-	-	-	-	-	-	-	-	2,691,650
Other Taxes	516,816	299,830	27,407	27,408	500,000	-	-	-	19,155	-	1,390,616
Franchise Fees	1,385,000	-	-	-	-	-	-	-	-	-	1,385,000
Licenses/Permits/Fees	1,827,885	-	-	-	-	-	-	-	-	-	1,827,885
Fines	900,000	-	-	-	-	-	-	-	-	-	900,000
Investment Income	40,000	-	-	-	-	20,000	5,000	125,000	2,000	10,000	202,000
Other Revenues	105,000	-	-	-	78,520	-	35,000	2,770,262	-	-	2,988,782
<b>Total Revenue</b>	<b>24,254,922</b>	<b>299,830</b>	<b>27,407</b>	<b>27,408</b>	<b>578,520</b>	<b>20,000</b>	<b>40,000</b>	<b>5,295,262</b>	<b>2,595,209</b>	<b>4,934,725</b>	<b>38,073,283</b>
Transfers In	-	-	-	-	-	-	2,000,000	3,929,135	-	2,500,000	8,429,135
<b>Total Resources*</b>	<b>\$ 33,552,018</b>	<b>\$ 672,299</b>	<b>\$ 54,979</b>	<b>\$ 41,752</b>	<b>\$ 939,327</b>	<b>\$ 1,085,008</b>	<b>\$ 3,529,818</b>	<b>\$ 34,775,543</b>	<b>\$ 2,867,717</b>	<b>\$ 10,643,884</b>	<b>\$ 88,162,345</b>
<b>Expenditures</b>											
Personal Services	\$ 11,349,426	\$ -	\$ -	\$ -	\$ 360,945	\$ -	\$ -	\$ 247,864	\$ -	-	\$ 11,958,235
Contractual Services	6,950,767	-	-	-	151,290	30,000	-	68,900	-	7,826,777	15,027,734
Commodities	1,071,545	30,000	-	-	15,850	-	-	4,800	-	-	1,122,195
Capital Outlay	-	-	-	20,000	-	-	2,522,678	-	-	-	2,542,678
Capital Improvements	-	300,000	-	-	-	-	-	8,555,385	-	-	8,855,385
Debt Service	-	-	-	-	-	-	-	-	2,661,500	-	2,661,500
Health & Welfare	636,000	-	20,000	-	127,345	-	-	-	-	-	783,345
<b>Total Expenditures</b>	<b>20,007,738</b>	<b>330,000</b>	<b>20,000</b>	<b>20,000</b>	<b>655,430</b>	<b>30,000</b>	<b>2,522,678</b>	<b>8,876,949</b>	<b>2,661,500</b>	<b>7,826,777</b>	<b>42,951,072</b>
Transfers To Other Funds	5,929,135	-	-	-	-	-	-	2,500,000	-	-	8,429,135
<b>Total Uses</b>	<b>\$ 25,936,873</b>	<b>\$ 330,000</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 655,430</b>	<b>\$ 30,000</b>	<b>\$ 2,522,678</b>	<b>\$ 11,376,949</b>	<b>\$ 2,661,500</b>	<b>\$ 7,826,777</b>	<b>\$ 51,380,207</b>
<b>Ending Fund Balance</b>	<b>\$ 7,615,145</b>	<b>\$ 342,299</b>	<b>\$ 34,979</b>	<b>\$ 21,752</b>	<b>\$ 283,897</b>	<b>\$ 1,055,008</b>	<b>\$ 1,007,140</b>	<b>\$ 23,398,594</b>	<b>\$ 206,217</b>	<b>\$ 2,817,107</b>	<b>\$ 36,782,138</b>
<b>Uses + Ending Fund Balance</b>	<b>\$ 33,552,018</b>	<b>\$ 672,299</b>	<b>\$ 54,979</b>	<b>\$ 41,752</b>	<b>\$ 939,327</b>	<b>\$ 1,085,008</b>	<b>\$ 3,529,818</b>	<b>\$ 34,775,543</b>	<b>\$ 2,867,717</b>	<b>\$ 10,643,884</b>	<b>\$ 88,162,345</b>

\* Appropriations plus ending fund balance equal resources in accordance with state law.

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CITY OF MERRIAM, KANSAS

# General Fund

Finance Department





## *General Fund:*

### **Revenues:**

**Property Tax:** Proposed 0.2500 reduction to the total mill levy. The General mill levy remains at 26.623 and the Bond mill levy decreases to 0.792 for a total levy of 27.415.

Kansas budget law requires the County Clerk to calculate and provide a Revenue Neutral Rate ("RNR") to cities by June 15 along with their most current assessed valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. The city is required to notify the County Clerk by July 20 of intent to levy above the RNR and hold a RNR Hearing between the dates of August 20 – September 20. The County Clerk will notify all taxpayers of intent to levy above RNR. If an RNR Hearing is held, budgets are due to the County by October 1.

The proposed 2024 Budget includes additional revenue generated by the 10.8% increase in assessed valuation. This budget, which does provide for a 0.2500 decrease in the property tax rate, still requires a RNR Hearing. Thus, staff recommends that the City Council provide notification to Johnson County Department of Records and Tax Administration (County Clerk) of its intent to hold an RNR Hearing. The RNR Hearing is in addition to the required budget hearing.

**Motor Vehicle Tax:** Based on estimates provided by Johnson County. The distribution formula is based upon Merriam's mill rate relative to the overall, average county mill.

**City Sales Tax (1.00%):** Estimates for 2024 City sales tax are the same as estimated 2023. While sales tax revenues have remained strong, the State of Kansas exempted delivery fees from calculation of taxable sales. In addition, the impact of inflation and rising interest rates on consumer spending are unknown.

**City Use Tax (1.50%):** Use taxes vary during periods of increased commercial construction.

**County Sales Taxes** Budgeted 2024 County sales taxes are projected to be level with projected 2023 due to the uncertainty of supply chain issues and the impact of inflation and rising interest rates on consumer spending.

**Alcohol Tax:** Based upon estimates provided by the League of Kansas Municipalities (LKM). By statute, the alcohol tax is divided equally between three funds: General, Special Alcohol, and Special Parks and Recreation.

**Franchise Fees:** Telephone (landlines) and cable services franchise fees have been eroding, but electric and natural gas collections remain solid. Cell phones and water usage are not subject to franchise fees. Merriam residents at certain income levels are eligible for a rebate on franchise fees paid.

**Licenses/Fees/Permits:** Reflects expected receipts for occupational business licenses and building permits. Fees spike prior to and during active construction periods.

**Charges for Services:** Budgeted 2024 memberships and fees at the new Merriam Community Center are projected to be 15.4% higher than actual 2022 revenues. As the impact of Covid-19 has decreased, activity at the Community Center has seen significant growth in daily attendance and memberships.

**Miscellaneous:** Reflects expected receipts for TIF administration fees, workers compensation dividends, refunds and miscellaneous items.

### **Expenditures:**

Departmental detail may be found on the pages that follow.

## General Fund

	Audited 2022	Budget 2023	Estimated 2023	Proposed 2024	Increase Over 2023 Budget	% Change
<b>REVENUES</b>						
Beginning Balance	\$ 8,513,837	\$ 8,000,267	\$ 9,684,160	\$ 9,297,096	\$ 1,296,829	16.2%
Property Tax	4,966,996	5,389,901	5,336,923	5,900,821	510,920	9.5%
Motor Vehicle	454,826	550,918	503,886	489,408	(61,510)	-11.2%
City Sales Tax	9,679,677	8,284,463	9,600,000	9,600,000	1,315,537	15.9%
City Use Tax	1,262,397	1,122,597	1,275,000	1,287,750	165,153	14.7%
County Sales Tax	2,654,738	2,235,580	2,691,650	2,691,650	456,070	20.4%
Alcohol Tax	25,561	24,466	26,000	27,408	2,942	12.0%
Franchise Fees	1,405,385	1,358,000	1,385,000	1,385,000	27,000	2.0%
Licenses & Permits	524,292	405,000	405,000	405,000	-	0.0%
Charges for Service	1,234,107	1,116,270	1,422,885	1,422,885	306,615	27.5%
Court Fines	799,353	1,000,000	800,000	900,000	(100,000)	-10.0%
Federal Grants	10,694	5,000	50,000	5,000	-	0.0%
Investment Income	22,370	40,000	150,000	40,000	-	0.0%
Miscellaneous	143,505	100,000	100,000	100,000	-	0.0%
Subtotal Revenues	23,183,901	21,632,195	23,746,344	24,254,922	2,622,727	12.1%
<b>Total Resources</b>	<b>\$ 31,697,738</b>	<b>\$ 29,632,462</b>	<b>\$ 33,430,504</b>	<b>\$ 33,552,018</b>	<b>\$ 3,919,556</b>	<b>13.2%</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 9,419,420	\$ 10,790,183	\$ 10,142,780	\$ 11,349,426	\$ 559,243	5.2%
Contractual Fire Services	2,605,551	2,867,600	2,695,544	2,874,792	7,192	0.3%
Contractual Services	2,725,997	3,664,976	3,445,079	4,075,975	410,999	11.2%
Commodities	699,090	1,018,525	957,415	1,071,545	53,020	5.2%
Capital Outlay	-	-	-	-	-	0.0%
Health and Welfare	223,639	1,578,500	1,483,790	636,000	(942,500)	-59.7%
Subtotal Expenditures	15,673,697	19,919,784	18,724,608	20,007,738	87,954	0.4%
Transfers Out	6,339,881	3,530,758	5,408,800	5,929,135	2,398,377	67.9%
<b>Total Uses</b>	<b>\$ 22,013,578</b>	<b>\$ 23,450,542</b>	<b>\$ 24,133,408</b>	<b>\$ 25,936,873</b>	<b>\$ 2,486,331</b>	<b>10.6%</b>
<b>Ending Balance</b>	<b>\$ 9,684,160</b>	<b>\$ 6,181,920</b>	<b>\$ 9,297,096</b>	<b>\$ 7,615,145</b>	<b>\$ 1,433,225</b>	<b>23.2%</b>

**Fund Sources:** Property Tax, Sales Tax, Motor Vehicle Tax, Court Fines, Franchise Fees, Permits and Licenses

**Guideline:** Used for the payment of operating expenditures

**Highlight:** General Fund balance represents 31% of operating revenues. When combined with Risk Management, ending fund balance represents 36% of operating revenues

## General Fund - Department by Character

Expenditures	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	Increase Over 23 Bud.
<b>City Council</b>					
Personal Services	\$ 70,694	\$ 73,941	\$ 69,505	\$ 75,199	1.7%
Contractual Services	10,571	30,822	28,971	25,710	-16.6%
<b>Total</b>	<b>81,265</b>	<b>104,763</b>	<b>98,476</b>	<b>100,909</b>	<b>-3.7%</b>
<b>Administration</b>					
Personal Services	1,289,359	1,451,356	1,364,276	1,552,513	7.0%
Contractual Services	58,772	81,095	76,229	91,560	12.9%
Commodities	5,501	10,700	10,058	12,600	17.8%
<b>Total</b>	<b>1,353,632</b>	<b>1,543,151</b>	<b>1,450,563</b>	<b>1,656,673</b>	<b>7.4%</b>
<b>Municipal Court</b>					
Personal Services	201,444	234,876	220,784	230,495	-1.9%
Contractual Services	144,144	188,036	176,756	178,968	-4.8%
Commodities	2,370	4,600	4,324	4,600	0.0%
<b>Total</b>	<b>347,958</b>	<b>427,512</b>	<b>401,864</b>	<b>414,063</b>	<b>-3.1%</b>
<b>General Overhead</b>					
Personal Services	23,749	32,225	30,292	39,050	21.2%
Contractual Services	551,744	710,755	668,110	890,333	25.3%
Commodities	10,868	15,625	14,688	15,425	-1.3%
Capital Outlay	-	-	-	-	0.0%
Health and Welfare	223,639	1,578,500	1,483,790	636,000	-59.7%
<b>Total</b>	<b>810,000</b>	<b>2,337,105</b>	<b>2,196,880</b>	<b>1,580,808</b>	<b>-32.4%</b>
<b>Information Services</b>					
Personal Services	167,846	173,530	163,118	180,851	4.2%
Contractual Services	317,763	378,036	355,354	453,335	19.9%
Commodities	14,331	26,700	25,098	26,500	-0.7%
<b>Total</b>	<b>499,940</b>	<b>578,266</b>	<b>543,570</b>	<b>660,686</b>	<b>14.3%</b>
<b>Police</b>					
Personal Services	3,890,236	4,330,602	4,070,770	4,484,080	3.5%
Contractual Services	107,431	246,200	231,429	256,850	4.3%
Commodities	76,806	95,750	90,005	94,050	-1.8%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>4,074,473</b>	<b>4,672,552</b>	<b>4,392,204</b>	<b>4,834,980</b>	<b>3.5%</b>
<b>Fire</b>					
Contractual Services	2,611,097	2,892,895	2,719,321	2,919,902	0.9%
Commodities	17,118	42,300	39,762	55,237	30.6%
<b>Total</b>	<b>2,628,215</b>	<b>2,935,195</b>	<b>2,759,083</b>	<b>2,975,139</b>	<b>1.4%</b>

<b>Expenditures</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>	<b>Increase Over 23 Bud.</b>
<b><i>Public Works</i></b>					
Personal Services	1,737,107	2,076,089	1,951,524	2,155,285	3.8%
Contractual Services	1,258,621	1,672,097	1,571,771	1,739,509	4.0%
Commodities	479,470	689,660	648,281	707,135	2.5%
<b>Total</b>	<b>3,475,198</b>	<b>4,437,846</b>	<b>4,171,576</b>	<b>4,601,929</b>	<b>3.7%</b>
<b><i>Culture and Recreation/Community Center</i></b>					
Personal Services	1,280,296	1,633,510	1,535,500	1,780,902	9.0%
Contractual Services	245,683	275,425	258,900	333,795	21.2%
Commodities	91,159	130,340	122,520	151,998	16.6%
<b>Total</b>	<b>1,617,138</b>	<b>2,039,275</b>	<b>1,916,920</b>	<b>2,266,695</b>	<b>11.2%</b>
<b><i>Community Development</i></b>					
Personal Services	758,689	784,054	737,011	851,051	8.5%
Contractual Services	25,722	57,215	53,782	60,805	6.3%
Commodities	1,467	2,850	2,679	4,000	40.4%
<b>Total</b>	<b>785,878</b>	<b>844,119</b>	<b>793,472</b>	<b>915,856</b>	<b>8.5%</b>
<b>Total Before Transfers</b>	<b>15,673,697</b>	<b>19,919,784</b>	<b>18,724,608</b>	<b>20,007,738</b>	<b>0.4%</b>
<b><i>Transfers to Other Funds</i></b>					
Interfund Transfers	6,339,881	3,530,758	5,408,800	5,929,135	67.9%
<b>Total</b>	<b>6,339,881</b>	<b>3,530,758</b>	<b>5,408,800</b>	<b>5,929,135</b>	<b>67.9%</b>
<b>Total All Departments</b>	<b>\$ 22,013,578</b>	<b>\$ 23,450,542</b>	<b>\$ 24,133,408</b>	<b>\$ 25,936,873</b>	<b>10.6%</b>

### General Fund - Character Breakdown

<b>Expenditures</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>	<b>Increase Over 23 Bud.</b>
Personal Services	\$ 9,419,420	\$ 10,790,183	\$ 10,142,780	\$ 11,349,426	5.2%
Contractual Services	5,331,548	6,532,576	6,140,623	6,950,767	6.4%
Commodities	699,090	1,018,525	957,415	1,071,545	5.2%
Health and Welfare	223,639	1,578,500	1,483,790	636,000	-59.7%
Interfund Transfers	6,339,881	3,530,758	5,408,800	5,929,135	67.9%
<b>Total Expenditures</b>	<b>\$ 22,013,578</b>	<b>\$ 23,450,542</b>	<b>\$ 24,133,408</b>	<b>\$ 25,936,873</b>	<b>10.6%</b>

## *General Fund Department Budget Highlights:*

### **City Council:**

Budget decreased (\$3,854) or (3.7%) over prior year budget.

- Salaries and Benefits: Council compensation is tied by ordinance to changes in employee salary ranges.
- Other Contractual Services: Decreased \$6,650. The 2023 budget included anticipated costs of an election primary and associated costs of advance voting that won't be necessary in 2024.

## General Fund Budget by Line Item: City Council

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 61,840	\$ 63,091	\$ 59,306	\$ 63,720
Benefits	8,854	10,850	10,199	11,479
<b>Total</b>	<b>70,694</b>	<b>73,941</b>	<b>69,505</b>	<b>75,199</b>
<b>Contractual Services</b>				
Conferences and Seminars	4,465	5,050	4,746	5,825
Dues and Subscriptions	400	500	470	500
Travel Expenses	1,147	13,112	12,325	13,875
Other Contractual	4,559	12,160	11,430	5,510
<b>Total</b>	<b>10,571</b>	<b>30,822</b>	<b>28,971</b>	<b>25,710</b>
<b>Department Total</b>	<b>\$ 81,265</b>	<b>\$ 104,763</b>	<b>\$ 98,476</b>	<b>\$ 100,909</b>

## *General Fund Department Budget Highlights:*

### **Administration:**

Budget increased \$113,522 or 7.4% over prior year budget.

- Salaries and Benefits: Increased by \$101,157 or 7.0% due to salary and benefit increases as outlined in the cover memo.

## General Fund Budget by Line Item: Administration

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 907,767	\$ 1,005,420	\$ 945,096	\$ 1,063,049
Benefits	381,592	445,936	419,180	489,464
<b>Total</b>	<b>1,289,359</b>	<b>1,451,356</b>	<b>1,364,276</b>	<b>1,552,513</b>
<b>Contractual Services</b>				
Audit Expenses	33,912	36,900	34,686	45,000
Equipment Rental and Maintenance	890	900	846	950
Education and Training	3,858	10,550	9,917	11,590
Dues and Subscriptions	7,258	9,600	9,024	8,233
Communications	590	800	752	800
Travel Expenses	5,058	13,915	13,080	16,387
Other Contractual	7,206	8,430	7,924	8,600
<b>Total</b>	<b>58,772</b>	<b>81,095</b>	<b>76,229</b>	<b>91,560</b>
<b>Commodities</b>				
Other Commodities	5,501	10,700	10,058	12,600
<b>Total</b>	<b>5,501</b>	<b>10,700</b>	<b>10,058</b>	<b>12,600</b>
<b>Department Total</b>	<b>\$ 1,353,632</b>	<b>\$ 1,543,151</b>	<b>\$ 1,450,563</b>	<b>\$ 1,656,673</b>



## *General Fund Department Budget Highlights:*

### **Municipal Court:**

Budget decreased by (\$13,449) or (3.1%) over prior year budget.

- Salaries and Benefits: Decreased by (\$4,381) or (1.9%) due to attrition offset by salary and benefit increases as outlined in the cover memo.
- Prisoner Care: Decreased by (\$12,330) or (21.5%) based on prior year usage.

## General Fund Budget by Line Item: Municipal Court

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 136,827	\$ 151,189	\$ 142,118	\$ 156,435
Benefits	64,617	83,687	78,666	74,060
<b>Total</b>	<b>201,444</b>	<b>234,876</b>	<b>220,784</b>	<b>230,495</b>
<b>Contractual Services</b>				
Judge Pro Tem	-	150	141	150
Municipal Judge	48,787	49,140	46,192	51,188
Prosecutor	25,938	26,136	24,568	27,225
Court Appointed Attorneys	18,654	25,000	23,500	25,000
District Court Appeals	2,994	3,000	2,820	3,100
Professional/Technical Services	7,336	10,000	9,400	10,000
Prisoner Care	30,745	57,330	53,890	45,000
Equipment Rental and Maintenance	69	250	235	250
Education and Training	-	1,465	1,378	1,185
Dues and Subscriptions	325	175	165	175
Communications	813	820	771	900
Printing & Publication	1,870	3,000	2,820	3,000
Travel Expenses	-	2,620	2,463	2,820
Other Contractual	6,613	8,950	8,413	8,975
<b>Total</b>	<b>144,144</b>	<b>188,036</b>	<b>176,756</b>	<b>178,968</b>
<b>Commodities</b>				
Office Supplies	2,370	3,500	3,290	3,500
Other Commodities	-	1,100	1,034	1,100
<b>Total</b>	<b>2,370</b>	<b>4,600</b>	<b>4,324</b>	<b>4,600</b>
<b>Department Total</b>	<b>\$ 347,958</b>	<b>\$ 427,512</b>	<b>\$ 401,864</b>	<b>\$ 414,063</b>

## *General Fund Department Budget Highlights:*

### **Information Services:**

Budget increased by \$82,420 or 14.3% from prior year budget.

- Salaries and Benefits: Increased by \$7,321 or 4.2% due to salary and benefit increases as outlined in the cover memo.
- Computer Programming: Budget provides for outside programming. Budget is increasing \$7,100 or 17.1% due to increased rates from contractor.
- Computer Services: Budget is used to complete specific projects which change from year to year. The 2024 budget includes funding for increased penetration testing.
- Maintenance and Service Contracts: Budget includes ongoing maintenance costs for the City's financial/purchasing system, laser-fiche, Parks and Recreation software, Human Resources evaluation system, Public Works asset management system, GPS fleet services, air cards for tablet computers, and antivirus programs.

## General Fund Budget by Line Item: Information Services

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 114,461	\$ 116,140	\$ 109,172	\$ 119,035
Benefits	53,385	57,390	53,946	61,816
<b>Total</b>	<b>167,846</b>	<b>173,530</b>	<b>163,118</b>	<b>180,851</b>
<b>Contractual Services</b>				
Computer Programming	35,883	41,500	39,010	48,600
Computer Services	35,853	20,000	18,800	27,200
Maintenance & Service Contracts	222,015	284,836	267,746	342,535
Education and Training	3,990	3,250	3,055	4,850
Dues and Subscriptions	-	1,200	1,128	1,200
Travel Expenses	2,082	2,250	2,115	2,600
Communications	17,940	25,000	23,500	26,350
<b>Total</b>	<b>317,763</b>	<b>378,036</b>	<b>355,354</b>	<b>453,335</b>
<b>Commodities</b>				
Equipment & Software < \$5,000	14,331	26,700	25,098	26,500
<b>Total</b>	<b>14,331</b>	<b>26,700</b>	<b>25,098</b>	<b>26,500</b>
<b>Capital Outlay</b>				
Equipment & Software > \$5,000	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>	<b>\$ 499,940</b>	<b>\$ 578,266</b>	<b>\$ 543,570</b>	<b>\$ 660,686</b>

## *General Fund Department Budget Highlights:*

### **General Overhead:**

- Other Employee Benefits: Increased by \$6,825 due to rising costs related to employee events.
- Professional/Technical Services: Increased by \$85,168 or 47.7%. Additional projects include a City-wide ETC survey for \$25,000, consultant to explore single hauler trash service for \$25,000, increased payroll processing costs of \$9,000 and increased investment advisory costs of \$10,000.
- Risk Management: Increased by \$83,630 or 28.8% due to sharp increases in both property and liability insurance premiums.
- Health & Welfare: Decreased by (\$942,500) with the expiration of the Hotel Grant.
  - Exterior Home Grant: The Merriam-administered exterior-grant program offers reimbursement on qualified expenditures. Funding of \$120,000 is provided with a maximum reimbursement of \$3,000.
  - Neighborhood Block Party Grant: Provides \$5,000 for neighborhood block party grants to reimburse eligible, approved costs up to \$300.
  - Franchise Fee Rebate: This Merriam-administered program provides rebates to low-income residents who make application.
  - Rental Assistance: Provides assistance to low-income residents who make application.
  - Property Tax Rebate: Provides \$50,000 in funding to provide property tax rebates to low-income residents.
  - Compost Bin Rebate: Provides \$4,000 in funding to provide rebates for compost bin construction.
  - Driveway Replacement: Provides \$90,000 in funding to assist with driveway replacements.
  - Johnson County Homes: Budget includes \$8,000 for Johnson County "Major" Home Repair Program, \$20,000 for "Minor" Home Repair Program. These programs provide assistance to lower income residents.
  - Utility Assistance: Provides utility assistance to lower income residents.
  - Residential Tree Program: Provides \$100,000 in funding to reimburse residents for the purchase of trees.
  - Small Projects Grant: Provides \$15,000 in funding to eligible residents to assist with small improvements to their home or property.
  - Energy Savings Kits: Provides residential energy savings kits to residents.
  - United Community Services: UCS offers local governments a cost-efficient, accountable mechanism to support services that help residents who are facing difficult circumstances.
  - Stormwater Grant: Provides \$50,000 in funding for reimbursement of improvements to stormwater management.
  - Downtown Exterior Grants: No Change. Provides 20% reimbursement for outdoor improvements to business properties.
  - Residential Sustainability: Provides 20% reimbursement for energy saving improvements to properties within Merriam.
  - Shawnee Mission Cares Program: The program assists students and their families in times of crisis, minimizing impact on the student and keeping the student in school.
- Transfer to the Equipment Reserve Fund: Provides systematic funding for the 10-year major equipment replacement schedule.
- Transfer to the Capital Improvement Fund: Transfer is calculated as 50% of City Sales Tax plus 33.33% of the City's Use Tax and 100% of proceeds from the county "courthouse" sales tax.

## General Fund Budget by Line Item: General Overhead

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Employee Benefits</b>				
Plan Administration Fees	\$ 1,098	\$ 1,200	\$ 1,128	\$ 1,200
Other Employee Benefits	22,651	31,025	29,164	37,850
<b>Total</b>	<b>23,749</b>	<b>32,225</b>	<b>30,292</b>	<b>39,050</b>
<b>Contractual Services</b>				
Professional/Technical Services	117,237	178,450	167,743	263,618
Equipment Rental and Maintenance	31,616	38,700	36,378	43,700
Education and Training	913	10,800	10,152	11,600
Dues and Subscriptions	17,348	19,635	18,457	20,565
Postage	20,554	23,300	21,902	23,700
Printing & Publication	28,412	39,200	36,848	40,850
Risk Management	259,778	290,670	273,230	374,300
Legal Services	34,585	70,000	65,800	70,000
Employment Advertising and Testing	41,301	40,000	37,600	42,000
<b>Total</b>	<b>551,744</b>	<b>710,755</b>	<b>668,110</b>	<b>890,333</b>
<b>Commodities</b>				
Office Supplies	10,868	15,625	14,688	15,425
<b>Total</b>	<b>10,868</b>	<b>15,625</b>	<b>14,688</b>	<b>15,425</b>

## General Fund Budget by Line Item: General Overhead

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Health &amp; Welfare</b>				
Exterior Home Grant	75,776	120,000	112,800	120,000
Neighborhood Block Party	2,817	5,000	4,700	5,000
Franchise Fee Rebate	2,561	6,000	5,640	7,000
Rental Assistance	1,800	3,000	2,820	3,000
Property Tax Rebate	12,670	45,000	42,300	50,000
Compost Bin Rebate	375	3,500	3,290	4,000
Driveway Replacement	47,360	90,000	84,600	90,000
Jo Co Homes	30,600	28,000	26,320	28,000
Shawnee Mission Cares	-	5,000	4,700	5,000
Utility Assistance	7,000	7,000	6,580	7,000
Residential Tree Program	-	50,000	47,000	100,000
Small Projects Grant	-	15,000	14,100	15,000
Energy Savings Kits	-	6,000	5,640	6,000
United Community Services	10,000	10,000	9,400	11,000
Stormwater Grant	-	50,000	47,000	50,000
Hotel Grant	-	1,000,000	940,000	-
Residential Sustainability	32,680	65,000	61,100	65,000
Downtown Exterior Grant	-	50,000	47,000	50,000
Green Team Initiatives	-	20,000	18,800	20,000
<b>Total</b>	<b>223,639</b>	<b>1,578,500</b>	<b>1,483,790</b>	<b>636,000</b>
<b>Total Before Transfers</b>	<b>\$ 810,000</b>	<b>\$ 2,337,105</b>	<b>\$ 2,196,880</b>	<b>\$ 1,580,808</b>
<b>Transfers</b>				
Transfer to Equipment Reserve	699,996	800,000	800,000	2,000,000
Transfer to Capital Improvement	5,639,885	2,730,758	4,608,800	3,929,135
<b>Total</b>	<b>6,339,881</b>	<b>3,530,758</b>	<b>5,408,800</b>	<b>5,929,135</b>
<b>Department Total</b>	<b>\$ 7,149,881</b>	<b>\$ 5,867,863</b>	<b>\$ 7,605,680</b>	<b>\$ 7,509,943</b>

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## *General Fund Department Budget Highlights:*

### **Police:**

Budget increased by \$162,428 or 3.5% over prior year budget.

- Salaries and Benefits: Increased by \$153,478 or 3.5% due to salary and benefit increases as outlined in the cover memo. In addition, the department is adding a paid part time intern position.

## General Fund Budget by Line Item: Police

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 2,580,099	\$ 2,750,855	\$ 2,585,806	\$ 2,850,038
Benefits	1,310,137	1,579,747	1,484,964	1,634,042
<b>Total</b>	<b>3,890,236</b>	<b>4,330,602</b>	<b>4,070,770</b>	<b>4,484,080</b>
<b>Contractual Services</b>				
Mental Health Co-Responder	25,688	147,500	138,651	147,500
Animal Care	11,381	11,000	10,340	12,000
Professional/Technical Services	2,097	3,400	3,196	3,400
Metro Squad	1,975	2,500	2,350	2,500
Equipment Rental and Maintenance	23,064	26,400	24,816	29,500
Education and Training	13,557	16,500	15,510	21,500
Dues and Subscriptions	1,820	3,000	2,820	2,500
Communications	11,243	11,700	10,998	12,500
Printing & Publication	3,497	4,250	3,995	4,000
Travel Expenses	5,340	10,000	9,400	11,500
Other Contractual	7,769	9,950	9,353	9,950
<b>Total</b>	<b>107,431</b>	<b>246,200</b>	<b>231,429</b>	<b>256,850</b>
<b>Commodities</b>				
Office Supplies	7,187	8,750	8,225	8,750
Investigation & Crime Prevention Supplies	4,686	7,000	6,580	6,500
Ammunition	15,813	20,000	18,800	14,000
Uniforms	18,271	20,000	18,800	20,000
Equipment < \$5,000	11,462	18,000	16,920	17,000
Protective Clothing	9,680	10,000	9,400	15,000
Investigation & Crime Prevention Equip.	5,786	7,000	6,580	7,000
Reception and Meals	1,902	2,000	1,880	2,800
Other Commodities	2,019	3,000	2,820	3,000
<b>Total</b>	<b>76,806</b>	<b>95,750</b>	<b>90,005</b>	<b>94,050</b>
<b>Capital Outlay</b>				
Furniture & Equipment	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Department Total</b>	<b>\$ 4,074,473</b>	<b>\$ 4,672,552</b>	<b>\$ 4,392,204</b>	<b>\$ 4,834,980</b>

## *General Fund Department Budget Highlights:*

### **Fire:**

Budget increased by \$39,944 or 1.4% over prior year budget.

- Contractual Fire Services: Budget covers costs of OP salary and benefits paid for the 21 firefighters serving the Merriam station. Amount as requested by City of OP in accordance with 2015 contract.

## General Fund Budget by Line Item: Fire

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Contractual Services</b>				
Contractual Fire Services	\$ 2,605,551	\$ 2,867,600	\$ 2,695,544	\$ 2,874,792
Equipment Rental and Maintenance	530	5,500	5,170	17,000
Education and Training	152	3,000	2,820	9,500
Dues and Subscriptions	25	500	470	500
Communications	550	1,000	940	2,200
Travel Expenses	-	750	705	1,500
Other Contractual	4,289	14,545	13,672	14,410
<b>Total</b>	<b>2,611,097</b>	<b>2,892,895</b>	<b>2,719,321</b>	<b>2,919,902</b>
<b>Commodities</b>				
Uniforms	10,156	8,850	8,319	13,350
Operating Supplies	3,700	5,950	5,593	16,025
Protective Clothing	-	2,000	1,880	1,500
First Aid Supplies	202	2,500	2,350	-
Chemicals	-	3,000	2,820	2,651
Equipment <\$5k & Other Commodities	3,060	20,000	18,800	21,711
<b>Total</b>	<b>17,118</b>	<b>42,300</b>	<b>39,762</b>	<b>55,237</b>
<b>Department Total</b>	<b>\$ 2,628,215</b>	<b>\$ 2,935,195</b>	<b>\$ 2,759,083</b>	<b>\$ 2,975,139</b>

## *General Fund Department Budget Highlights:*

### **Public Works:**

Budget increased \$164,083 or 3.7% over prior year budget.

- Salaries and Benefits: Increased \$79,196 or 3.8% due to salary and benefit increases as outlined in the cover memo. A portion of the director's salary is budgeted in Capital Improvement Administration budget.
- Utilities: Increased by \$20,600 or 2.5% due to increased streetlight costs and the purchase of a new city facility.
- Property Maintenance: Contractual expenditures increased by \$46,272 or 7.7% due to the increases in the custodial and maintenance contracts.
- Fleet Maintenance: Commodities expenditures increased by \$17,200 or 4.0% due to the need to purchase tires for a large piece of equipment.

## General Fund Budget by Line Item: Public Works

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 1,131,414	\$ 1,314,499	\$ 1,235,630	\$ 1,358,678
Benefits	605,693	761,590	715,894	796,607
<b>Total</b>	<b>1,737,107</b>	<b>2,076,089</b>	<b>1,951,524</b>	<b>2,155,285</b>
<b>Contractual Services</b>				
City-Wide Cleanup	29,843	55,000	51,700	55,000
Tree Trimming	5,520	10,000	9,400	10,000
Contractual Weed Control/Mowing	10,648	10,000	9,400	10,000
Pavement Marking	9,500	10,000	9,400	10,000
Equipment Rental and Maintenance	17,482	19,000	17,860	19,000
Infrastructure Maintenance	42,112	70,000	65,800	70,000
Education and Training	5,537	11,130	10,462	12,530
Dues and Subscriptions	1,063	1,250	1,175	1,250
Communications	4,232	5,200	4,888	5,200
Travel Expenses	2,359	5,360	5,038	4,500
Utilities	646,560	834,485	784,416	855,085
Property Maintenance	454,619	602,572	566,418	648,844
Fleet Maintenance	29,146	38,100	35,814	38,100
<b>Total</b>	<b>1,258,621</b>	<b>1,672,097</b>	<b>1,571,771</b>	<b>1,739,509</b>
<b>Commodities</b>				
Office Supplies	1,880	2,350	2,209	2,350
Uniforms	9,504	12,000	11,280	12,000
Shop Supplies	8,588	10,600	9,964	10,800
Chemicals	9,157	10,100	9,494	10,000
Paint Supplies	2,179	4,000	3,760	4,000
Tools	13,632	15,750	14,805	15,750
Salt/Sand/Ice Control	62,031	68,500	64,390	68,500
Rock/Asphalt/Concrete	58,873	75,500	70,970	75,500
Landscape Supplies	25,123	25,800	24,252	25,800
Reforestation	9,070	10,000	9,400	10,000
Property Maintenance	3,088	12,000	11,280	12,000
Fleet Maintenance	262,944	425,235	399,721	442,435
Equipment < \$5,000	-	-	-	-
Operating Supplies	13,401	17,825	16,756	18,000
<b>Total</b>	<b>479,470</b>	<b>689,660</b>	<b>648,281</b>	<b>707,135</b>
<b>Department Total</b>	<b>\$ 3,475,198</b>	<b>\$ 4,437,846</b>	<b>\$ 4,171,576</b>	<b>\$ 4,601,929</b>

## *General Fund Department Budget Highlights:*

### **Culture & Recreation – Merriam Community Center:**

Budget increased by \$227,420 or 11.2%.

- Salaries and Benefits: Increased by \$147,392 or 9.0% due to salary and benefit increases as outlined in the cover memo. In addition, a part time paid intern position was added and a part time recreation assistant was converted to full time.
- Equipment Rental & Maintenance: Increased by \$19,000 or 77.6%. Equipment at Merriam Community Center is moving out of the warranty period.
- Other Contractual: Increased by \$22,840 or 70.1%. Credit card collections and fees paid to credit card merchants have increased significantly with the increase in usage at MCC.

**General Fund Budget by Line Item:  
Culture & Recreation - Merriam Community Center & Parks**

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 984,936	\$ 1,253,725	\$ 1,178,502	\$ 1,323,515
Benefits	295,360	379,785	356,998	457,387
<b>Total</b>	<b>1,280,296</b>	<b>1,633,510</b>	<b>1,535,500</b>	<b>1,780,902</b>
<b>Contractual Services</b>				
Program Services	130,554	170,800	160,552	179,275
Equipment Rental and Maintenance	32,711	24,500	23,030	43,500
Education and Training	6,809	8,400	7,896	9,900
Dues and Subscriptions	1,677	1,700	1,598	2,050
Communications	1,180	1,300	1,222	1,250
Printing & Publication/Advertising	3,836	9,000	8,460	9,700
Travel Expenses	3,752	4,685	4,404	5,760
Parks	17,443	22,470	21,122	26,950
Other Contractual	47,721	32,570	30,616	55,410
<b>Total</b>	<b>245,683</b>	<b>275,425</b>	<b>258,900</b>	<b>333,795</b>
<b>Commodities</b>				
Office Supplies	3,609	5,000	4,700	5,100
Operating Supplies	17,470	17,800	16,732	21,850
Concession Supplies	1,127	10,000	9,400	10,000
Uniforms	6,234	10,000	9,400	9,000
Pool Chemicals	39,251	45,000	42,300	53,000
Recreation Supplies	18,098	31,440	29,554	34,619
Parks	227	-	-	1,000
Other Commodities	5,143	11,100	10,434	17,429
<b>Total</b>	<b>91,159</b>	<b>130,340</b>	<b>122,520</b>	<b>151,998</b>
<b>Department Total</b>	<b>\$ 1,617,138</b>	<b>\$ 2,039,275</b>	<b>\$ 1,916,920</b>	<b>\$ 2,266,695</b>



## *General Fund Department Budget Highlights:*

### **Community Development:**

Budget increased \$71,737 or 8.5% over prior year budget.

- Salaries and Benefits: Increased by \$66,997 or 8.5% due to salary and benefit increases as reflected in the cover memo.

## General Fund Budget by Line Item: Community Development

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 518,933	\$ 514,596	\$ 483,720	\$ 543,960
Benefits	239,756	269,458	253,291	307,091
<b>Total</b>	<b>758,689</b>	<b>784,054</b>	<b>737,011</b>	<b>851,051</b>
<b>Contractual Services</b>				
Professional/Technical Services	10,170	30,000	28,200	30,000
Education and Training	1,214	4,050	3,807	4,050
Dues and Subscriptions	2,596	3,610	3,393	4,000
Communications	516	650	611	650
Printing & Publication	442	700	658	700
Travel Expenses	3,868	6,705	6,303	6,905
Other Contractual	6,916	11,500	10,810	14,500
<b>Total</b>	<b>25,722</b>	<b>57,215</b>	<b>53,782</b>	<b>60,805</b>
<b>Commodities</b>				
Other Commodities	1,467	2,850	2,679	4,000
<b>Total</b>	<b>1,467</b>	<b>2,850</b>	<b>2,679</b>	<b>4,000</b>
<b>Department Total</b>	<b>\$ 785,878</b>	<b>\$ 844,119</b>	<b>\$ 793,472</b>	<b>\$ 915,856</b>

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CITY OF MERRIAM, KANSAS

# Other Funds

Finance Department



## *Special Highway Fund:*

### **Revenues:**

**Fuel Tax:** Amounts are based upon estimates provided by the League of Kansas Municipalities.

### **Expenditures:**

**Commodities:** For operating supplies such as street signs and posts, etc.

**Annual Overlay/Street Repairs:** This amount is the balance of dollars available in this fund after operating supplies and contingency. The remaining amount is dedicated to the City's annual street overlay program and curb replacement.

## Special Highway Fund

		Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget	% Change
REVENUES											
Beginning Balance	\$	254,457	\$	227,877	\$	343,034	\$	372,469	\$	144,592	63.5%
Other Taxes		300,138		308,090		302,070		299,830		(8,260)	-2.7%
Investment Income		795		-		-		-		-	0.0%
Subtotal Revenues		300,933		308,090		302,070		299,830		(8,260)	-2.7%
Total Resources	\$	555,390	\$	535,967	\$	645,104	\$	672,299	\$	136,332	25.4%
EXPENDITURES											
Commodities	\$	26,987	\$	30,000	\$	30,000	\$	30,000	\$	-	0.0%
Capital Improvements		185,369		300,000		242,635		300,000		-	0.0%
Subtotal Expenditures		212,356		330,000		272,635		330,000		-	0.0%
Total Uses	\$	212,356	\$	330,000	\$	272,635	\$	330,000	\$	-	0.0%
Ending Balance	\$	343,034	\$	205,967	\$	372,469	\$	342,299	\$	136,332	66.2%

**Fund Sources:** Motor Fuel Tax and Transfers from other funds.

**Guidelines:** Used for construction, reconstruction, alteration, repair and maintenance of streets, highways, bridges and appurtenances (eg. curbing, streetlights, drainage structures.) Dollars from this fund may be used for certain bridge repairs identified in our biannual bridge inspection report.

## *Special Alcohol Fund:*

### **Revenues:**

**Alcohol Tax:** Amounts are based upon estimates provided by the League of Kansas Municipalities. By statute the Alcohol tax is to be divided equally between three funds: General, Special Alcohol, and Special Parks and Recreation.

### **Expenditures:**

By statute, these funds must be used for alcohol and drug rehabilitation programs. The City contributes to the *United Community Services of Johnson County's Alcohol Tax Fund*. Current participants are Johnson County, Gardner, Leawood, Lenexa, Mission, Olathe, Overland Park, Prairie Village, Shawnee and Merriam. Major Chris Brokaw is the City's representative to the Alcohol "council" of cities funding the program. The group meets approximately 8 times per year to hear requests for funding and determine grant recipients.

Funds may also be used to support City programs that educate, prevent or treat drug and alcohol abuse.

## Special Alcohol Fund

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget	% Change
REVENUES										
Beginning Balance	\$	15,978	\$	19,732	\$	21,572	\$	27,572	\$	7,840 39.7%
Other Taxes		25,561		24,466		26,000		27,407		2,941 12.0%
Investment Income		33		-		-		-		- 0.0%
Subtotal Revenues		25,594		24,466		26,000		27,407		2,941 12.0%
Total Resources	\$	41,572	\$	44,198	\$	47,572	\$	54,979	\$	10,781 24.4%
EXPENDITURES										
Health and Welfare	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	- 0.0%
Subtotal Expenditures		20,000		20,000		20,000		20,000		- 0.0%
Total Uses	\$	20,000	\$	20,000	\$	20,000	\$	20,000	\$	- 0.0%
Ending Balance	\$	21,572	\$	24,198	\$	27,572	\$	34,979	\$	10,781 44.6%

**Fund Sources:** Special Alcohol Tax. K.S.A. 79-41a04

**Guidelines:** To be used for alcohol rehabilitation programs. Eligible programs include those administered by Merriam Police Department in local elementary schools and the Johnson County Alcohol Tax Fund Partnership



## *Special Parks and Recreation Fund:*

### **Revenues:**

**Alcohol Tax:** Amounts are based upon estimates provided by the League of Kansas Municipalities. By statute the Alcohol tax is to be divided equally between three funds: General, Special Alcohol, and Special Parks and Recreation.

### **Expenditures:**

Expenditures in this fund have traditionally been used to fund parks and recreation projects and buy parks and recreation equipment.

## Special Parks & Recreation Fund

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget		% Change	
REVENUES												
Beginning Balance	\$	729	\$	4,483	\$	8,344	\$	14,344	\$	9,861		220.0%
Other Taxes		25,561		24,466		26,000		27,408		2,942		12.0%
Investment Income		41		-		-		-		-		0.0%
Subtotal Revenues		25,602		24,466		26,000		27,408		2,942		12.0%
Total Resources	\$	26,331	\$	28,949	\$	34,344	\$	41,752	\$	12,803		44.2%
EXPENDITURES												
Capital Outlay	\$	17,987	\$	20,000	\$	20,000	\$	20,000	\$	-		0.0%
Subtotal Expenditures		17,987		20,000		20,000		20,000		-		0.0%
Total Uses	\$	17,987	\$	20,000	\$	20,000	\$	20,000	\$	-		0.0%
Ending Balance	\$	8,344	\$	8,949	\$	14,344	\$	21,752	\$	12,803		143.1%

**Fund Sources:** Special Alcohol Tax. K.S.A. 79-41a04

**Guidelines:** Used for the purchase, establishment, maintenance or expansion of park and recreational services, programs, and facilities.

## *Transient Guest Tax Fund:*

### **Revenues:**

**Transient Guest Tax:** Transient Guest tax of 8.00% is collected from Merriam's 4 hotels.

**Rental/Special Event/Miscellaneous Revenues:** Revenues received from sponsors and entry fees for the Turkey Creek Festival, Merriam Drive Live, art shows, the car show, Merriam Marketplace stall rentals and various other special events funded by the Transient Guest Tax. Budget is based on recent actual collections.

### **Expenditures:**

Departmental detail may be found on the pages that follow.

## Transient Guest Tax Fund

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget		% Change
REVENUES											
Beginning Balance	\$	463,890	\$	392,961	\$	411,416	\$	360,807	\$	(32,154)	-8.2%
Other Taxes		409,545		400,000		450,000		500,000		100,000	25.0%
Investment Income		950		-		-		-		-	0.0%
Art Gallery Sales		8,154		8,550		8,550		6,750		(1,800)	-21.1%
Special Events		49,753		44,535		50,000		59,170		14,635	32.9%
Farmer's Market		13,230		11,610		13,000		12,600		990	8.5%
Misc.		1,771		8,805		2,000		-		(8,805)	-100.0%
Miscellaneous		72,908		73,500		73,550		78,520		5,020	6.8%
Subtotal Revenues		483,403		473,500		523,550		578,520		105,020	22.2%
Total Resources	\$	947,293	\$	866,461	\$	934,966	\$	939,327	\$	72,866	8.4%
EXPENDITURES											
Personal Services	\$	318,524	\$	358,803	\$	337,274	\$	360,945	\$	2,142	0.6%
Contractual Services		112,960		135,420		127,295		151,290		15,870	11.7%
Commodities		11,194		10,675		10,035		15,850		5,175	48.5%
Health and Welfare		93,199		105,910		99,555		127,345		21,435	20.2%
Subtotal Expenditures		535,877		610,808		574,159		655,430		44,622	7.3%
Total Uses	\$	535,877	\$	610,808	\$	574,159	\$	655,430	\$	44,622	7.3%
Ending Balance	\$	411,416	\$	255,653	\$	360,807	\$	283,897	\$	28,244	11.0%

**Fund Sources:** Transient Guest Tax. K.S.A. 12-1698

**Guidelines:** Used to enhance the community in ways that attract visitors, including general economic development and tourism as outlined in Charter Ordinance #23. The transient guest tax rate is 8% effective 1-1-2023. Current expenditures include the Visitors Bureau and staffing, Merriam Marketplace operations, special events and staffing.

## Transient Guest Tax Fund - Department by Character

Expenditures	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	Increase Over 23 Bud.
<b>Visitors Bureau</b>					
Personal Services	\$ 214,347	\$ 231,632	\$ 217,733	\$ 226,314	-2.3%
Contractual Services	60,073	82,250	77,316	87,970	7.0%
Commodities	509	1,600	1,504	1,600	0.0%
<b>Total</b>	<b>274,929</b>	<b>315,482</b>	<b>296,553</b>	<b>315,884</b>	<b>0.1%</b>
<b>Special Community Events</b>					
Personal Services	101,286	121,421	114,135	128,972	6.2%
Commodities	10,505	6,200	5,828	9,000	45.2%
Health and Welfare	93,199	105,910	99,555	127,345	20.2%
<b>Total</b>	<b>204,990</b>	<b>233,531</b>	<b>219,518</b>	<b>265,317</b>	<b>13.6%</b>
<b>Marketplace</b>					
Personal Services	2,891	5,750	5,406	5,659	-1.6%
Contractual Services	32,460	23,510	22,099	27,910	18.7%
Commodities	-	675	635	550	-18.5%
<b>Total</b>	<b>35,351</b>	<b>29,935</b>	<b>28,140</b>	<b>34,119</b>	<b>14.0%</b>
<b>Economic Development</b>					
Contractual	20,427	29,660	27,880	35,410	19.4%
Commodities	180	2,200	2,068	4,700	0.0%
<b>Total</b>	<b>20,607</b>	<b>31,860</b>	<b>29,948</b>	<b>40,110</b>	<b>25.9%</b>
<b>Total All Departments</b>	<b>\$ 535,877</b>	<b>\$ 610,808</b>	<b>\$ 574,159</b>	<b>\$ 655,430</b>	<b>7.3%</b>

Expenditures	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	Increase Over 23 Bud.
Personal Services	\$ 318,524	\$ 358,803	\$ 337,274	\$ 360,945	0.6%
Contractual Services	112,960	135,420	127,295	151,290	11.7%
Commodities	11,194	10,675	10,035	15,850	48.5%
Health and Welfare	93,199	105,910	99,555	127,345	20.2%
<b>Total Expenditures</b>	<b>\$ 535,877</b>	<b>\$ 610,808</b>	<b>\$ 574,159</b>	<b>\$ 655,430</b>	<b>7.3%</b>

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## *Transient Guest Tax Fund Budget Highlights:*

**Visitors Bureau:** Expenditures include all maintenance and operations of the Merriam Visitor's Bureau plus salary and benefits of personnel responsible for managing the Bureau.

Budget increased by \$402 or 0.1% over prior year budget.

- Salaries and Benefits: Decreased by (\$5,318) or (2.3%) due to salary and benefit increases as outlined in the cover memo and offset by a change in personnel.

## Transient Guest Tax Budget by Line Item: Visitor's Bureau

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 144,236	\$ 141,838	\$ 133,326	\$ 146,284
Benefits	70,111	89,794	84,407	80,030
<b>Total</b>	<b>214,347</b>	<b>231,632</b>	<b>217,733</b>	<b>226,314</b>
<b>Contractual Services</b>				
Utilities	14,653	16,550	15,558	15,350
Advertising	15,797	21,800	20,492	19,500
Building Maintenance	15,773	22,500	21,150	30,520
Conferences	484	1,000	940	1,000
Travel Expenses	1,339	2,400	2,256	2,400
Dues and Subscriptions	2,828	4,000	3,760	4,000
Telephone and Communications	2,991	3,000	2,820	3,000
Other Contractual	-	-	-	-
Postage	3,520	4,500	4,230	5,000
Printing and Binding	2,688	6,500	6,110	7,200
<b>Total</b>	<b>60,073</b>	<b>82,250</b>	<b>77,316</b>	<b>87,970</b>
<b>Commodities</b>				
Office and Cleaning Supplies	58	600	564	600
Reception & Meeting Expenses	451	500	470	500
Equipment < \$5,000	-	500	470	500
<b>Total</b>	<b>509</b>	<b>1,600</b>	<b>1,504</b>	<b>1,600</b>
<b>Department Total</b>	<b>\$ 274,929</b>	<b>\$ 315,482</b>	<b>\$ 296,553</b>	<b>\$ 315,884</b>



## *Transient Guest Tax Fund Budget Highlights:*

**Special Community Events:** Expenditures are for City-sponsored, no-fee events that bring visitors into Merriam plus salary and benefits of personnel responsible for managing such events.

Budget increased by \$31,786 or 13.6% over prior year budget.

- Salaries and Benefits: Increased by \$7,551 or 6.2% due to salary and benefit increases as outlined in the cover memo.
- Special Events: Increased by \$21,435 or 20.2% due to higher costs for the stage and sound system and uncertainty in talent costs for performances. Total special event costs of \$127,345 are offset by \$59,170 in revenues generated from the events.

## Transient Guest Tax Budget by Line Item: Special Community Events

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 71,991	\$ 77,137	\$ 72,508	\$ 81,819
Benefits	29,295	44,284	41,627	47,153
<b>Total</b>	<b>101,286</b>	<b>121,421</b>	<b>114,135</b>	<b>128,972</b>
<b>Health and Welfare</b>				
Turkey Creek Festival	32,865	34,783	32,695	38,700
Art Gallery and Shows	10,283	12,000	11,280	12,350
Party in the Park Events	4,668	5,600	5,264	8,600
Car Show at Merriam Marketplace	15,376	14,875	13,983	17,820
Merriam Drive Live	20,932	23,575	22,161	31,975
5K Turkey Creek Run	4,417	5,717	5,374	6,700
Other Events	4,658	9,360	8,798	11,200
<b>Total</b>	<b>93,199</b>	<b>105,910</b>	<b>99,555</b>	<b>127,345</b>
<b>Commodities</b>				
Banners, other	10,505	6,200	5,828	9,000
<b>Total</b>	<b>10,505</b>	<b>6,200</b>	<b>5,828</b>	<b>9,000</b>
<b>Department Total</b>	<b>\$ 204,990</b>	<b>\$ 233,531</b>	<b>\$ 219,518</b>	<b>\$ 265,317</b>

## *Transient Guest Tax Fund Budget Highlights:*

**Merriam Marketplace Operations:** Expenditures include cost of Marketplace operations plus salary and benefits of personnel responsible for managing this facility. Other expenditures include advertising (billboard rental, media, print ads, etc.), printing for posters, and equipment rental.

Budget increased by \$4,184 or 14.0% from prior year budget.

- Salary and Benefits: Decreased by (\$91).
- Building & Grounds Maintenance: Increased by \$2,670 or 34.5% due to masonry repairs needed to be completed.

**Transient Guest Tax Fund Budget by Line Item:  
Merriam Marketplace**

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 2,556	\$ 5,152	\$ 4,843	\$ 5,152
Benefits	335	598	563	507
<b>Total</b>	<b>2,891</b>	<b>5,750</b>	<b>5,406</b>	<b>5,659</b>
<b>Contractual Services</b>				
Utilities	7,134	7,630	7,172	7,960
Program Services	2,952	2,600	2,444	3,000
Building and Grounds Maintenance	16,806	7,730	7,266	10,400
Dues and Subscriptions	-	5	5	-
Advertising	5,568	5,545	5,212	6,550
Printing & Publication/Other	-	-	-	-
<b>Total</b>	<b>32,460</b>	<b>23,510</b>	<b>22,099</b>	<b>27,910</b>
<b>Commodities</b>				
Operating & Cleaning Supplies	-	675	635	550
Equipment	-	-	-	-
<b>Total</b>	<b>-</b>	<b>675</b>	<b>635</b>	<b>550</b>
<b>Department Total</b>	<b>\$ 35,351</b>	<b>\$ 29,935</b>	<b>\$ 28,140</b>	<b>\$ 34,119</b>

## *Transient Guest Tax Fund Budget Highlights:*

**Economic Development:** Expenditures include NE Johnson County Chamber of Commerce (NEJCC) dues, subscriptions and events.

Budget increased by \$8,250 or 25.9% from prior year budget.

- Meals/Receptions/Catering: Increased by \$2,500 due to addition of an annual business appreciation event.

## Transient Guest Tax Budget by Line Item: Economic Development

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Contractual Services</b>				
Dues and Subscriptions	\$ 10,052	\$ 12,260	\$ 11,524	\$ 14,510
Training and Conferences	1,220	1,000	940	600
Travel Expenses	1,378	1,500	1,410	1,500
Printing and Binding	-	900	846	750
Marketing	7,777	14,000	13,160	18,050
<b>Total</b>	<b>20,427</b>	<b>29,660</b>	<b>27,880</b>	<b>35,410</b>
<b>Commodities</b>				
Meals/Receptions/Catering	180	2,200	2,068	4,700
<b>Total</b>	<b>180</b>	<b>2,200</b>	<b>2,068</b>	<b>4,700</b>
<b>Department Total</b>	<b>\$ 20,607</b>	<b>\$ 31,860</b>	<b>\$ 29,948</b>	<b>\$ 40,110</b>

## *Risk Management Reserve Fund:*

### **Revenues:**

**Transfer from the General Fund:** No transfers are budgeted.

### **Expenditures:**

**Contractual Services:** Payments for legal and professional services.

**Insurance Claims/Settlements:** Includes deductibles and uninsured claims and settlements and associated legal fees. Insurance premiums are budgeted in the General Fund.

**Risk Management Reserve:** Although the City is fully insured as to casualty and liability losses with reasonable deductibles, this reserve further protects us from breach of contract or employee class actions suits, for which we do not maintain other coverage.

This reserve would also assist the City in managing emergency events or conditions resulting in unanticipated expenditures or revenue fluctuations such as natural disasters or dramatic downturn in economic conditions. Because the City relies heavily on sales and use taxes to support our general and capital fund budgets, maintenance of this reserve is recommended. This reserve is an integral part of the City's Fund Balance Policy #107.

### Risk Management Reserve Fund

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget	% Change
REVENUES										
Beginning Balance	\$	1,070,924	\$	1,070,909	\$	1,065,008	\$	1,065,008	\$	(5,901) -0.6%
Investment Income		2,142		20,000		20,000		20,000		- 0.0%
Subtotal Revenues		2,142		20,000		20,000		20,000		- 0.0%
Transfers In		-		-		-		-		- 0.0%
Total Resources	\$	1,073,066	\$	1,090,909	\$	1,085,008	\$	1,085,008	\$	(5,901) -0.5%
EXPENDITURES										
Contractual Services	\$	8,058	\$	30,000	\$	20,000	\$	30,000	\$	- 0.0%
Subtotal Expenditures		8,058		30,000		20,000		30,000		- 0.0%
Total Uses	\$	8,058	\$	30,000	\$	20,000	\$	30,000	\$	- 0.0%
Ending Balance	\$	1,065,008	\$	1,060,909	\$	1,065,008	\$	1,055,008	\$	(5,901) -0.6%

**Fund Sources:** Transfers from the General Fund and interest earnings.

**Guidelines:** Used for the payment of risk management related expenses, unanticipated revenue fluctuations or expenditure requirements. The reserve estimate is equal to 4% of the operating revenue of the General Fund.



## *Equipment Reserve Fund:*

### **Revenues:**

**Transfers from General Fund:** Transfers provide systematic funding for the 10-year Major Equipment Replacement schedule.

**Miscellaneous Revenues:** Receipts from the sale of old vehicles and equipment plus grant proceeds associated with major equipment purchases. The City uses an on-line auction service with good results. "Purple Wave" specializes in government disposals and surplus items in several states including Kansas, Missouri, Iowa, Oklahoma, Nebraska, and Texas.

### **Expenditures:**

**Capital Outlay:** Planned purchases total \$2,522,678 for equipment and vehicles as detailed on the following page.

**Reserves:** Reserves are set aside to fund future year equipment replacements, according to the Ten-Year Major Equipment Replacement Schedule.

## Equipment Reserve Fund

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget		% Change	
REVENUES												
Beginning Balance	\$	1,271,212	\$	1,098,162	\$	1,293,018	\$	1,489,818	\$	391,656		35.7%
Investment Income		(9,994)		5,000		5,000		5,000		-		0.0%
Miscellaneous		178,184		35,000		35,000		35,000		-		0.0%
Subtotal Revenues		168,190		40,000		40,000		40,000		-		0.0%
Transfers In		699,996		800,000		800,000		2,000,000		1,200,000		150.0%
Total Resources	\$	2,139,398	\$	1,938,162	\$	2,133,018	\$	3,529,818	\$	1,591,656		82.1%
EXPENDITURES												
Capital Outlay	\$	846,380	\$	656,985	\$	643,200	\$	2,522,678	\$	1,865,693		284.0%
Subtotal Expenditures		846,380		656,985		643,200		2,522,678		1,865,693		284.0%
Total Uses	\$	846,380	\$	656,985	\$	643,200	\$	2,522,678	\$	1,865,693		284.0%
Ending Balance	\$	1,293,018	\$	1,281,177	\$	1,489,818	\$	1,007,140	\$	(274,037)		-21.4%

**Fund Sources:** Transfers from the General Fund and interest on idle funds.

**Guidelines:** To finance the acquisition of equipment.

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought	Life Expect	Year to Replace	Replace Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public Works														
Unit 0117 - Atec AT41M	2017	17	2034	144,000										
Unit 2 - Digger Derrick Freightliner(bucket truck)	2004	15	n/a											
Unit 3 - Water Truck (in-house assembly)	2013	22	2035	160,000										
Unit 0419 Dump Truck 2019 F550 4x4	2018	15	2033	79,000										79,000
Unit 0518 - Elgin Pelican (street sweeper)	2019	10	2028	225,000					225,000					
Unit 6 - 1-Ton Crewcab F350 PU	2016	11	2027	50,000				50,000						
Unit 7														
Unit 8 - Dump Truck - 2009 Intl 7400 6X4	2009	16	2025	95,000		95,000								
Unit 8 - Dump Bed	2009	16	2025	60,000		60,000								
Unit 9 - Dump Truck-2009 Intl 7400 6X4	2009	16	2025	95,000		95,000								
Unit 9 - Dump Bed	2009	16	2025	60,000		60,000								
Unit 1017 - Dump Truck-2017 Int'l	2017	16	2033	90,000										90,000
Unit 1017 - Dump Bed	2017	16	2033	60,000										60,000
Unit 1117 - Dump Truck-2017 Int'l	2017	16	2033	90,000										90,000
Unit 1117 - Dump Bed	2017	16	2033	60,000										60,000
Unit 1218 - Dump Truck 2019 Intl	2018	16	2034	92,000										
Unit 1218 - Dump Bed	2018	16	2034	45,000										
Unit 13 - 1 ton Truck- F350	2023	11	2034	66,000										
Unit 13 - Service Body	2023	11	2034	33,000										
Unit 1414 - 2014 Ford Interceptor Utility	2002		n/a											
Unit 15														
Unit 1609 - 2009 Toyota Corolla	2005		n/a											
Unit 17 - 40 Yard Claw Truck	2016	12	2028	210,000					210,000					
Unit 18 - Utility Truck (non replaceable)/from Fire Dept	1999	22	n/a											
Unit 1906 -2006 F250 (from Police Dept.)	2006		n/a											
Unit 20 - Loader - John Deere 544k	2015	14	2029	145,000						145,000				
Unit 21 - Broce Sweeper71	1971	53	2024	74,000	74,000									
Unit 2216 - John Deere 410L Backhoe	2016	17	2033	119,000										119,000
Unit 23 - Skid Loader Case	2011	23	2034	51,000										
Unit 2422 - Skid Loader Cat	2022	23	2045	72,000										
Unit 25 - Mini Excavator	2021	16	2037	45,000										
Unit 26 - Gator for PW/Parks	2014	10	2024	20,000	20,000									
Unit 27 - Kubota Tractor	1999	26	2025	42,000		42,000								
Unit 28 - Kubota Tractor M5140	2011	25	2036	29,500										
Unit 29 - Kubota Tractor M8560HF	2013	25	2038	32,000										
Unit 3217 - John Deere WHP61A mower	2017		N/A	9,500										
Unit 3317 - John Deere Z930m EFI mower	2022	5	2027	10,000				10,000					10,000	
Unit 3417 - John Deere Z930m EFI mower	2022	5	2027	10,000				10,000					10,000	
Unit 3521 - Hustler Super S	2021	6	2027	10,000				10,000					10,000	
Unit 3617 - John Deere Z930m EFI mower	2022	5	2027	10,000				10,000					10,000	
Unit 3717 - John Deere Z930m EFI mower	2022	5	2027	18,000				18,000					18,000	
Unit 50 - Asphalt Paver Box - Bomag Paver	2010	20	2030	84,000							84,000			
Unit 51 - Air Compressor - Ingersallrand	2002	24	2026	23,000			23,000							
Unit 53 -Drum Roller (Hamm HD131V) plus Tilt Trailer	2016	20	2036	72,000										
Unit 6118 - Snow Plow Unit 12 Henke	2018	20	2038	7,800										
Unit 63 - Snow Plow	2019	19	2038	15,000										
Unit 64 - Snow Plow	2019	19	2038	15,000										
Unit 65 - Snow Plow	2020	20	2040	13,000										
Unit 66 - Snow Plow	2020	20	2040	13,000										
Unit 67 - Sander - 10y. Warren	2006	20	2026	19,000			19,000							
Unit 68 - Sander - 10y. Warren	2013	20	2033	15,500										15,500
Unit 6918 - Sander - Warren	2018	20	2038	18,924										
Unit 7018 - Sander -Warren	2018	20	2038	18,924										

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought	Life Expect	Year to Replace	Replace.		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
				Value	Value										
Unit 71 - Sander - 10y. Warren	2014	18	2032	16,500										16,500	
Unit 72 - Kimco Salt Conveyor	2013	15	2028	60,000						60,000					
Unit 74 - Self Propelled Concrete Saw	2012	14	2026	26,010				→ 26,010							
Unit 90 - 30' Gooseneck trailer 2016 PJ LY302	2016	17	2033	14,500											
Unit 91 - 2004 Paver trailer	2014	20	2034	25,000											
Unit 92 - 1982 triple axle trailer	1982	43	2025	27,050			27,050								
Unit 93 - Concrete trailer	1987	40	2027	26,000					26,000						
Unit 94 - 1986 Roller trailer	1986	37	2023	15,000											
Unit 95 - 1986 Wire trailer	1986	40	2026	15,000				15,000							
Unit 96 - Arrow Board	2022	15	2037	17,000											
Unit 97 - Mower - Rhino Flex Wing FR180	2012	14	2026	25,000				25,000							
Unit 98 - Mower - Flail Mower RHD88	2012	14	2026	8,000				8,000							
Unit 99 - Mower - Rhino fm100	2022	21	2023	20,000											
Unit 105 - Cold planer	2022	12	2034	29,000											
Unit 110 - Felling tilt trailer	2016	20	2036	11,000											
CIP Unit 0113 - 2013 F250	2013	10	2023	49,000											
Unit FM0116 - Colorado pickup	2015	15	2030	21,000								21,000			
Unit FM0220 2020 Ram 1500	2020	15	2035	32,000											
Unit FM0312 Chevrolet Colorado 4x4	2012	15	2027	28,000					28,000						
Sidewalk snow removal machine			2024	30,000		30,000									
Anti-icing tank for Plow Trucks			2024	30,000		30,000									
Snap on Scan tool	2017	10	2027	12,000					12,000						
Summa Cutter for sign shop	2018	9	2027	8,200					8,200						
GPS device (GEO system/software)	2014	11	2025	8,000		→ 8,000									
Radio System Replacement	2020	10	2030	87,000								87,000			
Cable locator/fault locator	2014	12	2026	6,000				6,000							
Heavy truck post lift	2016	25	2041	50,000											
Heavy truck post lift	2020	24	2044	46,000											
Liquid Calcium tank and pump	2015	16	2031	8,000									8,000		
Subtotal Public Works						154,000	387,050	122,010	182,200	495,000	145,000	192,000	8,000	74,500	513,500
Inflationary Factor(Adjusted by 2.0% Annually)						105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
Subtotal Public Works adjusted for inflation						161,700	414,531	133,286	203,020	562,594	168,096	227,034	9,649	91,653	644,364
Fire															
Pumper E-One Top Mount (Engine 46)	2020	18	2038	686,000											
Pumper Pierce	2011	18	2029	600,000							600,000				
Quint (Aerial replacement)	2019	18	2037	820,000											
Chevy 4x4 Tahoe	2013	10	2023	35,000											50,000
Ford Fusion (Fire Inspector)		10	2025	19,000			19,000								
Imaging Camera	2021	10	2031	9,000							9,000				
Imaging Camera	2019	10	2029	9,000											
Gear Extractor						15,000									
Breathing Air Compressor	2007	20	2027	45,000					60,000						
Radio sytem replacement	2020	10	2030	135,000								135,000			
Protective Clothing	2017	10	2027	31,500			55,000								
Self-Contained Breathing Apparatus	2021	15	2036	150,000											
Extraction Tool (combi-tool device) for T46	2019	15	2034	15,000											
Extraction Tool	2012	10	2022	32,000											
Large Diameter Hose	2021	10	2031	10,000									10,000		
Large Diameter Hose	various	10	2014	10,000											
Large Diameter Hose	various	10	2015	10,000				10,000							
Reclining Chairs for Night Shifts	2019	10	2029	26,000							26,000				
Bunk Mattress Replacement	2015	7	2022	8,800							8,000				
Boat/ Motor (motor life may be up to 20 years)	2009	10	n/a	10,000							10,000				

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought	Life Expect	Year to Replace	Replace Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Subtotal Fire Department Inflationary Factor(Adjusted by 2.0% Annually)														
Subtotal Fire Department adjusted for Inflation														
Police														
Unit 1: 2020 Ford Explorer- Hybrid (patrol)	2020	6	2026	\$36,000			36,000							
Unit 2: 2022 Dodge Durango (Patrol)	2022	6	2028	\$36,000					36,000				36,000	
Unit 3: 2023 Dodge Durango (Patrol)	2023	6	2029	\$45,000						45,000	←			
Unit 4: 2020 Ford Explorer (Patrol)	2020	6	2026	\$45,000			45,000	←					45,000	
Unit 5: 2023 Dodge Durango (Patrol)	2023	6	2029	\$45,000						45,000				
Unit 6: 2023 Dodge Durango (Patrol)	2023	6	2029	\$45,000					→	45,000				
Unit 7: 2021 Dodge Durango (Patrol)	2021	6	2027	\$45,000			→	45,000						45,000
Unit 8: 2021 Dodge Durango (Patrol)	2021	6	2027	\$45,000			→	45,000						45,000
Unit 9: 2018 Ford Explorer (Patrol)	2018	6	2024	\$45,000	45,000						45,000			
Unit 10: 2018 Ford Explorer (Patrol)	2018	7	2025	\$45,000		45,000						45,000		
Unit 11: 2015 Ford Taurus- blue (Investigations)	2015	11	2026	\$55,000	→		55,000							
Unit 12: 2019 Toyota Camry - (Investigations/admin)	2018	10	2028	\$55,000					55,000					
Unit 13:														
Unit 14 2013 Ford Explorer	2013	10	2023	\$36,000	→		36,000							
Unit 15: 2015 Chevy Impala - Investigations/admin	2015	10	2025	\$36,000	→	36,000	←							
Unit 16: 2018 Chevy Impala - Investigations/admin	2018	10	2028	\$36,000					36,000					
Unit 17: 2014 Ford Explorer SUV- ACO Vehicle	2014	9	2023	\$36,000									36,000	
Unit 18: 2019 Toyota Camry- Investigations/admin	2019	10	2029	\$36,000						36,000				
Unit 19: 2015 Ford Taurus - white, Inv/admin	2015	11	2026	\$36,000	→		36,000							
Unit 20: 2017 Ford F-250 (Range/Multi-Purpose vehicle.)	2017	10	2027	\$40,000				40,000						
Electronic Signboard/Trailer	2017	10	2027	\$25,000				25,000	←					
Electronic Signboard/Trailer	2018	10	2028	\$16,000					16,000					
2021 Arising 16' Trailer- silver	2021	10	2031	\$10,000						→	10,000			
E-Ticketing System (Hardware)	2023	15	2038	\$20,000										
Radio System	2020	10	2030	\$417,000							417,000			
Outdoor Warning System (4 sirens)	2012	20	2032	\$70,000									70,000	
Handgun Replacement	2017	7	2024	\$28,000	28,000									
Rifles	2022	10	2032	\$48,000						→		→	48,000	
Shotguns	2020	8	2028	\$5,000					5,000					
Taser	2021	8	2029	\$125,000	25,200	25,200			115,000					
Gasmasks	2021	10	2031	\$25,000								25,000		
Ballistic Shields	2023	5	2028	\$12,000					12,000					12,000
Automated External Defibrillator	2010	10	2020	\$25,000	19,000									
Body Worn and Incar Camera	2019	6	2025	\$400,000		400,000						400,000		
VR Training System	2024	8	2032	\$35,000	35,000								35,000	
Subtotal Police Department														
Inflationary Factor(Adjusted by 2.0% Annually)														
Subtotal Police Department adjusted for Inflation														
Com. Dev.														
Chevy Colorado #3 CD #3 - Bldg Inspector (Tony)	2017	20	2037	25,000										
Chev Colorado p/u - CD #5 Neighborhood Ser Mgr (David)	2015	20	2035	26,500										
Unit 16: 2007 Ford Crown Victoria - Investigations (Do not	2007	n/a	n/a											
Chevy Colorado CD #1- Rental Insp (Doug)	2016	16	2032	26,500										
Ford F150 CD #4 - Codes Insp (Bob)	2014	20	2034	26,500										
Subtotal Community Development														
Inflationary Factor(Adjusted by 2.0% Annually)														
Subtotal Community Development adjusted for Inflation														

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought	Life Expect	Year to Replace	Replace Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Subtotal Community Development adjusted for Inflation														
Subtotal Community Development adjusted for Inflation														
City Hall/Administration														
Bear Fountain "repatina"														
City Hall Vehicle - to be considered in the future														
Subtotal City Hall					0	0	0	0	0	0	0	0	0	0
Inflationary Factor(Adjusted by 2.0% Annually)					105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
Subtotal City Hall adjusted for Inflation					0	0	0	0	0	0	0	0	0	0
Software/Hardware														
Replacements per Schedule/Tech Reserve					39,850	97,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Camera surveillance upgrades for city facilities	2019				8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
New Phone System Equipment											130,000			
Training Room and MVB Presentation System Upgrade	2021													
City Door Lock System	2021				10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Subtotal Software/Hardware					57,850	115,000	68,000	68,000	68,000	68,000	198,000	68,000	68,000	68,000
Inflationary Factor(Adjusted by 2.0% Annually)					105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
Subtotal Software/Hardware adjusted for Inflation					60,743	123,165	74,285	75,770	77,286	78,831	234,129	82,016	83,656	85,330
Parks & Recreation														
Brown Park Playground/Swing Equip. & Surfacing Replace	2014	15	2029						115,000					
Campbell Park playground equipment replacement	2013	15	2028						47,745					
Campbell Park swing set replacement	2023	15	2038											
Chatlain Park playground equipment replacement	2015	15	2030								87,000			
Nissan Quest van	2023	12	2035											
NEW - Enclosed Trailer	2023	30	2053											
Quail Creek Park playground equipment replacement	2017	17	2034											
Quail Creek Park swingset/surface	2012	15	2027					32,960						
Waterfall Park Picnic Shelter	n/a	30	2025		90,000									
Waterfall Park Playground/Swing Equip. & Surface Replace	2018	15	2033											105,000
Chatlain Park swingset replacement	2021	13	2034											
Marketplace Digital Sign														
Disc Golf Course Install - 9 hole @ Waterfall														

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought		Life Expect	Year to Replace		Replace Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Underwater lights (17)	2020	15	2035													
Starting Platforms (8)	2020	15	2035													
Lifeguard Chair (2)	2020	10	2030										6,200			
Dive Stands (2)	2020	20	2040													
Diving Boards (2)	2020	20	2040													
Aqua Zip 'N	2020	15	2035													
Spill Mix	2020	15	2035													
Aneth Bloom	2020	15	2035													
Recirculation Pump (Outdoor)	2020	10	2030										7,500			
Sand Filters (Outdoor Pool) (5)	2020	15	2035													
Chemical Controller (Outdoor)	2020	15	2035													
Deck Showers (2)	2020	25	2045													
USA Shade and Fabric Structure	2020	25	2045													
Concession Cart w/Cover	2020	20	2040													
Deck Furniture	2020	10	2030										42,000			
Equipment / Furniture																
Art Gallery Display Material	2020	15	2035													
Swim Suite Dryers (SUITMATE - 4)	2020	15	2035													
Strength Equipment	2020	25	2045													
Pedestal Showcases - Art Gallery	2020	15	2035													
Classroom Tables (36)	2020	30	2050													
25' Garland Tree w/Lights	2020	15	2035													
Leased Cardio Equipment	2020		2023													
Childwatch Chairs (18)	2020	15	2035													
Art Gallery Chairs (6)	2020	15	2035													
Conference Table	2020	25	2045													
60" Round Tables (Mitylite - 28)	2020	30	2050													
Event Chairs (Mitylite -224)	2020	30	2050													
Conference Chairs - (12)	2020	30	2050													
Adirondack Chairs	2020	20	2040													
Umbrella Table / Chairs (3 / 10)	2020	20	2040													
Fitness Bench (Yoga 2)	2020	20	2040													
Boomerang Benches (7)	2020	15	2035													
Lounge Chairs (6)	2020	15	2035													
Party Room Chairs (46)	2020	25	2045													
Watson Tables (4 - party room)	2020	30	2050													
Open Work Stations	2020	30	2050													
Private Office Desk Units (3)	2020	30	2050													
Contingency																
							Subtotal Parks/Recreation									
							Inflationary Factor(Adjusted by 2.0% Annually)									
							0	90,000	0	32,960	162,745	0	207,730	0	0	105,000
							105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
							0	96,390	0	36,726	184,968	0	245,635	0	0	131,759

Facilities																
Flooring/Carpet - PD	2018	15	2033			50,000										50,000
Flooring/Carpet - City Hall	2020	15	2035													
Flooring/Carpet - Fire	2019	15	2034			11,000										
Flooring/Carpet - MCC	2020	15	2035													
Flooring - Luxury Vinyl Tile MCC	2020	15	2035													
Flooring/Carpet - Public Works	2014	18	2032			14,300									14,300	
Flooring - Tile Carpeting - Walk Off Mats MCC	2020	15	2035													
Flooring - Rubber Fitness Flooring CC	2020	15	2035													
Emergency Generator - City Hall	2004	20	2024			35,500		35,500								
Emergency Generator - PD	2003	20	2023			70,000		70,000								

City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought		Life Expect	Year to Replace		Replace Value	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Emergency Generator - PW							200,000									
Emergency Generator - MCC							400,000									
Conference Rooms Technology																
Community Training Room Upgrades	2016															
AED replacement - City wide Facilities	2022		8	2030		16,000							16,000			
Fire Overhead Doors (6) plus openers	1998		20	2018		40,000										
HVAC - City Hall	2004		20	2024		256,000	630,000									
HVAC - Fire	2014		15	2029			25,000									
HVAC - MVB	2006		20	2026			50,000									
HVAC - Public Works	2020		25	2045		54,000										
HVAC - Trane IntelliPack Rooftop AC (3) MCC	2020		25	2045												
Sustainability - Weatherization & Facility LED Lights																
Sustainability - PW Radiant Heat							75,000									
Sustainability - PW Make Up Air							200,000									
Sustainability - BAS Upgrades - all facilities							275,000									
Sustainability - Bi-Polar Ionization - All facilities							100,000									
Fans - MMP							15,000									
Roof - City Hall	2021		15	2036												
Roof - MVB	2006		50	2056												
Roof - Public Works	1996		50	2046		100,000										
Roof - Firestone Roofing MCC	2020		30	2050												
Other -Electric Holst PW	2002		20	2022		20,000										
Other - Coats Tire Changer PW	2020		8	2028		13,500				13,500						
Other - Hunter Wheel Balancer PW	2016		12	2028		9,000				9,000						
Other - Vehicle Lift PW	2002		21	2023		7,500	7,500									
Other - Pressure Washer/Car Wash (Hotsy) PW	2019		10	2029		9,000						9,000				
Other - Shop Air Compressor PW	2014		15	2029		6,000						6,000				
Other - Bay Vehicle Exhaust System Fire	2007		35	2042		36,000										
Other - Bunkroom Furnace Fire	2012		15	2027		7,000				7,000						
Other - Fire Alarm Panel Fire	2013		15	2028		5,000					5,000					
Other - Fire Alarm Panel (City Hall)	2019		20	2039		15,000										
Other - Kitchen Appliances Fire	various		10	2029		10,000						10,000				
Other - Irrigation system Marketplace	2018															
Other - Water Coolers (3) MCC	2020															
Other - Courtyard Drinking Fountain MCC	2020															
Other - Long Knight Backed Bench (3) MCC	2020															
Other - Gas Water Heater MCC	2020															
Other - Irrigation Pumping Station MCC	2020															
Other - Thermostatic Mixing Valve MCC	2020															
Other - Folding Panel Partitions (2) MCC	2020															
Other - Glass Marker Boards (19) MCC	2020															
Other - Haiku Remote Ceiling Fans (6) MCC	2020															
Other - Partitions (Restrooms, LockerRooms, Change Room) MCC	2020															
Other - Height Adjustable Basketball Goals MCC	2020															
Other - Divider Curtain MCC	2020															
Other - Automatic Volleyball Goal MCC	2020															
Other - Omni Sports Resilient Athletic Surface MCC	2020															
Other - Fire Alarm System MCC	2020															
Other - Kone Elevator (2) MCC	2020															
Other - Koala Care Changing Stations (6) MCC	2020															
Other - Lockers (98) MCC	2020															
Other - Onnideck Wash Bars (4) MCC	2020															
Other - Roller Window Shades MCC	2020															
Other - Black Echelon Ornamental Fencing MCC	2020															



City of Merriam

Ten-Year Major Equipment Replacement Schedule - For 2024 - 2033

Equipment Description	Year Bought	Life Expect	Year to Replace	Replace. Value									
				2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Other - Desert Aire Select Aire Plus MCC	2020												
Other - Walk-in Refrigerator MCC	2020												
Other - Hoshizaki Ice Machine (2) MCC	2020												
Other - Scissor Lift w/ Harness MCC	2020												
Other - Whippool Refrigerator (3) MCC	2020												
Subtotal Facilities				1,977,500	105,500	0	7,000	27,500	25,000	16,000	0	14,300	50,000
Inflationary Factor(Adjusted by 2.0% Annually)				105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
Subtotal Parks/Recreation adjusted for Inflation				2,076,375	112,991	0	7,800	31,255	28,982	18,920	0	17,592	62,742
Grand Totals													
Inflationary Factor(Adjusted by 2.0% Annually)				2,402,550	1,277,750	408,010	505,160	1,028,245	1,062,000	1,210,730	575,000	426,800	888,500
Total adjusted for Inflation				105%	107%	109%	111%	114%	116%	118%	121%	123%	125%
				2,522,678	1,368,471	445,718	562,884	1,168,655	1,231,160	1,431,653	693,519	525,066	1,114,931
Equipment Reserve Fund - Summary													
Beginning Fund Balance				1,489,818	1,007,140	1,178,669	1,772,951	2,250,067	2,321,412	2,130,252	1,738,599	2,085,080	2,600,014
Less purchases:													
Equipment replacement from above				2,522,678	1,368,471	445,718	562,884	1,168,655	1,231,160	1,431,653	693,519	525,066	1,114,931
Streetslight knockdowns													
Subtotal				(1,032,860)	(361,331)	732,951	1,210,067	1,081,412	1,090,252	698,599	1,045,080	1,560,014	1,485,083
Plus transfers-in and revenues:													
Interest earnings				5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
2012 Purchase from Risk Mgmt due to theft (mowers)													
Grant proceeds													
General Fund transfers				2,000,000	1,500,000	1,000,000	1,000,000	1,200,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
General Fund transfers for new CC (contingent upon revenue)													
Grant proceeds													
Proceeds from sales of assets/other				35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Ending Fund Balance - Projected				1,007,140	1,178,669	1,772,951	2,250,067	2,321,412	2,130,252	1,738,599	2,085,080	2,600,014	2,525,083

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## *Bond and Interest Fund:*

### **Revenues:**

**Property Tax:** A proposed decrease to the Bond mill levy by 0.2500 mills. New total rate 26.7022 (26.623 General; .0792 Bond).

**Motor Vehicle Tax:** Based on estimates provided by Johnson County. The distribution formula is based upon Merriam's mill rate relative to the overall, average county mill.

**Transfers from CIP Fund:** This is the additional amount needed to finance the debt service payments on capital improvement projects.

**Bond and Interest Fund**

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget		% Change
REVENUES											
Beginning Balance	\$	393,918	\$	270,432	\$	903,913	\$	272,508	\$	2,076	0.8%
Property Taxes		194,206		208,999		208,687		174,054		(34,945)	-16.7%
City Sales/Use Taxes		2,488,148		2,071,116		2,400,000		2,400,000		328,884	15.9%
Other Taxes		17,763		21,559		21,558		19,155		(2,404)	-11.2%
Investment Income		1,578		2,000		6,000		2,000		-	0.0%
Subtotal Revenues		2,701,695		2,303,674		2,636,245		2,595,209		291,535	12.7%
Transfers In		1,050,000		950,000		-		-		(950,000)	-100.0%
Total Resources	\$	4,145,613	\$	3,524,106	\$	3,540,158	\$	2,867,717	\$	(656,389)	-18.6%
EXPENDITURES											
Debt Service	\$	3,241,700	\$	3,267,650	\$	3,267,650	\$	2,661,500	\$	(606,150)	-18.6%
Subtotal Expenditures		3,241,700		3,267,650		3,267,650		2,661,500		(606,150)	-18.6%
Total Uses	\$	3,241,700	\$	3,267,650	\$	3,267,650	\$	2,661,500	\$	(606,150)	-18.6%
Ending Balance	\$	903,913	\$	256,456	\$	272,508	\$	206,217	\$	(50,239)	-19.6%

**Fund Sources:** Property Tax, Motor Vehicle Tax, Special Assessments, Interest and Transfers from other funds.

**Guidelines:** Resources used to retire the bonded indebtedness of the City. Statutory Authority: K.S.A. 10-113.

## *Capital Improvement Funds:*

### **Revenues:**

**Transfer from General Fund:** The target transfer is calculated as 50% of City Sales Tax plus 20% of the City's Use Tax. Additionally, 100% of the proceeds of the county "courthouse" sales tax are transferred. For 2024 a reduction of 30% from the target transfer was applied to maintain compliance with City's General Fund Balance Policy.

**Transfer from I-35 Tax Increment Fund:** Tax Increment Financing revenue from the I-35 TIF District less contractual payments to developers is available for eligible TIF projects.

**¼ Cent Sales Tax for Streets/Stormwater:** Special City sales tax effective from 1/1/21 through 12/31/30 to be used for capital improvements to City streets.

**Intergovernmental Grant:** Revenues are from various governmental agencies who partner with the City on the capital projects. Budget 2024 includes a Johnson County CARS grant for Merriam Drive from Johnson Drive to 55<sup>th</sup> Street.

### **Expenditures:**

**Transfer to Bond and Interest Fund:** This is the additional amount needed to finance the debt payments on capital improvement projects, including the new recreational facility.

**Reserve for Future Years:** This balance will fund future projects scheduled in the 5-year CIP plan.

**Project Administration:** Budget increased by \$26,175 or (8.9%) over prior year budget.

- **Salaries and Benefits:** Increased by \$25,875 or (11.7%) due to annual merit raises and benefit increases as outlined in the cover letter.
- 

**Capital Improvements:** This is the amount of scheduled expenditures (excluding the transfer to General Fund) per the 5-year CIP plan. Expenditure Summary by Project follows the fund budget page.

## Capital Improvements Fund

	Audited 2022	Budget 2023	Estimated 2023	Proposed 2024	Increase Over 2023 Budget	% Change
<b>REVENUES</b>						
Beginning Balance	\$ 21,623,160	\$ 24,520,808	\$ 24,200,831	\$ 25,551,146	\$ 1,030,338	4.2%
Sales Tax	2,488,147	2,071,116	2,400,000	2,400,000	328,884	15.9%
Miscellaneous	509,860	1,652,325	1,118,234	2,770,262	1,117,937	67.7%
Investment Income	18,517	125,000	300,000	125,000	-	0.0%
Subtotal Revenues	3,016,524	3,848,441	3,818,234	5,295,262	1,446,821	37.6%
Transfers In	5,639,885	2,730,758	4,608,800	3,929,135	1,198,377	43.9%
<b>Total Resources</b>	<b>\$ 30,279,569</b>	<b>\$ 31,100,007</b>	<b>\$ 32,627,865</b>	<b>\$ 34,775,543</b>	<b>\$ 3,675,536</b>	<b>11.8%</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 214,314	\$ 221,989	\$ 208,670	\$ 247,864	\$ 25,875	11.7%
Contractual Services	46,922	68,600	64,484	68,900	300	0.4%
Commodities	3,813	4,800	4,512	4,800	-	0.0%
Capital Improvements	4,763,689	9,097,260	6,799,053	8,555,385	(541,875)	-6.0%
Subtotal Expenditures	5,028,738	9,392,649	7,076,719	8,876,949	(515,700)	-5.5%
Transfers Out	1,050,000	950,000	-	2,500,000	1,550,000	0.0%
<b>Total Uses</b>	<b>\$ 6,078,738</b>	<b>\$ 10,342,649</b>	<b>\$ 7,076,719</b>	<b>\$ 11,376,949</b>	<b>\$ 1,034,300</b>	<b>10.0%</b>
<b>Ending Balance</b>	<b>\$ 24,200,831</b>	<b>\$ 20,757,358</b>	<b>\$ 25,551,146</b>	<b>\$ 23,398,594</b>	<b>\$ 2,641,236</b>	<b>12.7%</b>

**Fund Sources:** Up to One-half of the City's 1% Sales Tax, 1/4% City Sales Tax for Streets & Drainage, County Jail Tax, transfers from the Tax Increment Funds, and proceeds of various debt issues.

**Guidelines:** Used for the City's Capital Improvement Program and service for related debt issues.

## Capital Improvements Fund Budget by Line Item: CIP Administration

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>Personal Services</b>				
Salaries	\$ 137,452	\$ 138,047	\$ 129,764	\$ 153,492
Benefits	76,862	83,942	78,905	94,372
<b>Total</b>	<b>214,314</b>	<b>221,989</b>	<b>208,669</b>	<b>247,864</b>
<b>Contractual Services</b>				
Outsourced & Special Engineering	42,478	60,000	56,400	60,000
Motor Vehicle Repair	-	500	470	500
Education and Training	145	900	846	900
Dues and Subscriptions	4,004	6,500	6,110	6,500
Communications	295	400	376	-
Travel Expenses	-	200	188	200
Other Contractual	-	100	94	800
<b>Total</b>	<b>46,922</b>	<b>68,600</b>	<b>64,484</b>	<b>68,900</b>
<b>Commodities</b>				
Office Supplies & Other	369	500	470	500
Meals, Receptions, Catering	271	1,000	940	1,000
Uniforms, Books, Other Supplies	200	300	282	300
Gasoline, Tires & Vehicle Supplies	2,973	3,000	2,820	3,000
<b>Total</b>	<b>3,813</b>	<b>4,800</b>	<b>4,512</b>	<b>4,800</b>
<b>Department Total</b>	<b>\$ 265,049</b>	<b>\$ 295,389</b>	<b>\$ 277,665</b>	<b>\$ 321,564</b>

**Capital Improvement Program - Five Year Plan  
Expense Summary by Project**

Project Name	Project Number	Through 2022	Estimate	2023					2024					2025					2026					2027					2028																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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## *I-35 District TIF*

### **Revenues:**

**TIF Receipts:** The I-35 Redevelopment District was established on August 22, 1994. Property taxes produced from that portion of the current assessed valuation of real property within the District in excess of the base year assessed valuation (the tax increment) are captured by the TIF. In addition, 50% collected by specific businesses are included in the TIF.

### **Expenditures:**

**Economic Development:** The City has entered into contractual agreements with several private entities for redevelopment projects since the District was established. Eligible project costs will be reimbursed as specified in the applicable redevelopment agreements

**Capital Outlay:** Capital projects within the district are eligible to be paid by TIF revenues.

**I-35 District TIF**

	Audited 2022		Budget 2023		Estimated 2023		Proposed 2024		Increase Over 2023 Budget		% Change
REVENUES											
Beginning Balance	\$	3,604,652	\$	-	\$	4,535,538	\$	3,209,159	\$	3,209,159	0.0%
TIF - Property Tax		4,513,368		-		4,468,155		4,624,725		4,624,725	0.0%
TIF - Sales Tax		272,913		-		300,000		300,000		300,000	0.0%
Investment Income		1,006		-		10,000		10,000		10,000	0.0%
Subtotal Revenues		4,787,287		-		4,778,155		4,934,725		4,934,725	0.0%
Transfers In		-		-		-		2,500,000		2,500,000	0.0%
Total Resources	\$	8,391,939	\$	-	\$	9,313,693	\$	10,643,884	\$	10,643,884	0.0%
EXPENDITURES											
Economic Development	\$	1,720,614	\$	-	\$	1,704,534	\$	7,826,777	\$	7,826,777	0.0%
Capital Outlay		2,135,787		4,400,000		4,400,000				(4,400,000)	0.0%
Subtotal Expenditures		3,856,401		4,400,000		6,104,534		7,826,777		3,426,777	0.0%
Interfund Transfers		-		-		-		-		-	0.0%
Total Uses	\$	3,856,401	\$	4,400,000	\$	6,104,534	\$	7,826,777	\$	3,426,777	0.0%
Ending Balance	\$	4,535,538	\$	(4,400,000)	\$	3,209,159	\$	2,817,107	\$	7,217,107	0.0%

**Fund Sources:** Tax Increment Financing receipts, Interest and Transfers from other funds.

**Guidelines:** Resources used to promote economic development and capital improvement projects within the I-35 TIF District.

**Note:** Prior to 2024, the I-35 District TIF Fund was included in the CIP budget. Beginning in 2024, it has been broken out to increase transparency.

## Compensation Plan

**EFFECTIVE JANUARY 1, 2024**

Department	Position	Range Bottom	Range Top
<b>City Council</b>	Mayor	13,188	13,188
	Councilmember	5,979	5,979
<b>Administration</b>	City Administrator	150,212	210,297
	Assistant City Administrator	125,173	175,251
	Director Finance	116,982	163,766
	Human Resources Manager	102,161	143,034
	Assistant to City Administrator	68,065	95,299
	City Clerk	68,065	95,299
	Accountant	59,452	83,224
	Communications & Public Engagement Manager	77,946	109,128
	Office Coordinator - HR	42,372	59,325
	Accounting Clerk	42,372	59,325
<b>Information Services</b>	IT Administrator	89,241	124,940
<b>Municipal Court</b>	Court Administrator	68,065	95,299
	Court Clerk	42,372	59,325
<b>Police Department</b>	Chief of Police	125,173	175,251
	Police Major	109,318	153,041
	Police Captain	89,241	124,940
	Police Sergeant	72,836	101,971
	Master Police Officer	59,452	83,224
	Police Officer	51,914	72,688
	Crime Analyst	55,546	77,755
	Community Service Officer	45,348	63,484
	Police Records Clerk	42,372	59,325
	Police Intern	15.64	19.55
<b>Public Works</b>	Public Works Director	125,173	175,251
	Public Works Superintendent	83,392	116,749
	Facilities Superintendent	77,946	109,128
	Foreman	59,452	83,224
	Lead Mechanic	59,452	83,224
	Mechanic	48,515	67,918
	Senior Maintenance Worker	45,348	63,484
	Maintenance Worker	42,372	59,325
	Senior Facilities Maintenance Worker	45,348	63,484
	Facility Maintenance Worker	42,372	59,325
	Office Coordinator - PW	42,372	59,325
	Landscape Technician	14.72	18.21
	Seasonal Laborer	14.72	18.21

## Compensation Plan

**EFFECTIVE JANUARY 1, 2024**

Department	Position	Range Bottom	Range Top
<b>Culture and Recreation and Special Events</b>	Director of Parks & Recreation	116,982	163,766
	Assistant Director Parks & Recreation	89,241	124,940
	Guest Services Manager	59,147	83,224
	Recreation Manager - Programs	68,065	95,299
	Recreation Manager - Aquatics	68,065	95,299
	Recreation Coordinator - Aquatics	48,515	67,918
	Recreation Coordinator - Fitness	48,515	67,918
	Recreation Coordinator - Programs	48,515	67,918
	Recreation Assistant - Programs	42,372	59,325
	Guest Services Coordinator	38,508	53,920
	Custodian	38,508	53,920
	Facility Attendant	14.72	18.21
	Child Watch Attendant	13.20	16.25
	Fitness Attendant	13.20	16.25
	Head Lifeguard	14.72	18.21
	Lifeguard	13.20	16.25
	Slide & Concessions Attendant	11.67	14.50
	Recreation Intern	15.00	15.00
<b>Visitor's Bureau</b>	Tourism & Economic Development Manager	77,946	109,128
	Graphic Designer	51,914	72,688
<b>Marketplace</b>	Farmer's Market Attendant	13.00	16.00
<b>CIP Administration</b>	Project Coordinator	55,546	77,755
<b>Community Development</b>	Director Community Development	116,982	163,766
	Building Inspector	55,546	77,755
	Neighborhood Services Manager	72,836	101,971
	Code Compliance Officer	45,348	63,484
	Planner	55,546	77,755
	Office Coordinator - CD	42,372	59,325

## Authorized Paid Positions

Department	Position	Budget 2022	Budget 2023	Budget 2024
City Council	Mayor	1.00	1.00	1.00
	Councilmember	8.00	8.00	8.00
	<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>
Administration	City Administrator	1.00	1.00	1.00
	Assistant City Administrator	1.00	1.00	1.00
	Director Finance	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00
	Assistant to the City Administrator**	0.00	1.00	1.00
	City Clerk	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Communications & Public Engagement Manager	1.00	1.00	1.00
	Office Coordinator - HR	1.00	1.00	1.00
	Accounting Clerk	1.00	1.00	1.00
	Management Intern	1.00	1.00	1.00
	<b>Total</b>	<b>10.00</b>	<b>11.00</b>	<b>11.00</b>
Information Services	IT Administrator	1.00	1.00	1.00
	<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Municipal Court	Court Administrator	1.00	1.00	1.00
	Court Clerk	1.75	1.75	1.75
	<b>Total</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
Police Department	Chief of Police	1.00	1.00	1.00
	Police Major	0.00	1.00	1.00
	Police Captain	3.00	2.00	2.00
	Police Sergeant	8.00	8.00	8.00
	Police Corporal	0.00	0.00	0.00
	Master Police Officer	9.00	9.00	9.00
	Police Officer	11.00	11.00	11.00
	Crime Analyst	1.00	1.00	1.00
	Community Service Officer	2.00	2.00	2.00
	Police Records Clerk	2.00	2.00	2.00
	Intern***	0.00	0.00	0.48
	<b>Total</b>	<b>37.00</b>	<b>37.00</b>	<b>37.48</b>
Fire Department	(Services through City of Overland Park after 2014)			
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Public Works	Public Works Director	1.00	1.00	1.00
	Public Works Superintendent	1.00	1.00	1.00
	Facilities Superintendent	1.00	1.00	1.00
	Foreman	2.00	2.00	2.00
	Lead Mechanic	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00
	Senior Maintenance Worker	1.00	1.00	1.00
	Maintenance Worker	8.00	8.00	8.00
	Senior Facilities Maintenance Worker	2.00	2.00	2.00
	Office Coordinator - PW	1.00	1.00	1.00
	Landscape Technician	0.25	0.25	0.25
	Seasonal Labor	3.96	3.96	3.96
	<b>Total</b>	<b>23.21</b>	<b>23.21</b>	<b>23.21</b>

## Authorized Paid Positions

Department	Position	Budget 2022	Budget 2023	Budget 2024
<b>Culture and Recreation and Special Events</b>	Director of Parks & Recreation	1.00	1.00	1.00
	Assistant Parks & Recreation Director	1.00	1.00	1.00
	Recreation Manager - Programs	1.00	1.00	1.00
	Guest Services Manager	1.00	1.00	1.00
	Recreation Manager - Aquatics	1.00	1.00	1.00
	Recreation Coordinator - Aquatics	1.00	1.00	1.00
	Recreation Coordinator - Fitness	1.00	1.00	1.00
	Recreation Coordinator - Programs	1.00	1.00	1.00
	Recreation Assistant - Programs****	0.00	0.00	1.00
	Guest Services Coordinator	1.00	1.00	1.00
	Custodian	1.00	1.00	1.00
	Facility Attendant	2.00	2.00	2.00
	Child Watch Attendant	2.00	2.00	2.00
	Fitness Attendant	1.50	1.50	1.50
	Program Assistant****	0.50	0.50	0.00
	Head Lifeguard	1.50	1.50	1.50
	Lifeguard	10.00	10.00	10.00
	Slide & Concessions Attendant	2.50	2.50	2.50
	Intern*****	0.00	0.00	0.22
<b>Total</b>		<b>30.00</b>	<b>30.00</b>	<b>30.72</b>
<b>Visitor's Bureau</b>	Visitor's Bureau Director	1.00	1.00	1.00
	Graphic Designer/Communication Specialist	1.00	1.00	1.00
	<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Marketplace</b>	Marketplace Coordinator	0.16	0.16	0.16
	Marketplace Asst. Coordinator	0.16	0.16	0.16
	<b>Total</b>	<b>0.32</b>	<b>0.32</b>	<b>0.32</b>
<b>CIP Administration</b>	Project Coordinator	1.00	1.00	1.00
	Administrative Assistant*	0.40	0.00	0.00
	<b>Total</b>	<b>1.40</b>	<b>1.00</b>	<b>1.00</b>
<b>Community Development</b>	Community Development Director	1.00	1.00	1.00
	Building Inspector/Official	1.00	1.00	1.00
	Neighborhood Services Manager	1.00	1.00	1.00
	Code Compliance Officer	2.00	2.00	2.00
	Planner I	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	1.00
	<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>City Total</b>		<b>123.68</b>	<b>124.28</b>	<b>125.48</b>
<b>Classification By Category</b>				
	<b>Full Time</b>	87.00	88.00	89.70
	<b>Part Time</b>	32.15	31.75	31.25
	<b>Seasonal</b>	4.53	4.53	4.53
<b>Total</b>		<b>123.68</b>	<b>124.28</b>	<b>125.48</b>

Note: All numbers given in full time equivalents (FTE). For instance, a part time employee working 10 hours per week (out of a possible 40 hours) would be counted as .25 FTE. Estimated reflects positions filled for some or all of the year.

\* In 2022, the part time CIP Administration position was eliminated.

\*\* In 2023, an Assistant to the City Administrator position was added.

\*\*\*In 2024, a part time Intern position replaced the previously unpaid position

\*\*\*\*In 2024, the part time program assistant position was changed to a full time Recreation Assistant - Programs.

\*\*\*\*\*In 2024, a part time Intern position replaced the previously unpaid position