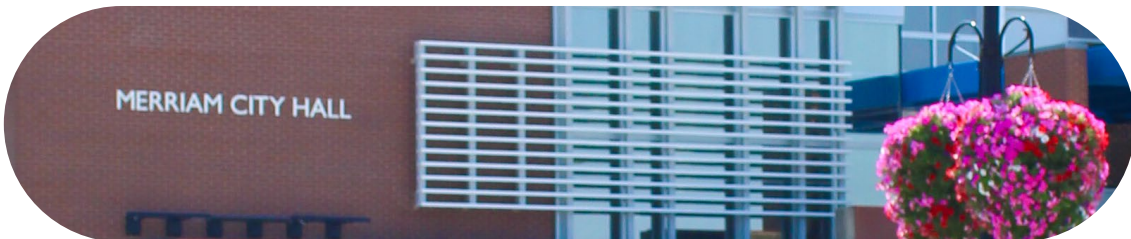
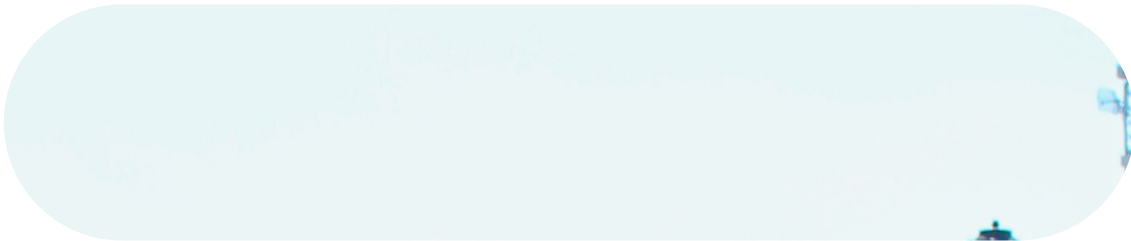


2025

CITY OF MERRIAM, KANSAS

# ANNUAL BUDGET



Merriam City Hall

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Merriam  
Kansas**

For the Fiscal Year Beginning

**January 01, 2024**

*Christopher P. Morrell*

Executive Director

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) presented an award of Distinguished Budget Presentation Award to the City of Merriam, Kansas for its annual budget for the fiscal year beginning January 1, 2024.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to G.F.O.A. to determine its eligibility for another award.

## FORM OF GOVERNMENT

Merriam was incorporated on October 23, 1950. The city operates under a Mayor-Council form of government with the appointment of a City Administrator. The Mayor is elected on an at-large, nonpartisan basis and serves a four-year term. The eight City Council members are elected (nonpartisan) by ward and serve four-year terms of office. An election for Council members is held every odd-numbered year, with one representative from each of the four wards being chosen at each election.

The City Administrator is appointed by the Mayor and City Council as the chief administrative officer of the city and is charged with the efficient and effective administration of the city.



### Mission

To serve the public with transparent government focused on progress.

### Values

- ▶ Teamwork
- ▶ Service
- ▶ Leadership
- ▶ Accountability
- ▶ Excellence
- ▶ Dedication



2025

CITY OF MERRIAM, KANSAS

# MERRIAM OVERVIEW

ANNUAL BUDGET



Merriam city employees say "cheese" for City Hall Selfie Day.

# GOVERNING BODY

**BOB PAPE**  
**MAYOR**  
913-707-9316



**JACOB LAHA**  
**WARD 1**  
913-608-7636



**JASON SILVERS**  
**WARD 1**  
913-370-9910



**WHITNEY YADRICH**  
**WARD 2**  
913-303-1017



**AMY RIDER**  
**WARD 2**  
913-735-0828



**CHRIS EVANS HANDS**  
**WARD 3**  
913-384-5340



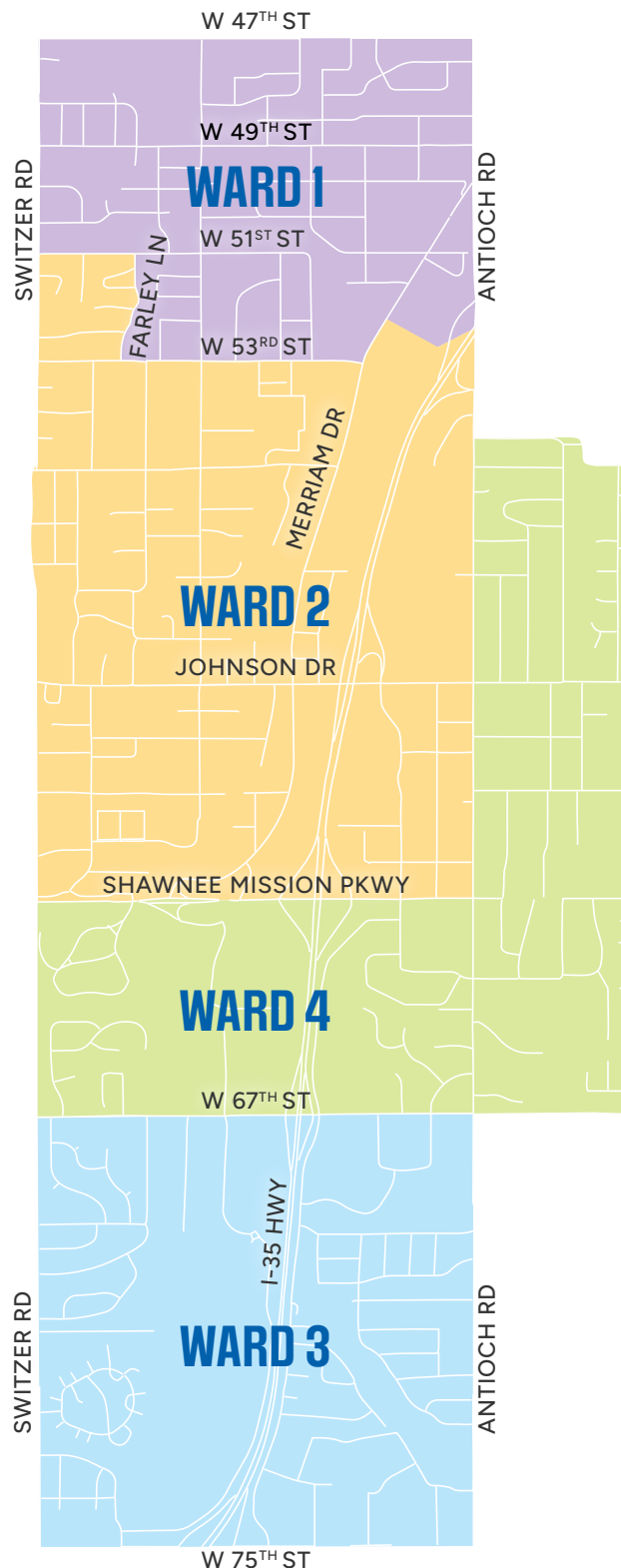
**BRUCE KALDAHL**  
**WARD 3**  
913-708-3043



**REUBEN COZMYER**  
**WARD 4**  
913-297-9339  
Elected October 28, 2024 to  
fill David Neal's seat.



**STACI CHIVETTA**  
**WARD 4**  
913-303-0594



# STAFF LEADERSHIP

## Chris Engel

City Administrator

## Caitlin Gard

Assistant City Administrator

## Donna Oliver

Finance Director / City Treasurer

## Darren McLaughlin

Police Chief

## Celia Kumke

Public Works Director

## Bryan Dyer

Community Development Director

## Anna Slocum

Parks & Recreation Director

## Juli Pinnick

City Clerk

## Alan Long

Overland Park Fire Chief

## Ryan Denk

MVP Law, City Attorney

## ACKNOWLEDGMENTS

This document was prepared by a team of City staff members who worked enthusiastically, with pride and dedication, to provide a meaningful, useful document for the benefit of the residents, the business community and the City of Merriam organization.

We recognize the Department Heads and their staff for assisting with the preparation of this document and their contributions to the budget process. The members of the Finance Department and Administration Department are recognized for their significant contributions in the preparation of this document.

## BUDGET QUICK FACTS

**Total Adopted Budget:** \$87,522,819

**Total General Fund Budget:** \$33,335,285

### Major Source of Revenue:

1% Regular City Sales Tax - \$10,091,400

**Real and Personal Property Tax** provides 26.5% of the operating revenues in the General Fund (excluding transfers in)

**City and County Sales and Use Tax** provides 60% of the operating revenues in the General Fund (excluding transfers in)

**Total Budget Reserves in the General Fund:** \$6,099,910

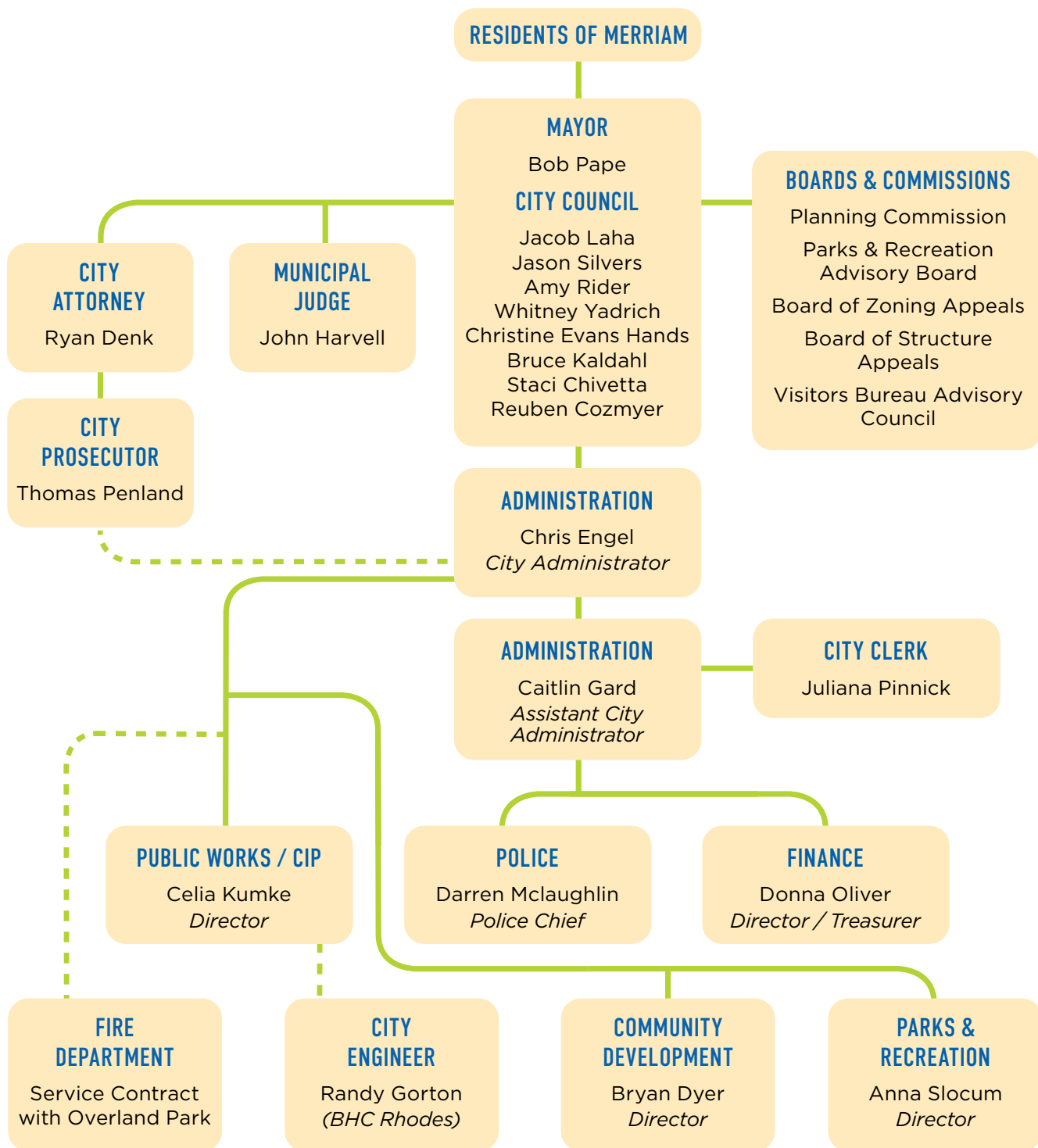
**Assessed Valuation for the City of Merriam in 2024:** \$282,947,909

**Mill Levy Rate:** 26.665

**The largest General Fund department budget is Police:** \$5,205,122

**The smallest General Fund department budget is City Council:** \$112,144

# CITY ORGANIZATIONAL CHART





# BUDGET MESSAGE

DATE: NOV. 1, 2024

**To:** The Honorable Mayor and City Council of the City of Merriam, Kansas

**From:** Chris Engel, City Administrator

The City of Merriam is pleased to present the 2025 Budget.

The budget cycle commenced on February 26, 2024, when City Council adopted the goals and objectives representing current priorities (included on page 25). The primary City goals for the 2025 Budget are:

- ▶ Enhance Community Identity and Connections
- ▶ Provide Exceptional Service Delivery
- ▶ Improve Physical Conditions and Property Values
- ▶ Maintain Economic Vitality

Using these as a guide, City staff developed departmental and capital budgets that align with these goals and objectives and sustain current programs, service levels, and staffing. This work was presented to the City Council in several work sessions for consideration, and the public had the opportunity to provide input during a public hearing in August, as well.

## 2025 Budget Considerations and Approach

Sales taxes are an important driver for Merriam's budget, providing 49% of citywide revenue. With 10 major automobile dealerships, the City is a hub for car sales. City and County Sales tax collections in 2023 of \$19.2 million were 3.8% more than 2022 actual due to continued strong automobile sales and escalating automobile prices. The 2024 estimate of \$18.9 million is 1.9% less than 2023 actual due to the uncertainty of supply chain issues and the impact of inflation and rising interest rates on consumer spending. As part of ongoing financial management, sales tax will be monitored closely.

Overall property values increased 8.2% in 2024 due to new construction and property revaluations. Also in 2024, as a result of a clerical error, the mill levy was reduced to 22.929, or 4.486 mills lower than the anticipated rate of 27.415. As a result, 2024 property tax collections were budgeted at \$5,087,809, a decrease of \$987,066. The City deferred the purchase of equipment and other expenditures to offset the decrease. To raise the mill levy to appropriate levels, the 2025 budget includes a 3.765 mill increase from 2024 to 26.694, but is a 1.000 mill reduction from the 2023 rate. This would bring the 2025 property tax collections budget to \$6,233,594.

Kansas law mandates that if a property tax levy will result in collections above the previous year's collections that a public hearing be held. On August 26, 2024, the City held a public hearing and the City Council voted to exceed the "Revenue Neutral Rate".

The budget provides for salaries and benefits for the City’s 126 full-time equivalent employees (FTE’s). The City budgeted for a 5% overall increase in salaries and a 12% overall increase in benefits.

The 2025–2029 Capital Improvement Program (CIP) estimates \$8.4 million in spending for 2025 projects, including \$3.3 million for the 49th Street - Antioch to Switzer street project and \$200,000 for the Streetlight LED Conversion program.

**The 2025 Budget encompasses the stated priorities:**

- ▶ Combined reserves for the General Fund and Risk Management Fund are projected to remain at the policy level of 30% to 35% for the current five-year forecast.
- ▶ Public safety and other services continue at existing high levels with 126 full time equivalent employees.
- ▶ The five-year CIP is fully-funded based upon priorities established by residents, City Council and staff.

**Revenue Highlights**

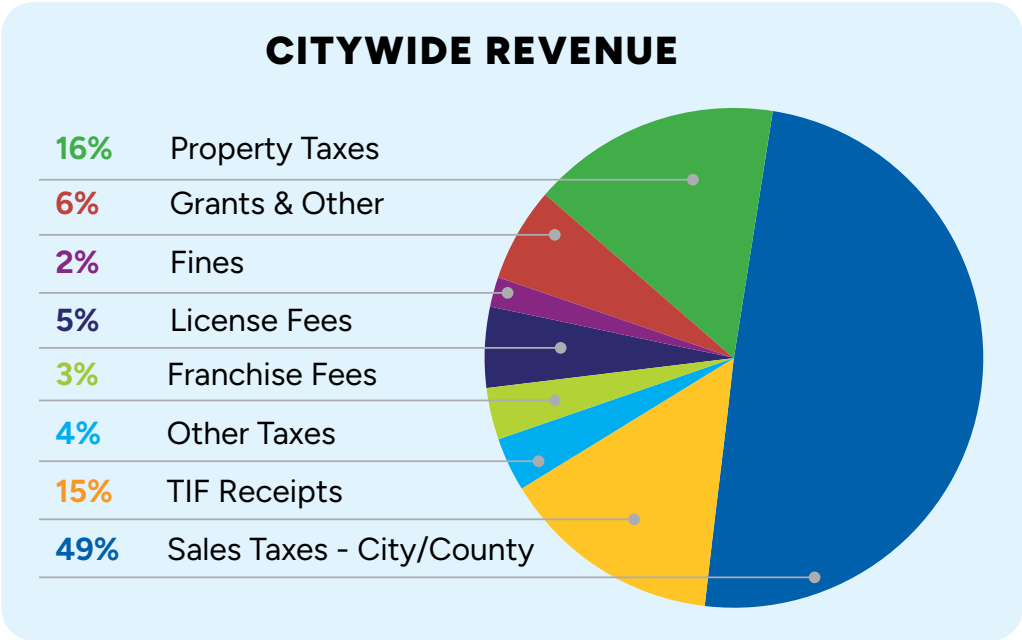
**Overall:** Operating revenues for 2025 total \$38,586,853 an increase of \$1,703,577 or 4.6% from Budgeted 2024 due to strong sales tax growth and additional grants for street projects.

**Property Taxes:** Property tax receipts are budgeted at \$6,233,594 for the General Fund, an increase of 22.5%. This increase is the result of the correction of a clerical error which reduced the mill levy significantly in 2024.

**Sales and Use Taxes:** Budget 2025 includes \$19,051,220 in sales and use tax revenue, the largest category of citywide revenues at 49.4%. Receipts include \$10,091,400 from the 1% City sales tax, \$2,522,850 from the 0.25% City sales tax for streets/stormwater improvements, \$2,522,850 from the 0.25% City sales tax for recreational facilities, \$1,224,120 from City use tax, and \$2,690,000 from County sales taxes. Budget 2025 is level with Estimated 2024 due to continued strong sales in 2024. However, the City continues to monitor the automobile industry and forecast conservatively.

**TIF Receipts:** In 1994, the City established the I-35 Redevelopment District pursuant to K.S.A. 12-117. Real property taxes produced from that portion of the current assessed valuation of real property within the District in excess of the base year (the tax increment) is captured by the District. TIF Receipts are budgeted at \$5,543,832.

**Grants and Other Revenues:** 2025 Budget of \$2,358,244 includes an intergovernmental grant from Johnson County and ARPA funds on capital projects. Revenues vary from year-to-year based upon availability of grant funds.



**Franchise Fees:** Budget 2025 includes \$1,290,500, or 3% of city-wide revenue, from franchise fees on electricity, natural gas, cable television, trash, and some telephone services. Water, internet service, and cellular phones are not subject to franchise fees.

**Licenses/Permits/Fees:** Budget 2025 includes \$2,015,125, or 5% of citywide revenue from occupational licenses, building permits, and community center user fees.

**Court Fines:** Budget 2025 includes \$750,000 or 2% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

**Transfers:** Budget 2025 includes \$6,083,618 for transfers both to and from funds. Most activity occurs between the General, Capital Improvement, Bond, and Equipment Reserve Funds. While interfund transfers are not operating revenues, they provide resources where needed. Transfers from the General Fund consider the City Council's fund balance policy and do not reduce the fund balances below the 30% to 35% target level.

## Expenditure Highlights

**Overall:** Operating expenditures for 2025 total \$39,490,932, including \$9,735,248 for capital outlay and improvements. Budget 2025 is \$5,879,651 or 12.9% less than Budgeted 2024. While overall expenditures exceed revenues for 2025, this is due to planned spending of fund balances and is not due to a structural imbalance of the budget.

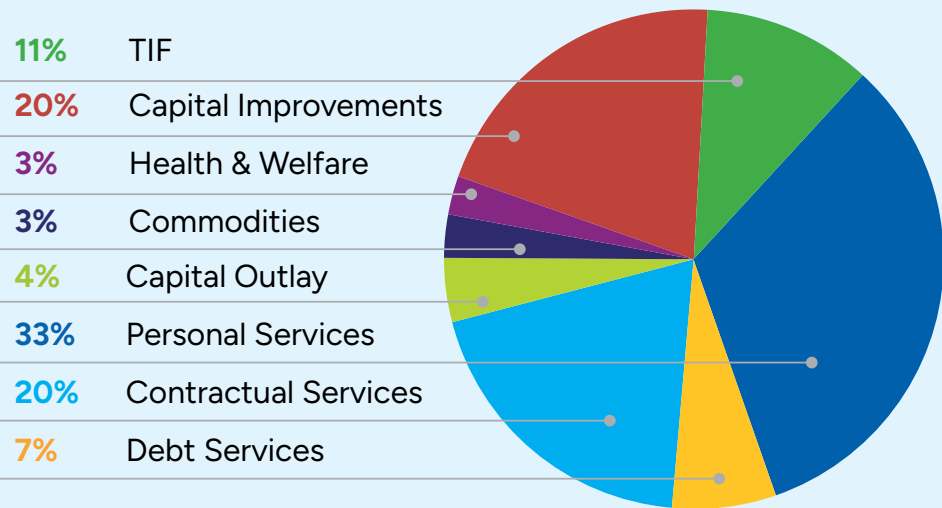
**Personal Services:** Citywide employee salary and benefits comprise 33% of operating expenditures. Budget 2025 includes \$8,533,596 for salaries and \$4,453,235 for benefits, a combined increase of \$1,028,596 or 8.6% more than Budgeted 2024. Pension costs remain significant at 19.5% of salaries.

**Contractual Services:** Expenditures for 2025 are budgeted at \$7,710,084, which is \$494,677 or 6.8% over Budgeted 2024 largely due to increases in maintenance contracts and inflation.

**Commodities:** Expenditures for 2025 are budgeted at \$1,100,556, which is \$7,189 or 1% less than Budgeted 2024.

**Capital Equipment:** Expenditures for 2025 are budgeted at \$1,636,685 or 4% of operating expenditures. Purchases will include 2 Public Works Dump Trucks and equipment; 3 Police vehicles and recording equipment; a city door lock system and computer equipment and upgrades.

### CITYWIDE EXPENDITURES





**Capital Improvements:** Expenditures for 2025 are budgeted at \$8,098,563, \$3,171,333 less than Budgeted 2024. The 2025 program includes \$3.3 million for the 49th Street - Antioch to Switzer street project and \$200,000 for the Streetlight LED Conversion program. These projects support city-wide goals to sustain capital improvement efforts.

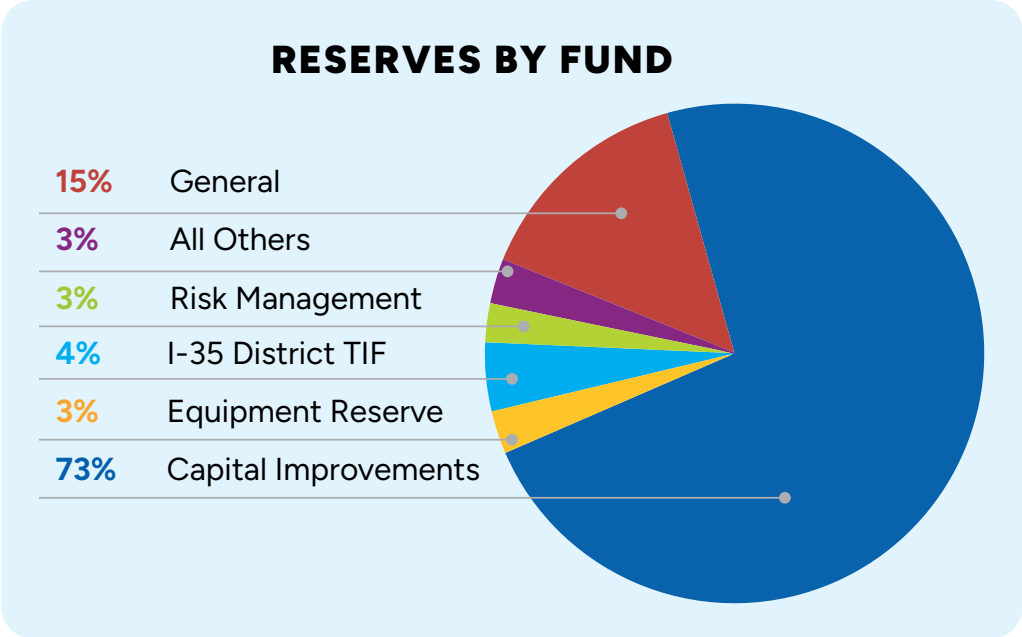
**Debt Service:** Principal and interest payments are budgeted at \$2,657,000 or 6.7% of operating expenditures. As of October 1, 2024, outstanding general obligation debt is \$7,240,000, down \$2,190,000 from the prior year. Debt service for the 2018 General Obligation Bond issue is supported by a ten-year special 0.25% sales tax for recreational facilities.

**TIF Expenditures:** TIF expenditures are budgeted at \$4,307,043 or 11% of operating expenditures. The City has three outstanding tax increment financing agreements with developers.

**Health & Welfare:** Budget 2025 includes \$994,170 for health and welfare programs and special community events. The City continues its commitment to the Property Tax Rebate, Franchise Fee Rebate, Home Improvement Grants, Johnson County Human Resources Emergency Assistance Program, HOME Program, and Drug and Alcoholism Council.

Reserves and Contingency

Maintaining adequate reserve funds (fund balance) is vital to the City’s ability to mitigate risks and ensure stable tax rates. Reserves provide funding for unexpected operating or capital expenditures and cover unanticipated revenue shortfalls or sales tax fluctuations. Rating agencies monitor fund balance levels to evaluate a government’s continued credit worthiness. Ending 2025 reserves for the General Fund plus Risk Management Fund are projected at 28.61% of General Fund revenues.



Future Budget Considerations

The Kansas Supreme Court recently ruled on the “dark store” theory that allows for valuation of a fully-operational retail store at the same value as a vacant retail store. Previously, the Kansas Board of Tax Appeals (BOTA) had sided with Walmart on the issue. The Kansas Supreme Court ruling sent the case back to BOTA to fully reconsider evidence presented by Johnson County.

If sales taxes or property taxes should falter, “General Projects” in the City’s 5-year Capital Improvement Plan would be subject to cancellation or postponement in order to protect General Fund reserves and maintain the City’s core services.

## Conclusion

### The 2025 Budget encompasses the stated priorities:

- ▶ Combined reserves for the General Fund and Risk Management Fund are projected to remain under the policy level of 30% to 35% for the current five-year forecast.
- ▶ Public safety and other services continue at existing high levels with 126 full time equivalent employees.
- ▶ The five-year CIP is fully-funded based upon priorities established by residents, City Council and staff.

Strong fund balance reserves, better than expected revenues in 2024, and cost saving measures have allowed the City to take a steady, measured approach in the budget. Going forward, it will be important to monitor the changing economic landscape and make necessary corrections to the City's strategy.

New retail openings and conservative budgeting will preserve the City's reserves and provide a cushion against economic "surprises".

We wish to thank Mayor Bob Pape and City Councilmembers for providing a positive vision and direction for preparation of the 2025 Budget. Also, we wish to acknowledge the department directors and Graphic Designer Brenna Dwyer for their contributions and commitment to this process.

Respectfully Submitted,



Christopher Engel

# PROPERTY TAX



## How much is property tax in Merriam?

Taxing Jurisdiction	2024 Rate	Cost*	% of total
State of Kansas	1.5	\$51	1.30%
Merriam Drainage Board (where applicable)	1.356	\$46	1.20%
Community College	8.124	\$279	7.20%
Johnson County	24.125	\$827	21.30%
City of Merriam	26.694	\$915	23.60%
Shawnee Mission Schools	51.335	\$1,760	45.40%
<b>Total Mill</b>	<b>113.134</b>	<b>\$3,878</b>	<b>100%</b>

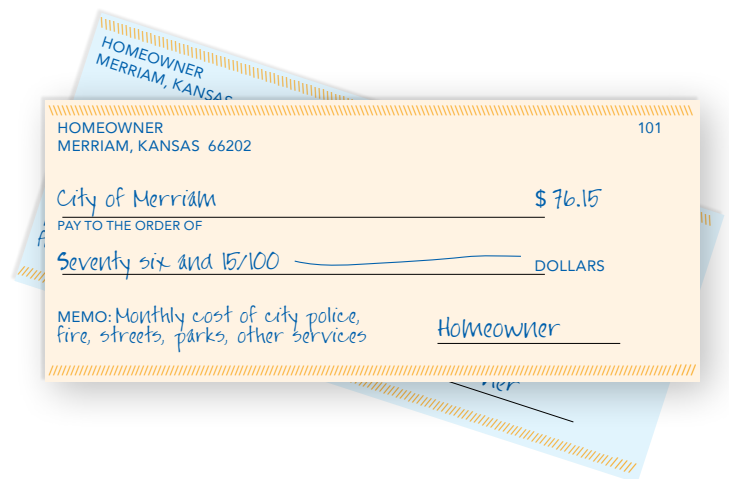
\*Cost is based off of a home market rate of \$298,135.



21%  
MERRIAM

79%  
SCHOOLS, COUNTY, OTHER

### MERRIAM'S SHARE OF TOTAL PROPERTY TAX



# HOW TO CALCULATE YOUR MERRIAM PROPERTY TAX



AVERAGE MERRIAM  
HOME VALUE

**298K**

## Assessed Valuation: \$34,270

To determine assessed valuation, multiply market value by 11.5%.  $298,000 \times 11.5\% = \$34,270$

## Annual Tax Liability for City Services: \$913.81

To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000.  $34,270 \times 26.665 = 913,810$ ;  $913,810 / 1,000 = 913.81$ .

## Monthly Expenses for City Services: \$76.15

To determine the tax expenses for city services, divide the tax liability by 12 months.  $913.81 / 12 = \$76.15$

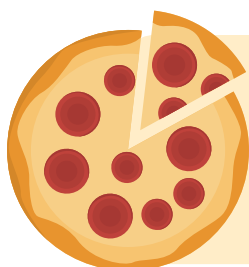
## VALUE OF YOUR CITY OF MERRIAM TAX DOLLARS

The following list is a representative of the City Services provided for \$76.15 per month.

- ▶ Police Protection
- ▶ Animal Control
- ▶ Municipal Court
- ▶ Code Enforcement
- ▶ Snow Removal
- ▶ Parks, Playgrounds
- ▶ Community Center and Indoor/Outdoor Pools
- ▶ Capital Improvements
- ▶ Fire Protection



For comparative purposes, the following are common monthly expenses for a Merriam family:



A family of four could eat one large pizza four times a month at \$16.00 each for about \$64.00.



A homeowner could receive weekly lawn mowing service at \$40.00 per visit or \$160.00 per month.



# ABOUT MERRIAM

Merriam is located along I-35 in northeast Johnson County, Kansas. Just eight miles south of downtown Kansas City, Merriam is a welcoming, peaceful, tight-knit community that is small in size, but big at heart.

Our residents enjoy a wide variety of amenities and services including beautiful tree-lined streets, walking trails, plentiful parks, public art and abundant events. With affordable housing in safe neighborhoods, an award-winning school district, and our convenient location, Merriam is the ideal community to call home.

**Wherever you're from, whatever you do, Merriam is just right...for all the best reasons.**

*Just right* for your family.

*Just right* for making friends.

*Just right* for starting your life together.

*Just right* for building a business.

*Just right* for your first home.

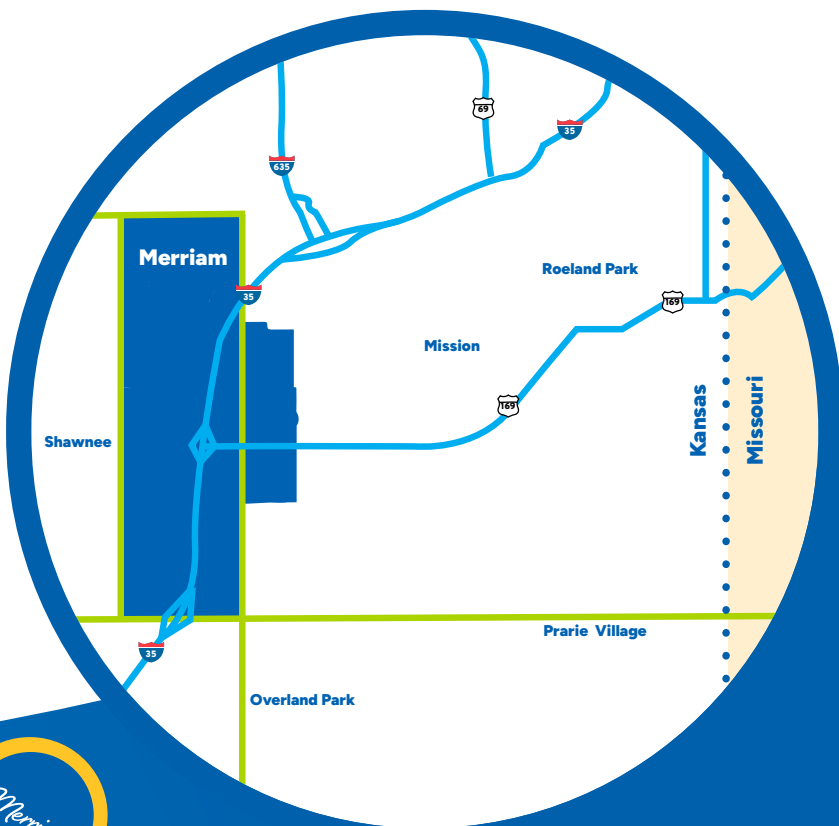
*Just right* for your forever home.

# MAPS & LAND

## Geographical Description

The City of Merriam, Kansas is the thirty-fourth largest city in Kansas and is a suburb located in the west portion of the Kansas City metropolitan area. The City encompasses 4.32 square miles of land in Johnson County and is approximately eight miles south of downtown Kansas City, Missouri.

Merriam occupies a strategic location within the metropolitan area. Its position at the intersection of several major transportation routes has been a major factor in Merriam's growth and development.



*Kansas*

*Merriam*

0 1 2 3 4 4.5

## TRANSPORTATION CONNECTIVITY

Merriam is located within 260 miles of the geographic center of the continental United States.

Interstate 35 bisects the city north south and U.S. Highway 56, or Shawnee Mission Parkway, bisects the city east west.

**Airports:** Kansas City International (MCI) is 26 miles north of Merriam. Johnson County Executive Airport is 16 miles southwest of Merriam.

**Major Railways:** Burlington Northern Santa Fe Railway (BSNF)

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY



# CITY FACILITIES & ASSETS



## CITY HALL

Executive, Communications, Community Development, Finance, Information Technology, Human Resources, and Municipal Court

## MERRIAM FIRE STATION 46



## MERRIAM POLICE STATION

Police administrative offices, briefing room, holding cells, and property management.



## MERRIAM PUBLIC WORKS

Public Works administrative offices, including the Capital Improvement Program.

**Services:** Large-item pickup, tree limb collection, snow removal, and city maintenance.



## MERRIAM COMMUNITY CENTER

Parks & Recreation administrative offices.

**Amenities:** Indoor pool, outdoor pool, fitness center, classes, personal trainers, gymnasium, walking track, and birthday party spaces.



## MERRIAM MARKETPLACE

Farmers' Market, event space, access point to the Turkey Creek Streamway Trail, and home of the public art piece Planting the Seeds.



## MERRIAM HISTORIC PLAZA

Administrative offices for tourism and economic development. **Amenities:** Meeting space, Merriam visitor information, historic walking trail, and pollinator garden.



124

LANE MILES  
OF ROADS



28

MILES OF  
ENCLOSED  
STORMWATER  
PIPES



21

TRAFFIC  
SIGNALS



10

PARKS

5.25

MILES OF TRAILS

32

TOTAL ACRES

AMENITIES:



SHELTERS



SPORT COURTS  
& COURSES



ATHLETIC FIELDS



PLAYGROUNDS



BASK

MOTHERHOOD

## MERRIAM PUBLIC ART

**Public art Pieces:** Merriam's public art collection includes 2- and 3-dimensional art pieces located throughout the city on public property. Featured works include Bask by Blessing Hancock, Hmmm... by Joshua Weiner, Still Time by Dan Maginn, DRAW Architecture + Urban Design, Planting the Seeds by Christopher Weed, and Motherhood by Kwan Wu. The Tim Murphy Art Gallery, located in the Merriam Community Center, features monthly exhibits open for all to enjoy.

## TEAM MERRIAM

Budgeted full-time equivalent positions (FTEs) are 126 for fiscal year 2025 – an increase of 1 FTE from 2024 for the addition of a full-time Administrative Coordinator to oversee the single hauler program.

Department	2023	2024	2025
City Council	9	9	9
Administration	16.75	16.75	17.75
Community Development	7	7	7
Parks & Recreation	30.32	31.04	31.04
Police	37	37.48	37.48
Public Works	24.21	24.21	24.21

In 2024, a part time Intern position replaced the previously unpaid position, and the part time program assistant position was changed to a full time Recreation Assistant - Programs. In 2025, an Administrative Coordinator position will be added.

MERRIAM OVERVIEW

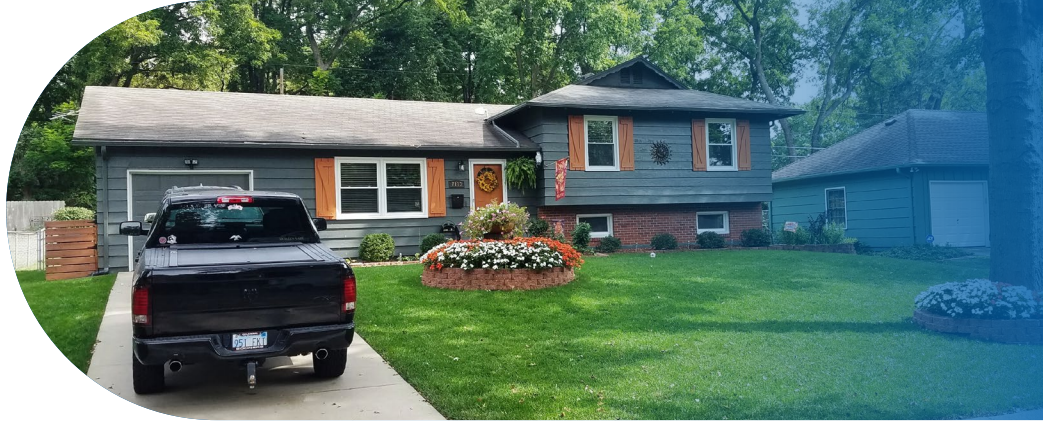
FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

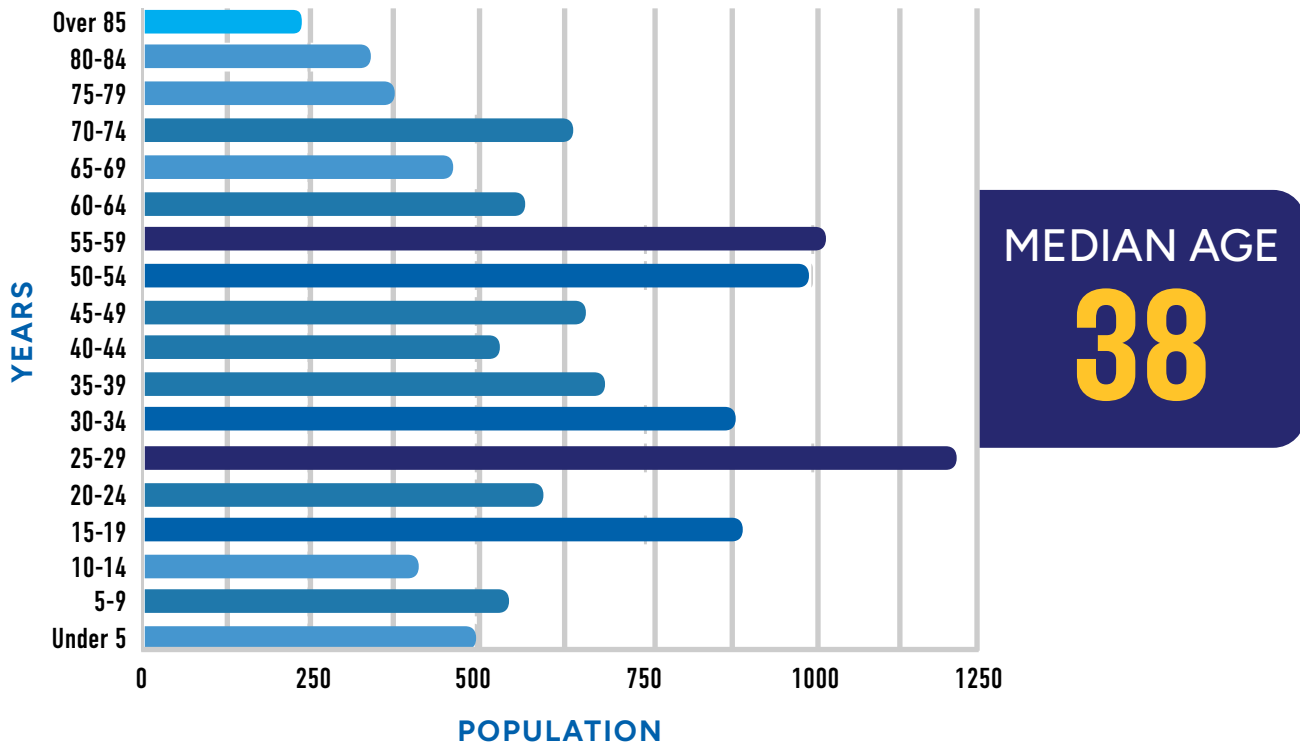
CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY

# RESIDENTS

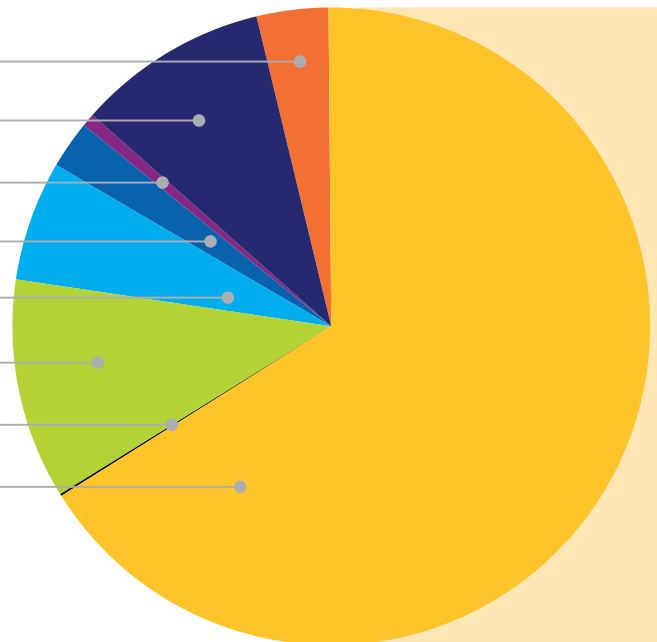


## POPULATION BY AGE



## POPULATION BY RACE

440	Some Other Race
1175	Two or More Races
80	American Indian/Alaska Native
294	Asian
737	Black or African American
1354	Hispanic or Latino
12	Native Hawaiian/Pacific Islander
8019	White



MEDIAN  
HOUSEHOLD INCOME  
**\$69,414**



MERRIAM OVERVIEW

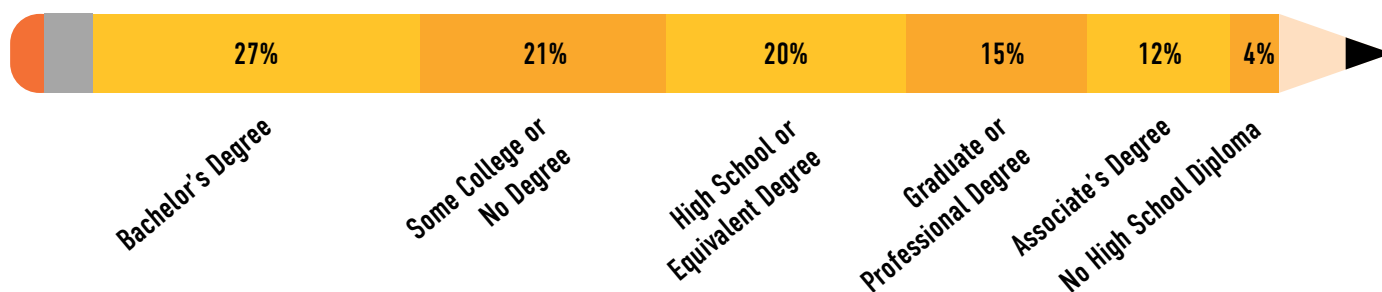
FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

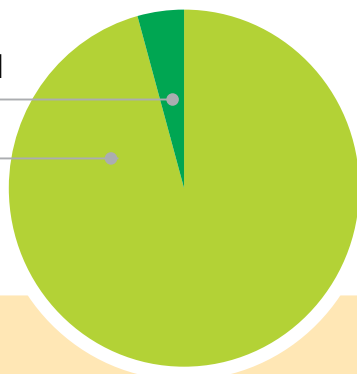
CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY

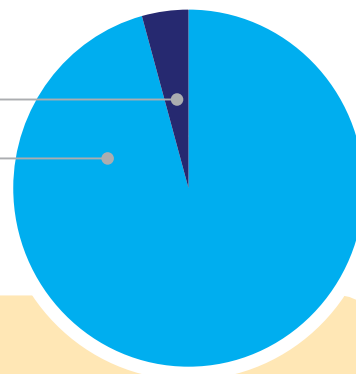
## EDUCATIONAL ATTAINMENT



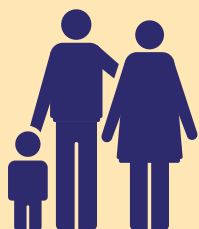
4% Unemployed  
96% Employed



4% Vacant  
96% Occupied



AVERAGE  
FAMILY SIZE  
**3.06**



TOTAL NUMBER OF  
HOUSING UNITS  
**5,297**



AVERAGE  
HOME VALUE  
**\$298K**

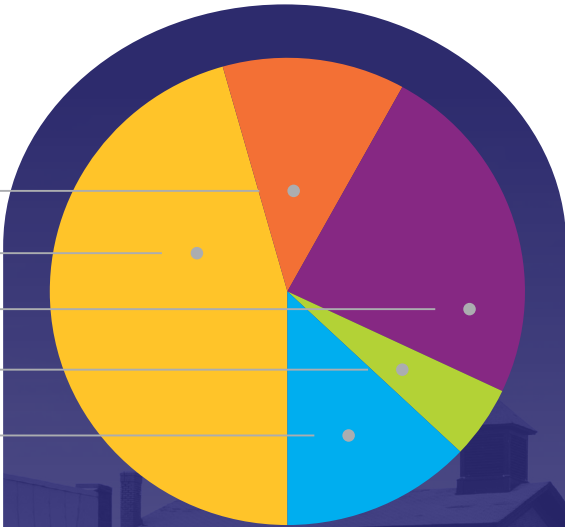


# BUSINESSES

A variety of industrial, office, and retail firms are located in Merriam, including small and medium sized businesses and the only Fortune 500 company in the Kansas City metropolitan region.

## OCCUPATION

758	Service
2,782	Management, Business Sciences and Arts
1,462	Sales and Office
1175	Natural Resources, construction, and maintenance
1175	Management, Business



## TOP EMPLOYERS

  
**Advent Health**  
2,800 EMPLOYEES

  
**NATIONS COMPANIES**  
428 EMPLOYEES

  
**RYAN LAWN & TREE**  
350 EMPLOYEES

  
**SEABOARD CORPORATION**  
300 EMPLOYEES

  
**DS BUS LINES**  
225 EMPLOYEES

  
**THE HOME DEPOT**  
204 EMPLOYEES

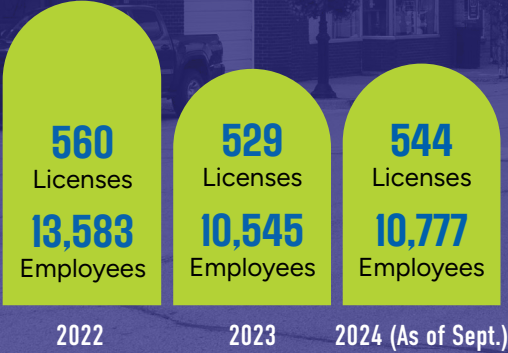
  
**IKEA**  
180 EMPLOYEES

  
**CARMAX**  
173 EMPLOYEES

  
**ARISTOCRAT MOTORS**  
154 EMPLOYEES

  
**Hendrick TOYOTA**  
150 EMPLOYEES

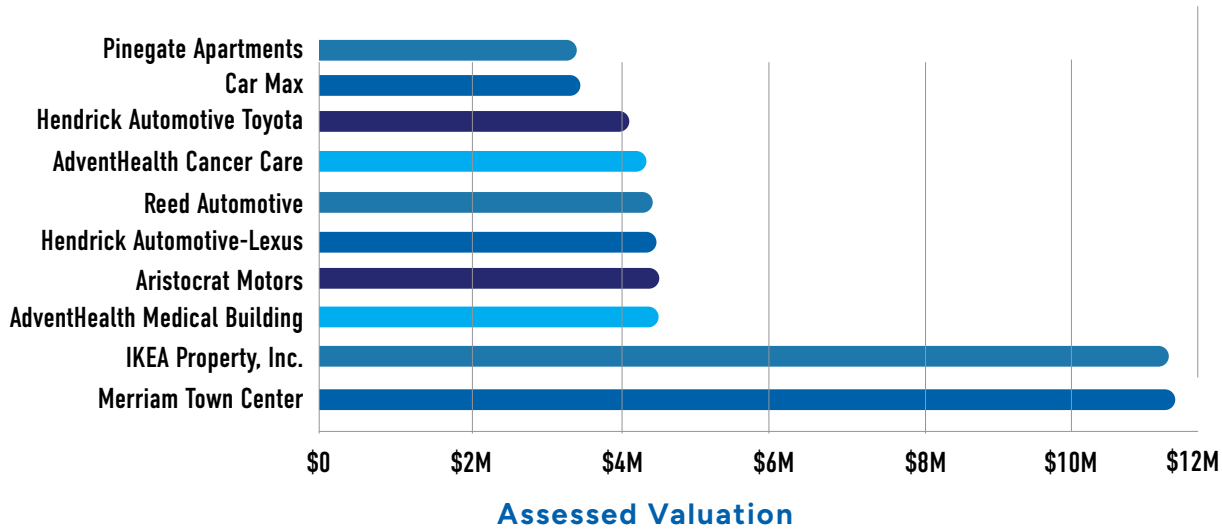
## TOTAL EMPLOYMENT



## PRINCIPAL PROPERTY TAXPAYERS

Company Name	Business	Assessed Valuation	Percent of Total Assessed Valuation
Merriam Town Center	Shopping Center	\$11,342,250	4.58%
IKEA Property, Inc.	Home Furnishings	11,239,501	4.54%
Advent Health Medical Building	Medical Building	4,503,500	1.82%
Aristocrat Motors	Automobile Dealer	4,500,000	1.82%
Hendrick Automotive-Lexus	Automobile Dealer	4,471,803	1.81%
Reed Automotive	Automobile Dealer	4,423,645	1.79%
Advent Health Cancer Care	Medical Building	4,341,001	1.75%
Hendrick Automotive-Toyota	Automobile Dealer	4,119,663	1.66%
Car Max	Automobile Dealer	3,514,691	1.42%
Pinegate Apartments	Apartment Building	3,397,560	1.37%
Totals		\$55,853,614	22.56%

## PRINCIPAL TAXPAYERS



## TAX INCRIMENT FINANCING DISTRICTS

The Tax Increment Financing (TIF) Act allows cities to support private investments in redeveloping blighted areas by using special city bonds or “pay as you go” reimbursements, funded through increased property or sales taxes from the improved property. TIF establishes a partnership between the city and private investors to promote economic development in conservation areas. The I-35 Redevelopment District, including projects like Merriam Pointe and Merriam Village, has benefited from TIF agreements. Major projects include a 359,000 sq. ft. IKEA and a Hobby Lobby at Merriam Village, backed by a \$19.9 million TIF agreement with IKEA. Recent agreements in 2022, like Merriam Grand Station, provide incentives for commercial, civic, and residential spaces, enhancing Shawnee Mission Parkway with retail and Class A apartments.



# COMMUNITY PARTNERS

## EDUCATION

- ▶ Shawnee Mission School District No. 512
- ▶ Johnson County Community College
- ▶ University of Kansas Edwards Campus
- ▶ University of Kansas Schools of Medicine, Nursing and Health
- ▶ University of Saint Mary
- ▶ Kansas State University Johnson County Extension Office

## HEALTHCARE

- ▶ Advent Health-Shawnee Mission
- ▶ Trinity Lutheran Manor

## UTILITIES

- ▶ Electrical power // Evergy
- ▶ Local gas // Kansas Gas Service
- ▶ Local phone, cable/fiber, and internet service // AT&T, Everfast, Spectrum, and Google
- ▶ Water // Water One
- ▶ Sanitary Sewer // Johnson County Unified Wastewater District
- ▶ Trash, Recycling, Yard Waste // Earth First Waste Solutions, Gardner Disposal, GFL, KC Disposal, Republic Services, Waste Management (Deffenbaugh)

## TRANSPORTATION

- ▶ Interstate 35, Kansas City International Airport, Amtrak, Greyhound, Johnson County Transit (RideKC), KC Streetcar

## LIBRARIES

- ▶ Operated by Johnson County, Merriam Plaza Library is located on the Merriam Community Center Campus.





# PLANNING & GOAL SETTING

## MERRIAM'S GOALS AND OBJECTIVES

### Mission Statement and Values

***"To serve the public with transparent government focused on progress"***

The Governing Body conducted work sessions to update their mission statement and identify what they value most highly about the City. Resident input was obtained via an online survey and was incorporated into their discussions. Values identified were: quality service, convenient location, public safety, and diversity.

### Planning and Goal Setting by the Governing Body

Citywide goals and objectives are reviewed and updated annually by the Governing Body. The four goals below reflect the long-range goals of the Governing Body. Additions and updates to specific initiatives were made as

part of the review process. Goals are followed by specific objectives that will gauge progress toward the goal.

City Council and staff use several processes and documents to develop long-term goals, including:

**Resident surveys** – These are conducted every three years to help set goals and measure the City's progress. The most recent survey in spring 2024 revealed:

- ▶ 93% said they were "very satisfied" or "satisfied" with the overall quality of city services
- ▶ 92% were satisfied with the overall quality of life in the City
- ▶ 80% were satisfied with the overall value received for tax dollars and fees



**Preliminary Budget Work Sessions** – The Council and staff meet from February through July each year to discuss the budget and the Five-year Capital Improvement Plan (CIP). These sessions review financial priorities for the upcoming budget.

**Five-year Capital Improvement Plan** – The Council sets capital improvement priorities based on citizen input and conducts site visits. Revenue from a 0.25% special tax supports the CIP, funding infrastructure and other city improvements.

**Twenty-year Comprehensive Plan** – Adopted in 2021, this plan is a long-range policy for city development and includes objectives like:

- ▶ Promoting diverse housing options and sustainable growth
- ▶ Enhancing transportation mobility and public services
- ▶ Supporting mixed-use and commercial centers

## The Vision for the Future of Merriam in 2040

**Economic Development** – The City identifies redevelopment opportunities in limited spaces, partnering with developers to maximize economic potential.

**Parkland Development** – Limited by available space, the City plans strategically to purchase and develop parkland as opportunities arise.

**Downtown Enhancements** – The City revitalized downtown with Merriam Marketplace for events like the farmer's market, and made upgrades to Merriam Drive with expanded sidewalks and decorative elements. Upcoming 2024-2028 projects include further downtown improvements and drainage upgrades.

**Infrastructure Maintenance** – The City maintains a nine-year schedule for street overlays, funded by state fuel taxes and the Capital Improvement Fund.

**Ten Year Major Equipment Replacement Schedule** – The City maintains a ten-year equipment replacement schedule for items over \$5,000 per department, forecasting needed General Fund transfers to the Equipment Reserve Fund for annual budgeting.

**Five Year General Fund Balance Projections** – The City projects General Fund balances, factoring in revenue and expense trends, with regular updates to prioritize spending.



## 5-YEAR GENERAL FUND BALANCE PROJECTION (IN MILLIONS)

	2025	2026	2027	2028	2029
Beginning Fund Balance	\$8,307	\$6,100	\$5,831	\$5,525	\$5,472
Revenues	\$25,029	\$25,354	\$25,685	\$26,020	\$26,360
Operating Expenditures	\$21,652	\$22,327	\$22,844	\$23,374	\$23,918
Interfund Transfers/Contingency	\$5,584	\$3,296	\$3,147	\$2,699	\$2,751
Subtotal Expenditures	\$27,236	\$25,623	\$25,991	\$26,073	\$26,669
Projected Fund Balance	\$6,100	\$5,831	\$5,525	\$5,472	\$5,163

# THE CITY OF MERRIAM'S GOALS & OBJECTIVES



**ENHANCE COMMUNITY IDENTITY  
& CONNECTIONS**



**PROVIDE EXCEPTIONAL  
SERVICE DELIVERY**



**IMPROVE PHYSICAL CONDITIONS  
& PROPERTY VALUES**



**MAINTAIN  
ECONOMIC VITATLITY**

# ENHANCE COMMUNITY IDENTITY & CONNECTIONS



## Facilitate better communication between the city and its citizens

- ▶ Continue to review, revise and enhance the city's communications to ensure relevancy, accessibility transparency and a superior user experience.
- ▶ Provide opportunities for residents to engage in city affairs utilizing the Community of All Ages playbook.

## Gain insight into public sentiment on community issues and services

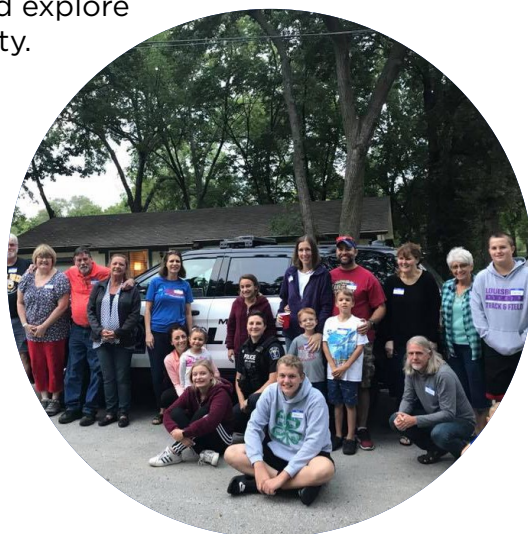
- ▶ Conduct a resident and business satisfaction survey every three years to gauge public perception of service delivery.
- ▶ Complete a community-wide strategic planning process.

## Encourage participation in sustainability initiatives including economic, environmental, and social sustainability.

- ▶ Coordinate the annual recycling event with other NEJC cities.
- ▶ Identify a preferred vendor and negotiate a discounted rate for an optional curbside composting service and curbside glass recycling.
- ▶ Participate in the metro-wide Climate Action KC discussion and explore opportunities to implement relevant programs in the community.
- ▶ Consider sustainability and use high design standards for construction and repairs of City buildings.

## Support a public art program throughout the City

- ▶ Provide funding in the 5-yr CIP Budget for the selection, creation and installation of public art.
- ▶ Investigate a policy providing for private funding of art throughout the City, similar to a "% for the Arts" policy.





# ADMINISTRATION

**Department Goal:** Enhance citizen engagement with the City

## Objectives:

- ▶ Continue to extend our reach by building new audiences online through the use of social media platforms.
- ▶ Enhance administrative efficiencies in a way that promotes sustainability.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Facebook followers	4,479	4,731	5,000	5,900
Twitter* followers	5,750	5,757	5,755	-
Instagram followers	1,427	1,624	1,725	2,090
Merriam.org website traffic	379,142	432,559	450,000	500,000
E-Merriam Subscribers	913	935	930	955
Website News Stories	47	40	47	42
Businesses receiving license renewals online versus mail	1,227	948	969	1,072

\*The City stopped using Twitter in April 2024.

# COMMUNITY DEVELOPMENT DEPARTMENT

**Department Goal:** Enhance citizen engagement with the City

## Objectives:

- ▶ Utilize Community Development tracking software to provide information to citizens regarding code enforcement activities.
- ▶ Utilize Community Development tracking software to allow for the business and landlord licenses and residential permit submission to be done on-line.
- ▶ Continue supporting the City's website as a tool for citizens to submit code concerns.
- ▶ Continue Code Enforcement Officers working during the evening hours to increase the amount of personal contact with residents.
- ▶ Utilize the Neighborhood Service Manager to engage neighborhood groups and associations and be a liaison between those groups and the City.



## PARKS & RECREATION

**Department Goal:** Provide and promote multi-dimensional inclusion and access for facilities and programming.

**Objective:**

- ▶ Anticipate the needs of the changing community. Structure programs, marketing materials and forms to be more inclusive.

**Department Goal:** Increase community awareness of park improvement and amenities.

**Objective:**

- ▶ Promote availability of open space amenities available for private rental.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Pavilion Rentals	55	50	62	65
% increase / (decrease)	(8.3%)	(9.1%)	24%	5%
Soccer Field Hourly Rentals/	12	80	106	115
% increase / (decrease)	(84.6%)	566.7%	32.5%	10%

*\*2022 Coronavirus Pandemic organizations looked for outdoor space to hold events.*

**Department Goal:** Enhance citizen engagement in Parks and Recreation activities and programs by creating and promoting programs that enhance the quality of life for residents.

**Objective:** Use information obtained from the completion of the Facilities Master Plan process to design a variety of programs to meet needs of citizens in the new community center.

Indicator	2022	% Change	2023	% Change	2024 Projected	% Change	2025 Target	% Change
Membership Sales	2,149	24.40%	2,081	-3.20%	3,100	49%	3,410	10%
Daily Pass Sales	17,277	73.40%	20,334	17.70%	22,000	8.20%	23,100	5%
50+ Program Attendance	3,830	52.20%	4,776	24.70%	5,000	5.70%	5,250	5%
Youth Program Attendance	9,402	47.80%	10,062	7%	12,000	19.30%	12,600	5%
Adult Fitness Attendance	5,140	59.60%	3,873	-24.60%	3,887	0.40%	3,890	0%
Rentals	843	13.90%	1,220	0%	1,225	0%	1,285	5%
Water Fitness Attendance	3,531	-	5,167	46.30%	6,315	22.20%	6,950	10%
Child Watch Attendance	1,136	304.30%	1,095	-3.60%	1,175	7.30%	1,230	5%
Personal Training	90	-	160	77.80%	185	15.60%	225	21.60%

**Department Goal:** Utilizing the community response, implement the vision desired for recreation facilities.

**Objectives:**

- ▶ Evaluate facility operations and implementation plans to remain relevant with the needs of the community.
- ▶ Develop and evaluate recreation program operation plan to identify staffing needs, program schedule and fee structures to be competitive within the market.
- ▶ Evaluate operating procedures.

## SPECIAL COMMUNITY EVENTS

**Department Goal:** Offer events and activities with a community focus to provide opportunities to enrich citizens' lives through social, educational and cultural events.

**Objectives:**

- ▶ Events experiencing a decline of 30% or greater in attendance in one year will require a SWOT evaluation to determine cause and if a change is needed.
- ▶ Evaluate existing event locations with the plan to enhance or expand current events.
- ▶ Host a minimum of four special events with varying audience appeal at the Merriam Marketplace through the year.

**Department Goal:** Provide and promote multi-dimensional inclusion and access for facilities and programming.

**Objective:**

- ▶ Anticipate the needs of the changing community. Identify events, programs and activities to be more inclusive.

Event Attendance	2022	% Change	2023	% Change	2024 Projected	% Change	2025 Target	% Change
Family Fun Friday / NNO	300	-42%	425	41.70%	475	11.80%	500	5.30%
Art Gallery Receptions	685	-38%	677	-1.2%	710	4.50%	720	1.40%
Heartland Art Reception	116	-	257	121.60%	225	-12.50%	250	11.10%
High School Art Reception	325	7.30%	180	-44.60%	225	25%	250	11.10%
Turkey Creek Car Show	4,500	7.10%	4,500	0%	4,000	-	3,500	-
Turkey Creek Festival	4,500	-	7,500	66.70%	5,000	-33.3%	6500	30%
Turkey Creek 5K / MDL 5K	166	315%	187	12.70%	276	47.60%	300	8.70%
Flags 4 Freedom	-	-	-	-	250	-	250	0%
Turkey Creek Cruise Night	400	81%	175	-56.30%	400	128.60%	400	0%
Concert in the Courtyard	0^	-	250		180	-28%	250	38.90%
Merriam Drive Live	3,000	757.10%	1,200	-60%	1,325	10.40%	1,500	13.20%

## MERRIAM MARKETPLACE

**Department Goal:** Operate and utilize the Merriam Marketplace in an efficient manner

**Objectives:**

- ▶ Increase Farmers' Market visitor attendance.
- ▶ Increase public awareness of Farmers' Market through use of various marketing strategies to include but not limited to: social media marketing, outdoor billboard, various print and electronic media advertising.

Saturday Average	2022	% Change	2023	% Change	2024 Projected	% Change	2025 Target	% Change
Vendor Spaces Rented/ Week	21	-8.70%	18	-9.50%	28	55.60%	24	-14.3%
Shopper Attendance/Week	546	5.60%	581	6.40%	615	5.90%	645	5%

## POLICE DEPARTMENT

**Department Goal:** Community education

**Objectives:**

- ▶ Provide community education programs like Citizen's Police Academy, National Night Out Against Crime, and school events.
- ▶ Continue the Coffee with a Cop program to allow citizens time to interact with patrol officers.
- ▶ Continue training community members for "active shooter" events.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Citizens Academy Attendance	19	10	14	15
National Night Out Attendance	175	125	125	150
School Events	45	55	48	45
Coffee with a Cop Events	4	4	4	4
Active Shooter Training Events	4	4	4	4
Citizen Community Events	73	76	75	75

## PUBLIC WORKS

**Department Goal:** Beautify the City

**Objective:**

- ▶ Share information with citizens on how to build and maintain a hanging flower basket.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Flower basket class attendees	30	30	30	30

## CAPITAL IMPROVEMENT PROGRAM

**Department Goal:** Enhance engagement with affected property owners on all projects

**Objectives:**

- ▶ Provide clear expectations to affected property owners regarding capital improvement projects.
- ▶ Negotiate all required easements and private property impacts in a uniform and equitable manner, without the use of eminent domain.
- ▶ Provide timely project updates to residents that enhance communication and understanding.



# PROVIDE EXCEPTIONAL SERVICE DELIVERY



MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY

## Improve the utilization of technology to increase efficiency.

Explore opportunities to better connect existing technologies to provide a more robust and seamless user experience.

## Recruit and retain the best talent within NE Johnson County that best reflects the diversity of our community.

Appropriately fund competitive compensation packages and train employees to be the best asset they can.

## Investigate and develop pilot programs to explore new ways to deliver services.

Regularly monitor the results of new initiatives and adjust accordingly to maximize efficiency and ease of access.

Continue the mental health co-responder program and regularly monitor usage to anticipate future needs.

Investigate a single hauler trash, recycling and leaf removal program.



## ADMINISTRATION

**Department Goal:** Efficient and effective operations

**Objectives:**

- ▶ Hold worker's compensation claims to <5% of eligible payroll with an effective safety program.
- ▶ Maintain active investment of unrestricted cash at the 75% level.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Employee Turnover Rate	18%	22%	15%	10%
% of Work Comp Claims to Total Eligible Payroll	15%	16%	8%	5%

**Objective:**

- ▶ To maintain minimum premium increases on the City's Property Insurance policy by reducing claims and recovering damages caused by others.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Recovered Funds from Property Damage Claims	\$103,423	\$121,000	\$60,000	\$80,000

**Department Goal:** Increase employee participation in benefit programs targeting personal well-being and growth.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
% of Employees Participating in the City Wellness Program	27%	30%	30%	40%
% of Employees Participating in the HDHP	64%	52%	60%	60%
# of Employees Participating in the Tuition Reimbursement Plan	4	4	2	2

## MUNICIPAL COURT

**Department Goal:** Efficient and effective operations

**Objectives:**

- ▶ Allow attorneys to file documents online.
- ▶ Continue to work on scanning and e-filing in an effort to become paperless.
- ▶ Remodel clerk's office to make the office a more efficient work space.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Court Fines Collected	\$996,935	\$779,322	\$721,000	\$800,000
% Court Fines Paid Electronically	28%	28%	28%	30%
Court Filings Processed	6,843	5,000	4,700	5,500
Warrants Issued	941	747	819	750

## INFORMATION SERVICES

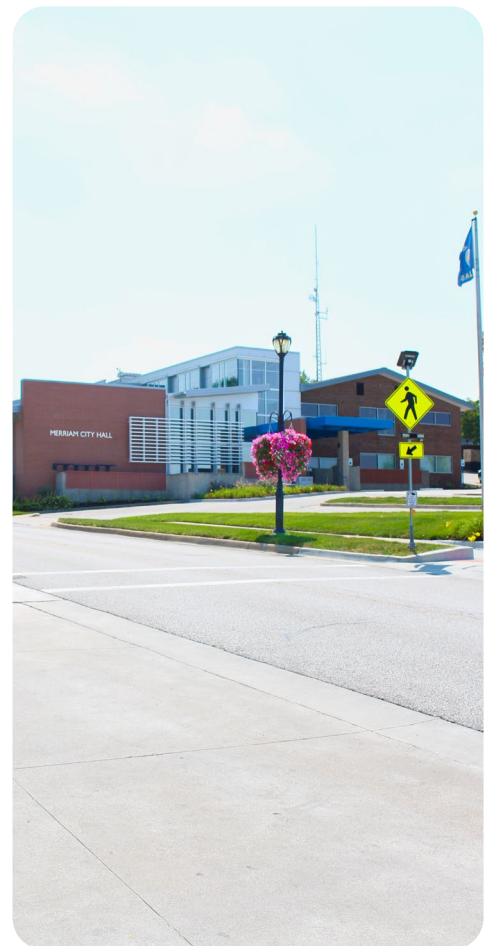
**Department Goal:** Efficient and effective technology services

**Objectives:**

- ▶ Enhance the network infrastructure to accommodate more cloud-based applications.
- ▶ Continue to decrease the physical number of Windows servers with virtualization.
- ▶ Assist departments with applying appropriate technologies to serve the community better.
- ▶ Research and develop more centralized services (wireless, access control, digital signage).
- ▶ Explore system redundancy and its cost-effectiveness.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Service Tickets (estimated)	611	772	783	800
Workstation on Windows 10 or 11 Operating System	98%	99%	99%	99%
Department Services Cloud Based	65%	65%	75%	80%
Help Desk Tickets Cleared within 24 hours	97%	98%	99%	99%
Mission Critical Server* Uptime	97%	99%	99%	99%

\* A Mission-Critical Server refers to a server essential for City operations and connections with other outside services that significantly impact City services.



## POLICE DEPARTMENT

**Department Goal:** Data driven policing

**Objectives:**

- ▶ Monitor Part One violent crime (Murder, Rape, Robbery, Aggravated Assault/Battery) reports for patterns, increases, and effective clearance percentage.
- ▶ Monitor Part One property crime (Burglary, Theft, Vehicle Theft, Arson) reports for patterns, increases, and effective clearance percentage.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Reported Violent Crimes/1,000 Residents	5.9	4.9	5.8	5
Violent Crimes/1,000 Solved	4.1	3.4	4.4	4
Reported Property Crimes/1,000 Residents	59.2	59.6	63.1	60
Property Crimes/1,000 Solved	14.3	12.3	14.9	15
Arrests Made	1,090	1,068	1,069	1,100

**Department Goal:** Efficient and effective operations

**Objectives:**

- ▶ Maintain average response time for emergency calls for service to 5 minutes or less.
- ▶ Maintain average response time for non-emergency calls for service to 9 minutes or less.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Calls for Service	9,581	10,091	9,965	10,000
Calls for Service per Patrol Officer	416.6	438.7	433.3	400
Average emergency response time	4:34	4:41	3:57	4:00
Average non-emergency response time	6:29	6:33	6:36	6:00

**Objective:**

- ▶ Provide safe streets with traffic enforcement as a means to reduce traffic accidents.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Accidents per 1,000 population	44.6	48.6	44.2	45
Injury Accidents per 1,000 population	11.1	12.6	12.2	10
Non-Injury Accidents per 1,000 population	33.3	35.9	31.9	30
Alcohol related accidents per 1,000 population	2.7	2.6	2.5	2.5



## PUBLIC WORKS

**Department Goal:** Cross train department employees to enhance productivity

**Objectives:**

- ▶ Continue to develop employees through IMSA certifications. (Work Zone, Signs & Marking, Traffic Signal Maintenance & Roadway Lighting, Certified Playground Inspectors & KDOT Inspector's Certifications)
- ▶ Continue to develop supervisors in the Public Works Institute through the APWA.

**Department Goal:** Improve maintenance and historical records for all City infrastructure

**Objective:**

- ▶ Continue to develop the GIS programs and complete the data entry of detailed infrastructure information into the Lucity asset management system. The current focus is on data entry of information on facilities, street pavement ratings and stormwater.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Data Entry % Complete	92%	93%	93%	95%

## CAPITAL IMPROVEMENT PROGRAM

**Department Goal:** Deliver quality projects in an efficient manner

**Objectives:**

- ▶ Continue taking programmed projects through a public process, design, and construction to meet the Five-year Capital Improvement Plan schedule.
- ▶ Ensure high quality projects through a detailed and comprehensive construction inspection process.
- ▶ Effectively manage all projects to achieve substantial completion
- ▶ Provide monthly updates regarding actual versus budgeted expenditures of capital improvement projects.
- ▶ Effectively administer contracts for design and construction services for all projects.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Number of Projects Managed	13	11	14	13
% of CIP Project Expenditures Funded by Grants	10.70%	16.50%	32.40%	20.20%
CIP Administration Expenditures as a % of CIP Project Expenditures	5.60%	4.17%	3.80%	9.10%



# IMPROVE PHYSICAL CONDITIONS & PROPERTY VALUES



## Reduce the number of repeat code offenders.

- ▶ Utilize the Neighborhood Services Manager to connect residents with the available resources to maintain their properties.
- ▶ Ensure repeat code offenders are fairly and appropriately adjudicated in Municipal Court.

## Sustain capital improvement efforts.

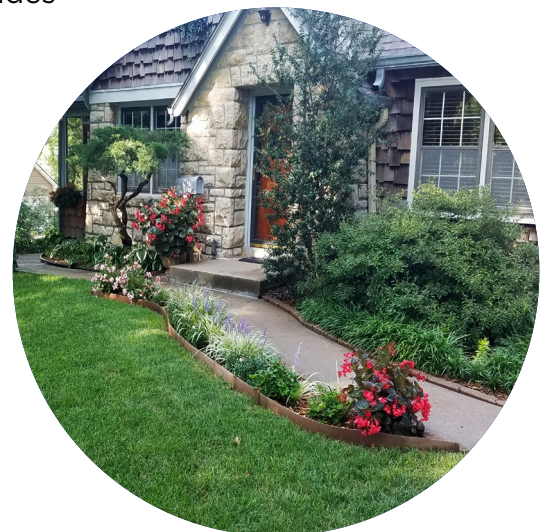
- ▶ Continue to submit for federal and county grants to leverage the use of City funds.
- ▶ Coordinate multi-year CIP efforts to minimize disruptions within neighborhoods.

## Partner with neighborhoods to improve maintenance of common areas

- ▶ Continue to explore city-funded grant opportunities to target specific areas of need within neighborhoods.
- ▶ Continue to increase our urban forest throughout the City.

## Improve safety for all modes of travel throughout the community.

- ▶ Create and maintain a well-connected transportation network that includes efforts related to walkability, bikeability, and providing safe access to both sides of I-35.
- ▶ Continue to maintain streets, trails, and pedestrian pathways.
- ▶ Make public transit more accessible by identifying major bus stops and ensuring they are equipped with the appropriate infrastructure for the location.



# COMMUNITY DEVELOPMENT

**Department Goal:** Utilize data to efficiently and effectively enforce City property maintenance codes

**Objective:**  
▶ Assist code enforcement officers in the enforcement of property maintenance.

**Department Goal:** Enforce City codes fairly to improve physical conditions in the community

**Objective:**  
▶ Enforce City codes uniformly and fairly. Achieve closure of 80% of code cases within 30 days.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Rental Licenses Issued (New & Renewal)	474	490	527	530
Code Enforcement Personal Contact with Residents	6,037	5,943	6,700	5,500
Code Enforcement Violations Investigated	1,093	2,373	1,700	1,700
% Cases Closed Within 30 Days	79%	79%	79%	80%
% Trial Cases Won in Municipal Court	100%	100%	100%	100%

# PARKS & RECREATION

**Department Goal:** Improve our neighborhoods through investment in our parks

**Objectives:**  
▶ Continue to support Adopt-A-Park program to assist with keeping parks clean and noting potential maintenance issues.  
▶ Develop a park evaluation program to identify future improvements for neighborhood parks to improve experiences of users and assist in maintaining property value of neighborhoods.  
▶ Continue to implement portions of park master plan for Waterfall Park.



## PUBLIC WORKS

**Department Goal:** Maintain and upgrade existing streetlight infrastructure

**Objectives:**

- ▶ Conduct quarterly streetlight inspections.
- ▶ Repair known streetlight outages within 48 hours. Department Goal: Provide a safe and enjoyable environment for users of City parks and trails.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Streetlights Installed	20	5	47 & 860 (LED Heads)	200 (LED Heads)
100% of Streetlights Inspected Quarterly	100%	100%	100%	100%

**Department Goal:** Provide a safe and enjoyable environment for users of City parks and trails.

- ▶ Continue to repair substandard areas on Streamway Trail along with controlling vegetation overgrowth.
- ▶ Conduct and document monthly playground inspections. Repair or replace unsafe items found during inspections within 24 hours of inspection.

**Department Goal:** Identify infrastructure needing replacement such as asphalt, curb, and sidewalk

**Objectives:**

- ▶ Maintain at least 85% of City streets with a condition rating of fair or better.
- ▶ Conduct annual Overlay Program for streets and coordinate with Capital Improvement Program department.
- ▶ Map and identify curbs and sidewalks needing repair and coordinate with Capital Improvement Program department.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Lane miles of Street Repair/Overlay	4.72	1.87	4.3	5.12
Street Maintenance Expense per Housing Unit (5,119 housing units per 2020 census update)	\$979.85	\$76.40	\$257.69	\$980.14
Miles of Curbing/Sidewalk Repaired	5.75	0.73	3.09	11.3
% of City streets with a condition rating of "good"	90%	86%	89%	85%

## CAPITAL IMPROVEMENT PROGRAM

**Department Goal:** Program CIP based on a logical priority system that considers needs and available funding.

**Objectives:**

- ▶ Continue program development of projects.
- ▶ Continue support for USACE Upper Turkey Creek Project.



# MAINTAIN ECONOMIC VITALITY



## Provide support to existing businesses.

- ▶ Focus on capital improvements that enhance economic opportunity and minimize business disruption.
- ▶ Develop relationships with local owners and business associations.

## Expand the commercial tax base.

- ▶ Promote Merriam as being an attractive and viable option for redevelopment opportunities.
- ▶ Update the Tax Increment Financing Policy (TIF) and adopt a new Community Improvement District (CID) Policy that includes the city's preference that development include sustainability best practices.

## Facilitate a public discussion about future development possibilities in downtown Merriam.

- ▶ Continue to promote the Upper Turkey Creek mitigation project as a viable option to enhance downtown.

## Promote a diverse revenue structure and maintain adequate reserves.

- ▶ While maintaining adequate reserves and funding City services, reduce the City's mill levy when possible..



## ADMINISTRATION

**Department Goal:** Facilitate success of existing retail developments

**Objectives:**

- ▶ Adopt a new Community Improvement District policy.
- ▶ Update Tax Increment Financing policy.
- ▶ Identify appropriate tools for use by parties interested in establishing businesses in Merriam.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Minority/women-owned business in Merriam	111	123	126	132

## TOURISM & ECONOMIC DEVELOPMENT

**Department Goal:** Serve as a connector between local tourism partners and visitors through marketing, sales, and service to drive visitation (new and reoccurring) to Merriam.

**Objectives:**

- ▶ Administer the Lodging Grant Program.
- ▶ Conduct tourism partner visits throughout the year to exchange ideas, solve challenges, and maintain continual communication.
- ▶ Begin process to identify and work toward tourism destination accreditation/certification.
- ▶ Participate in the planning and hosting of the City's 75th birthday celebration in October, 2025 through various media channels and marketing methods.

**Department Goal:** Aid in business retention and be a connecting resource for Merriam Businesses.

**Objectives:**

- ▶ Maintain the business section at [merriam.org/business](http://merriam.org/business) to better position Merriam as an ideal place to start or conduct business.
- ▶ Host a June appreciation event for Merriam businesses, and host a Women's Breakfast in March to honor and celebrate women-owned businesses, as well as female employees from businesses in Merriam.
- ▶ Conduct business retention visits throughout the year, and distribute a quarterly e-newsletter for subscribing businesses.
- ▶ Partner with the local Chamber to host ribbon cuttings and other chamber events in Merriam.
- ▶ Continue offering the Shop Merriam program to new and renewing Merriam businesses as a way to encourage visitation to local shops and service businesses.
- ▶ Identify ways to expand Merriam grant programs to include more opportunities for businesses.
- ▶ Begin process to obtain economic development accreditation/certification (long-term).

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
Tourism E-news (subscribers/open rate %)	461 / 27%	465 / 32%	490 / 36%	525 / 37%
Business E-news (subscribers/open rate %)	N/A	402 / 52 %	423 / 51 %	450 / 52%
Marketing Impressions (print, digital, social, web, etc.)	1.6 million	1.52 million	1.6 million	1.65 million
Hotel Occupancy / Average Daily Rate	65.5% / \$76.12	70.8% / \$77.57	\$74.3% / \$79.11	68% / \$77.98 75.2% / \$80.00
Business / retention visits	N/A	15	30	40
Shop Merriam Participants		12	18	22



COMMUNITY DEVELOPMENT

**Department Goal:** Promote and stimulate quality development to enhance our economic base

- Objective:**
- Facilitate the appropriate development of Advent Health Medical Center, downtown Merriam, and the K-Mart site.

Indicator	Actual 2022	Actual 2023	Projected 2024	Target/Est 2025
% Plans Reviewed Within 14 Days	95%	92%	93%	94%

PARKS & RECREATION

MERRIAM MARKETPLACE

**Department Goal:** Enhance City’s economic base by offering activities and programs that promote the use of Merriam Marketplace

- Objective:**
- Provide some form of weekly entertainment or activity during the Farmers’ Market.

PUBLIC WORKS

CAPITAL IMPROVEMENT PROGRAM

**Department Goal:** Promote and stimulate quality development to enhance the City’s economic base

- Objective:**
- Promote redevelopment and new development within Merriam by improving and enhancing public infrastructure.





2025

CITY OF MERRIAM, KANSAS

# FINANCIAL OVERVIEW

ANNUAL BUDGET



Bask sculpture at the Merriam Community Center courtyard.

# DESCRIPTIONS OF ACCOUNTS & FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which is comprised of its assets, liabilities, fund balance, revenues and expenditures or expenses, as appropriate. The types of funds maintained by the City are as follows:

**General Fund:** The principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund. The General Fund is used to pay for the expenditures of various departments throughout the City, with a few exceptions as noted below under Special Revenue Funds. The Risk Management Reserve Fund accounts for transfers from the General Fund and is used for the payment of risk management related expenses. For financial reporting purposes, the City's Risk Management Reserve Fund, which has its own legally adopted budget, is reported with the General Fund. Revenue sources include property and sales taxes.

**Special Revenue Funds:** Used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City as identified below.

- ▶ **Special Highway Fund:** accounts for Motor Fuel tax receipts and is used for construction, maintenance and repairs of City roads.
- ▶ **Special Parks and Recreation Fund:** accounts for one third of the Special Alcohol tax receipts and is used to purchase and maintain City parks and recreational services and facilities.
- ▶ **Special Alcohol Fund:** accounts for one third of the Special Alcohol tax receipts and is used to support the Johnson County Alcohol Tax Fund programs and the City's own programs to prevent and manage substance abuse.
- ▶ **Transient Guest Tax Fund:** accounts for Transient Guest tax receipts and is used to enhance the community in ways that attract visitors and economic development.
- ▶ **I-35 TIF Fund:** accounts for receipts from the property and sales tax increments in the redevelopment district.

**Bond and Interest Fund:** Used to account for the accumulation of resources for and the payment of principal, interest and other related costs of the City's general obligation bonds. Resources include a dedicated mill levy and transfers from the Capital Improvement Fund.

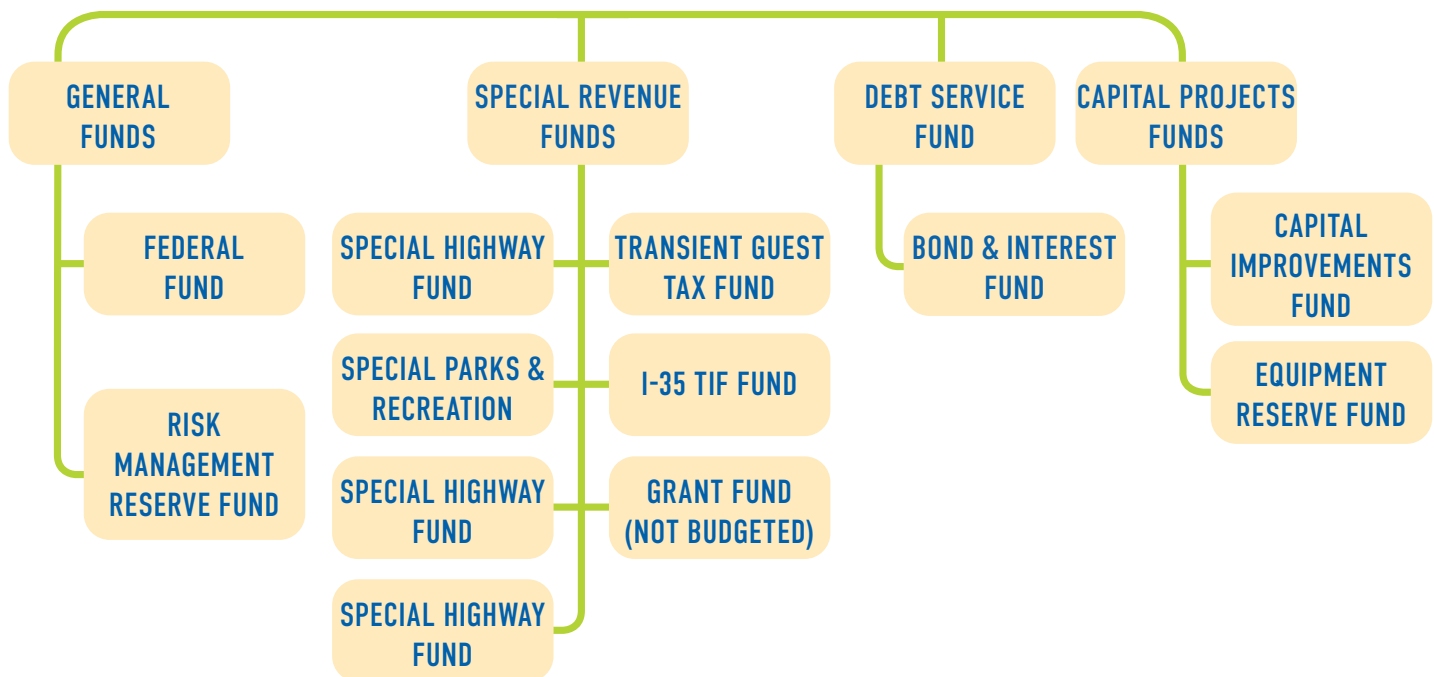


**Capital Projects Funds:** Used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays including acquisition or construction of capital facilities and other capital assets.

- ▶ **Capital Improvement Fund** is used to account for monies derived from General Fund transfers, special sales taxes for streets, grants and contributions of outside agencies used to finance infrastructure improvements in the City. This fund also accounts for monies tax incremental financing (TIF) revenues not committed to developers.
- ▶ **Equipment Reserve Fund** accounts for transfers from the General Fund and is used to finance the acquisition of major equipment purchases.

The City has additional funds that are audited, but not included in the budget. The special law enforcement fund accounts for monies derived from property seizures related to illegal drug arrests and prosecution as well as the disbursement of monies for drug enforcement purposes. The Grant Fund is used to account for major federal grants.

#### CITY OF MERRIAM GOVERNMENTAL FINANCIAL STRUCTURE



*A Fund is an accounting entity with a self-balancing set of accounts that records financial transactions for a specific government activity or function. A fund includes both revenue and expenditure accounts. The fund balance of a fund is the excess of a fund's current assets over its current liabilities.*



## FUND - FUNCTION - DEPARTMENT - DIVISION - OBJECT

The Expenditure account numbers used in the City of Merriam's budgeting and accounting process are broken down by fund, function, department, division, and object.

A function is a group of related activities aimed at accomplishing a major service. A department is a major administrative section of the City of Merriam, which indicates overall management responsibility for an operation, or group of related operations within a functional area. A division is a segment of the department, which is assigned a specific operation. The expenditure object number designates a specific expense account and is consistently applied throughout all departments, divisions, and organizations.

The Revenue account numbers used in the City of Merriam's budgeting and accounting process are broken down by fund, section, and object.

## FUND - SECTION - OBJECT

Sections are categories of revenues such as property taxes, non-property taxes, licenses and permits, intergovernmental, charges for service, fines and forfeitures, use of money, miscellaneous, and non-revenue receipts. The revenue object number designates a specific revenue account and is consistently applied in funds.



## Percent of Expenditures Associated with Funds (approximate)\*

Department	General	Special Highway	Special Alcohol	Special Parks	Transient Guest	Risk Mgmt	Equip. Reserve	I-35 TIF	Capital Improv
City Council	100								
Administration	95				3	2			
Municipal Court	100								
General Overhead	100								
Information Services	77						23		
Police	88		1				11		
Fire	99						1		
Public Works	83	6					11		
Parks and Recreation	87			1	10		2		
Merriam Marketplace					100				
Visitors Bureau					100				
Economic Development								100	
Community Development	100								
CIP Administration									100

The Special Highway Fund covers street expenses, the Special Alcohol Fund supports Police education programs, the Special Parks & Recreation Fund aids park purchases, the Transient Guest Tax Fund funds community events, the Risk Management Fund covers risk consulting fees, and the Equipment Reserve Fund supports large equipment purchases across departments.

Many General Fund programs generate insufficient revenues to cover operational costs, relying on sales, property taxes, and other general revenues for support. For instance, building permits fund less than one-fifth of the Community Development department's expenses. City Council policy decisions will guide resource allocation during funding pressures.

## Basis of Accounting

All governmental and agency fund types use the modified accrual basis of accounting, where revenues are recorded when collected, unless they are measurable and available for City operations. Significant revenues susceptible to accrual include delinquent property taxes, sales and utility taxes, interest, and certain grants. Expenditures are recorded when the liability is incurred, excluding long-term debt interest. Intergovernmental revenues follow specific legal and contractual guidelines, with virtually unrestricted funds recognized upon receipt or earlier if criteria are met. Licenses, permits, service charges, fines, and miscellaneous revenues are recorded when cash is received. Proprietary fund types use the accrual basis, recognizing revenues when earned and expenses when liabilities are incurred, but the City does not have proprietary fund types.

## Budgetary Basis and Ending Cash Position

The City Council must adopt a balanced budget, aligning total resources with obligations, as mandated by State Budget Law, which prohibits excessive spending and unappropriated balances in tax-supported funds. The budget is prepared on a modified accrual basis, utilizing prior year's ending cash balances to balance the budget. Although the fund balance is not an annual revenue source, year-end carryovers support future operating and capital budgets, with reserves critical for unexpected demands and revenue shortfalls. Kansas statutes require budgeted ending fund balances to be zero, but the City does not expect to expend these reserves. The City meets its reserve goal of 30-35% of General Fund operating revenue through 2025, although conservative revenue estimates will decrease the total fund balance and General Fund balance from 2023 to 2025. The Bond and Interest Fund pays debt service costs through property taxes and a 1/4 cent sales tax for the community center, while the non-major Equipment Reserve Fund varies based on projected needs, and the Risk Management Fund acts as a contingency for uninsured expenditures. Encumbrances are treated as budgetary expenditures in the year incurred.

## Fund Balance: Actual v. Projected

Fund	Actual Fund Balance			Projected	
	2022	2023	% Change	2024	2025
General Fund	\$9,684,160	\$11,023,878	13.83%	\$8,306,585	\$6,099,910
Capital Improvements	24,200,831	29,869,653	23.42%	29,691,244	30,556,367
Bond and Interest	903,913	499,990	-44.69%	512,838	400,652
I-35 District TIF	4,535,538	3,637,241	-19.81%	1,116,448	1,863,237
Other Governmental	3,142,392	3,518,412	11.97%	3,225,233	3,028,103
<b>Total</b>	<b>\$42,468,856</b>	<b>\$48,549,174</b>		<b>\$42,852,348</b>	<b>\$41,948,269</b>

## Additional Considerations

To ensure fiscal responsibility, the Kansas Legislature enacted a cash-basis law in 1933 (K.S.A. 10-1101 to 10-1122) prohibiting municipalities from incurring debt beyond the funds available in their treasury. This law prevents municipalities from spending more than their annual operating revenues and issuing short-term debt for operating expenses. Kansas Statutes require municipal record-keeping that complies with cash-basis and budget laws, maintaining separate funds for specific purposes and projects per state law, bond covenants, tax levies, and City Council resolutions. An annual report details revenues, encumbrances, and expenditures against budgeted amounts.

# FINANCIAL POLICIES

## General Provisions

The City of Merriam financial policies and provisions, compiled below, set forth the basic framework for the overall fiscal management of the City. These policies assist the decision making process of the City Council and the Administration. These policies provide guidelines for evaluating both current activities and proposals for future programs and budgets. Some policies are covered by formally adopted City Council policies; others are covered by administrative policy only.

Financial policies aid the City by improving financial management, improving financial position, and improving the creditworthiness of the City. They also serve to ensure that all financial transactions conducted by or on behalf of the City, its agencies, departments, officials, and authorized agents, shall be made in a manner and method which provides for the most proficient and effective management of the financial resources and funds of the City. These policies provide for the maximum protection of the City taxpayer, in accordance with and utilizing established financial management practices, accounting standards, and auditing requirements.

Included in these are specific policies related to operations, accounting and auditing, reserves, capital projects, cash management, debt, and budget.

The City Council is responsible for establishing and authorizing policies and procedures for the management of all financial resources and transactions of the City. The City Administrator, Finance Director, and other City officials are responsible for adopting administrative procedures necessary to implement the financial policies.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards and best financial management practices, and which are consistent and comply with all applicable state and federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

## Revenue Provisions

The City will attempt to maintain a diversified and stable revenue system to shelter it from short term fluctuations in any one revenue source.

The City will attempt to obtain additional revenue sources as a way of ensuring a stable balanced budget.

The City will establish user charges and fees at a level relative to the cost of providing the service.

The City will annually review its user charges and fees. The City will consider market rates and charges levied by other public and private organizations for similar services.

The City acknowledges the fact that property values have historically increased in this area of the country. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. The City will annually review the effect



of increasing property values and will take that into consideration when establishing the mill levy rate. The City of Merriam's property tax rate has trended down over the past few years. A clerical error in the 2024 budget artificially decreased the rate significantly, however the 2025 budget self corrects the error and increases the rate back to an appropriate level.

The Council has adopted a policy that dictates the use of sales tax revenues. The City's local sales tax is initially deposited into the General Fund. After ensuring the General Fund reserve policy is followed, up to 50% of sales tax receipts is transferred to the Capital Improvement Fund. The 0.25% special streets and stormwater sales tax, which was renewed in January 2020, and will be collected through 2030, is utilized for applicable capital improvement projects. The 0.25% special sales tax for Parks and Recreation, which will be collected through 2027, partially funds the debt service on the new community center. A transfer of XX% of sales tax receipts into the CIP Fund is budgeted for 2024.

## **Expenditure Provisions**

The City will manage expenditures to assure that service will be efficient and cost effective in carrying out the public policy directives established by the Council.

The City will actively participate in risk management pools with other local area governments as long as the pools continue to outperform the market rates for these same services.

The City will continue to support a scheduled level of maintenance and replacement of its infrastructure, fleet, and other equipment and facilities.

## **Reserve Provisions**

The City maintains a reserve and fund balance policy which sets a target of 30% to 35% of General Fund revenue for the combined General Fund and Risk Management Fund balances. If projected fund balances fall below the target range, the policy requires the City Administrator to submit a plan to restore the balances within range of the next five-year General Fund balance projection. The Risk Management Reserve Fund provides security from uninsured losses including emergency events or lawsuits, and conditions resulting in unanticipated expenditure requirements or revenue fluctuations.

The 2024 Budget satisfies the policy regarding General Fund reserves.

## **Capital Project Provisions**

The City will annually develop a five-year plan for capital improvements in accordance with City policies.

The City will adopt an annual capital budget based on the five-year capital improvement plan.

### **Cash Management/Investment Provisions**

The City will deposit all funds the day following receipt. Cash and checks will be secured overnight in a lockbox.



## Cash Management / Investment Provisions

The City will deposit all funds the day following the receipt. Cash and checks will be secured overnight in a lockbox. The City will collect revenues aggressively, including past due bills of any type.

The Council has adopted a formal investment policy to guide the investment of idle funds. The policy emphasizes the preservation of principal, while seeking to obtain the best available rate of return. The policy fully complies with statutes concerning the investment of funds by municipalities in Kansas.

## Debt Financing Provisions

The City maintains a debt financing policy to ensure that debt is managed in a fiscally prudent manner and complies with state/federal laws, minimizes taxpayer costs, does not adversely impact future generations, and will not harm the City's credit rating.

When general obligation debt is issued, the City will seek to obtain interest costs that are the lowest attainable in the market, preferably through competitive sale. The City will seek to maintain good financial policies and financial reporting to aid in the acquisition of the best market rates. The City will comply with the legal debt margin established by the statutes. The State of Kansas limits bonded debt to 30% of assessed valuation (excluding: revenue bonds, storm drainage or sanitary sewer improvement bonds and refunding bonds).

## Accounting

The City will follow the Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) for budget preparation and financial reporting. The City will submit to an annual audit by an independent certified public accountant with the goal of attaining an unqualified opinion. The City will prepare an Annual Comprehensive Financial Report (ACFR) and submit it for consideration to the Government Finance Officers Association for their Certificate of Achievement for Excellence in Financial Reporting. The City will prepare a Popular Annual Financial Report (PAFR) and submit it for consideration to the Government Finance Officers Association for their Award of Outstanding Achievement in Popular Annual Financial Reporting. The City will follow the standards of full disclosure in all financial reporting and bond offering statements.

## Balanced Budget

The City Council must adopt a balanced budget, where total resources equal total obligations in accordance with K.S.A. 79-2927. Total resources include beginning fund balances and total obligations include contingency and ending fund balances. The budget adoption and amendment process is described further on the following pages. This budget complies with all relevant state laws and City financial policies.

# BUILDING THE BUDGET

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It is the policy of the City Council to plan for the orderly operation of the City by the adoption of an annual budget of all anticipated revenues and expenditures according to K.S.A. 79-2927 et. seq. Total resources include beginning fund balances and total obligations include contingency and ending fund balances.

## Responsibilities

Citizens are encouraged to share ideas and provide input concerning City operations as well as budgetary issues. Citizens may provide input at council meetings, public hearings, and through surveys and other forms of communication.

The City Council is responsible for reviewing and adopting an annual budget for all funds for which the City is responsible. Council must also approve large purchases, change orders to existing contractual agreements, and budget transfers between funds.

The City Administrator is responsible for recommending a balanced budget to the Council for adoption. In addition, the City Administrator provides general guidelines for budget preparation as well as overseeing budget implementation during the fiscal year.

The Finance Director is responsible for establishing the budget schedule; evaluating department requests; estimating revenues, expenses, and financial impacts of budget proposals; ensuring compliance with applicable state budget laws; providing the Council with the information necessary to make responsible decisions; and administering the policy and procedures.

## Budget Development Process

During the first quarter of each year, the Finance Director and the City Administrator establish the calendar for adoption of the annual operating budget for the following year. The calendar is designed to allow sufficient time for preparation of budget requests, public comment, staff and City Administrator review, Council consideration, and publication and submission deadlines established by statute. All dates are to be considered mandatory deadlines unless otherwise modified by the City Administrator.

The Finance Director issues budget forms and instructions to departments in March. All departments shall submit their budget requests according to the schedule and instructions. The Finance Director reviews and evaluates the budget requests, and assists the City Administrator in formulating the budget to be recommended to the Council. Departments are prepared to fully explain and justify their requests to the City Administrator.

The City Administrator formulates a recommended budget and submits it to the Council for consideration in July. The Council will meet in work sessions to consider and discuss the budget. The Council may invite officials, departments, and agencies to present additional information or justifications concerning their requests. Copies of the proposed budget summary are available to the public at City Hall and on the website by mid-July.

## Annual Budget Adoption

By June 15, the County Clerk will calculate and provide to the City the Revenue Neutral Rate (RNR) along with the most current assess 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 its intent to levy above the RNR.

The Finance Director publishes the proposed budget, intent to exceed the RNR and notice of a public hearing in the local newspaper. The public hearing shall be scheduled at least 10 days later than the date of the publication and between August 20 and September 20. In addition to city required notifications regarding the RNR Hearing, for tax years commencing after 2021, the County Clerk will notify all taxpayers of intent to levy above RNR.

The Council will then hold a public hearing on the date and time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the intent to exceed the RNR and the proposed budget. Copies of the Budget in Brief are available at this meeting. The Council adopts an annual budget and the Finance Director files it with the County Clerk. Copies of the expanded budget document are available to the public at City Hall and on the website in late fall.

The process of amending the City's budget is outlined and authorized by K.S.A. 79-2929a. Amendments to the City's budget are allowed only in the event of an increase in the original budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To amend the budget the City is required to publish a "Notice of Hearing" 10 days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.



2024 CALENDAR FOR 2025 BUDGET

CA=City Administrator // ACA=Assistant City Adminstrator // CC=City Council // FD=Finance Director // PW=Public Works // E=City Engineer

JANUARY

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

26 Solicit Goals/Objectives Updates From Council  
CA & FD

FEBRUARY

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

26 Accept New Goals & Objectives  
CA & CC

27 Review New Goals with Dept. Heads  
CA

MARCH

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

21 Discussion of 5-Year CIP Updates  
CA., ACA, PW, FD, and CE

APRIL

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

5 Dept. Budget Requests Due  
Dept. Heads

8-19 Review of Dept. Budget Requests  
CA and FD

19 CIP Tour  
CC, CA, PW, and FD

22 5-Year Capital Improvement Program  
Presentation and Discussion  
CC, CA, PW, and FD

22-6/7 Develop Recommended Budgets  
City Admin., Finance Director

MAY

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

4/22-6/7 Develop Recommended Budgets  
CA and FD

JUNE

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

4/22-6/7 Develop Recommended Budgets  
CA and FD

10 Preliminary Operating Budget Discussion  
Review 2024/2025 Review Projections  
CC, CA, and FD

14 Revenue Neutral Rate and Tax Valuations  
Available  
Johnson County Clerk

24 Review Detailed Draft Budgets and  
Determine Intent to Exceed RNR  
CC, CA, and FD

JULY

S	M	T	W	TH	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

19 Notify County Clerk of Intent to Exceed  
or NOT Exceed RNR  
FD

23 Publication of Public Hearing Notice  
for Budget  
FD

24 Budget Summary Available  
FD and Communications

AUGUST

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

If the City DOES NOT Intend to Exceed Neutral Rate:

12 Public Hearing for 2025 Budget Consider  
Resolution to Adopt Budget  
CC

23 Certify Budget to County Clerk  
FD

If the City DOES Intend to Exceed Neutral Rate:

26 Public Hearing to Consider Exceeding RNR  
CC

30 Certify Budget to County Clerk  
FD

# BUDGET OVERVIEW

## ALL FUNDS COMBINED

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
Beginning Fund Balance	42,466,834	38,448,829	48,549,174	42,852,348
<b>REVENUES</b>				
Property Tax	5,501,177	5,087,809	5,030,419	6,233,594
City Sales Tax	16,550,839	15,687,750	16,197,000	16,361,220
County Sales Tax	2,714,126	2,691,650	2,690,000	2,690,000
TIF Receipts	4,692,090	4,724,725	4,613,992	5,543,832
Other Taxes	1,383,853	1,387,675	1,342,026	1,344,338
Franchise Fees	1,310,839	1,385,000	1,290,500	1,290,500
Licenses/Fees/Permits	2,009,815	1,827,885	2,013,000	2,015,125
Fines	758,231	900,000	750,000	750,000
Investment Income	2,379,202	202,000	1,254,310	557,400
Miscellaneous	1,278,690	2,988,782	3,043,007	1,800,844
<b>Total Revenues</b>	<b>38,578,862</b>	<b>36,883,276</b>	<b>38,224,254</b>	<b>38,586,853</b>
Transfers In	5,661,138	8,429,135	10,279,000	6,083,618
<b>Total Resources*</b>	<b>86,706,834</b>	<b>83,761,240</b>	<b>97,052,428</b>	<b>87,522,819</b>
<b>EXPENDITURES</b>				
Personal Services	10,423,111	11,958,235	11,240,739	12,986,831
Contractual Fire Services	2,622,739	2,874,792	2,702,304	3,041,613
Contractual Services	3,215,893	4,340,615	4,071,981	4,668,471
Commodities	704,722	1,107,745	1,043,081	1,100,556
Capital Outlay	683,900	2,542,678	2,404,550	1,636,685
Capital Improvements	8,381,088	11,269,896	11,243,331	8,098,563
Debt Service	3,267,650	2,661,500	2,661,500	2,657,000
TIF Expenditures	1,665,795	7,826,777	7,811,350	4,307,043
Health and Welfare	1,531,624	788,345	742,244	994,170
<b>Total Expenditures</b>	<b>32,496,522</b>	<b>45,370,583</b>	<b>43,921,080</b>	<b>39,490,932</b>
Transfers Out	5,661,138	8,429,135	10,279,000	6,083,618
<b>Total Uses</b>	<b>38,157,660</b>	<b>53,799,718</b>	<b>54,200,080</b>	<b>45,574,550</b>
<b>Ending Balance</b>	<b>48,549,174</b>	<b>29,961,522</b>	<b>42,852,348</b>	<b>41,948,269</b>
<b>Uses + Ending Fund Balance*</b>	<b>86,706,834</b>	<b>83,761,240</b>	<b>97,052,428</b>	<b>87,522,819</b>



FUND OVERVIEW - 2025 BUDGET

	General	Special Highway	Special Alcohol	Special Parks and Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	I-35 District TIF Fund	Totals
Beginning Fund Balance	\$ 8,306,585	\$ 335,992	\$ 35,520	\$ 22,165	\$ 506,109	\$ 1,090,794	\$ 1,234,653	\$ 29,691,244	\$ 512,838	\$ 1,116,448	\$ 42,852,348
Revenue											
Property	6,233,594	-	-	-	-	-	-	-	-	-	6,233,594
City Sales/Use	11,315,520	-	-	-	-	-	-	2,522,850	2,522,850	-	16,361,220
County Sales	2,690,000	-	-	-	-	-	-	-	-	-	2,690,000
TIF Revenues										5,543,832	5,543,832
Other Taxes	428,961	299,830	26,791	26,792	550,000	-	-	-	11,964	-	1,344,338
Franchise Fees	1,290,500	-	-	-	-	-	-	-	-	-	1,290,500
Licenses/Permits/Fees	2,015,125	-	-	-	-	-	-	-	-	-	2,015,125
Fines	750,000	-	-	-	-	-	-	-	-	-	750,000
Investment Income	200,000	2,000	200	200	5,000	20,000	10,000	300,000	10,000	-	557,400
Other Revenues	105,000	-	-	-	70,875	-	35,000	1,589,969	-	-	1,800,844
Total Revenue	25,028,700	301,830	26,991	26,992	625,875	20,000	45,000	4,412,819	2,544,814	5,553,832	38,586,863
Transfers In	-	-	-	-	-	-	1,500,000	4,563,618	-	-	6,083,618
Total Resources*	\$ 33,335,285	\$ 637,822	\$ 62,511	\$ 49,157	\$ 1,131,984	\$ 1,110,794	\$ 2,779,653	\$ 38,687,681	\$ 3,057,652	\$ 6,670,280	\$ 87,522,819
Expenditures											
Personal Services	\$ 12,340,732	\$ -	\$ -	\$ -	\$ 397,048	\$ -	\$ -	\$ 249,051	\$ -	-	\$ 12,986,831
Contractual Services	7,415,019	-	-	-	165,165	50,000	-	79,900	-	4,307,043	12,017,127
Commodities	1,057,706	30,000	-	-	9,050	-	-	3,800	-	-	1,100,556
Capital Outlay	-	-	-	20,000	-	-	1,616,685	-	-	-	1,636,685
Capital Improvements	-	300,000	-	-	-	-	-	7,798,563	-	-	8,098,563
Debt Service	-	-	-	-	-	-	-	-	2,657,000	-	2,657,000
Health & Welfare	838,300	-	25,000	-	130,870	-	-	-	-	-	994,170
Total Expenditures	21,651,757	330,000	25,000	20,000	702,133	50,000	1,616,685	8,131,314	2,657,000	4,307,043	39,490,932
Transfers To Other Funds	5,583,618	-	-	-	-	-	-	-	-	500,000	6,083,618
Total Uses	\$ 27,235,375	\$ 330,000	\$ 25,000	\$ 20,000	\$ 702,133	\$ 50,000	\$ 1,616,685	\$ 8,131,314	\$ 2,657,000	\$ 4,807,043	\$ 45,574,550
Ending Fund Balance	\$ 6,099,910	\$ 307,822	\$ 37,511	\$ 29,157	\$ 429,851	\$ 1,060,794	\$ 1,162,968	\$ 30,556,367	\$ 400,652	\$ 1,863,237	\$ 41,948,269
Uses + Ending Fund Balance*	\$ 33,335,285	\$ 637,822	\$ 62,511	\$ 49,157	\$ 1,131,984	\$ 1,110,794	\$ 2,779,653	\$ 38,687,681	\$ 3,057,652	\$ 6,670,280	\$ 87,522,819

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

## 2025 Revenue Overview - By Fund and Source

	General	Special Highway	Special Alcohol	Special Parks and Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	I-35 District TIF Fund	Totals
<b>Beginning Fund Balance</b>	\$ 8,306,585	\$ 335,992	\$ 35,520	\$ 22,165	\$ 506,109	\$ 1,090,794	\$ 1,234,653	\$ 29,691,244	\$ 512,838	\$ 1,116,448	\$ 42,852,348
<b>Revenues</b>											
<b>Taxes:</b>											
Property	6,233,594	-	-	-	-	-	-	-	-	-	6,233,594
City Sales/Use	11,315,520	-	-	-	-	-	-	2,522,850	2,522,850	-	16,361,220
County Sales	2,690,000	-	-	-	-	-	-	-	-	-	2,690,000
TIF Revenues	-	-	-	-	-	-	-	-	-	5,543,832	-
Motor Vehicle	402,169	-	-	-	-	-	-	-	11,964	-	414,133
Alcohol	26,792	-	26,791	26,792	-	-	-	-	-	-	80,375
Transient Guest	-	-	-	-	550,000	-	-	-	-	-	550,000
Fuel	-	299,830	-	-	-	-	-	-	-	-	299,830
<b>Total Taxes</b>	<b>20,668,075</b>	<b>299,830</b>	<b>26,791</b>	<b>26,792</b>	<b>550,000</b>	<b>-</b>	<b>-</b>	<b>2,522,850</b>	<b>2,534,814</b>	<b>5,543,832</b>	<b>32,172,984</b>
<b>Franchise Fees:</b>											
Electric	810,000	-	-	-	-	-	-	-	-	-	810,000
Gas	310,000	-	-	-	-	-	-	-	-	-	310,000
Phone/Cable	84,000	-	-	-	-	-	-	-	-	-	84,000
Wastehaulers	86,500	-	-	-	-	-	-	-	-	-	86,500
<b>Total Franchise Fees</b>	<b>1,290,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,290,500</b>
<b>Lic/Pmts/Fees:</b>											
Occ. & Prof. Licenses	210,000	-	-	-	-	-	-	-	-	-	210,000
Construction Permits	200,000	-	-	-	-	-	-	-	-	-	200,000
Community Center Fees	1,602,125	-	-	-	-	-	-	-	-	-	1,602,125
Other Fees	3,000	-	-	-	-	-	-	-	-	-	3,000
<b>Total Lic/Pmts/Fees</b>	<b>2,015,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,015,125</b>
<b>Fines</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>750,000</b>
<b>Intergovernmental</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,589,969</b>	<b>-</b>	<b>-</b>	<b>1,594,969</b>
<b>Interest Income</b>	<b>200,000</b>	<b>2,000</b>	<b>200</b>	<b>200</b>	<b>5,000</b>	<b>20,000</b>	<b>10,000</b>	<b>300,000</b>	<b>10,000</b>	<b>10,000</b>	<b>557,400</b>
<b>Miscellaneous</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,875</b>	<b>-</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>205,875</b>
<b>Total Revenues</b>	<b>25,028,700</b>	<b>301,830</b>	<b>26,991</b>	<b>26,992</b>	<b>625,875</b>	<b>20,000</b>	<b>45,000</b>	<b>4,412,819</b>	<b>2,544,814</b>	<b>5,553,832</b>	<b>38,586,853</b>
<b>Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>4,583,618</b>	<b>-</b>	<b>-</b>	<b>6,083,618</b>
<b>Total Resources</b>	<b>\$ 33,335,285</b>	<b>\$ 637,822</b>	<b>\$ 62,511</b>	<b>\$ 49,157</b>	<b>\$ 1,131,984</b>	<b>\$ 1,110,794</b>	<b>\$ 2,779,653</b>	<b>\$ 38,687,681</b>	<b>\$ 3,057,652</b>	<b>\$ 6,670,280</b>	<b>\$ 87,522,819</b>

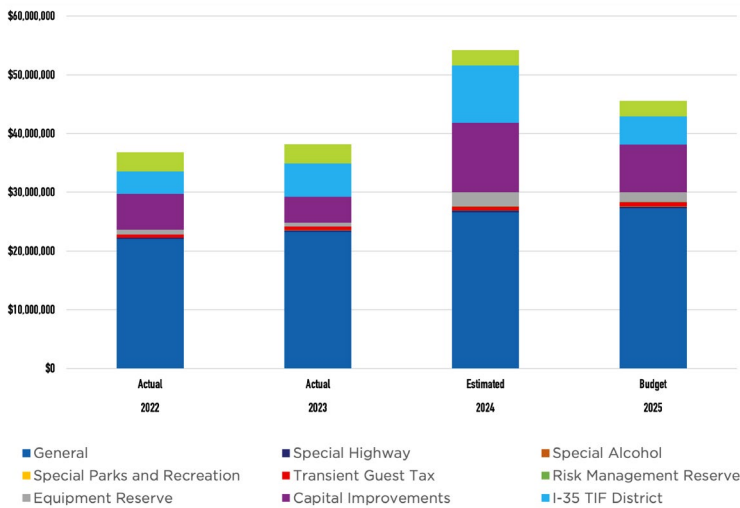
EXPENDITURE SUMMARY BY FUND

	2022	2023	2024	2025
Fund	Actual	Actual	Estimated	Budget
General	\$22,013,578	\$23,240,460	\$26,586,276	\$27,235,375
Special Highway	212,356	292,652	330,000	330,000
Special Alcohol	20,000	20,000	20,000	25,000
Special Parks and Recreation	17,987	19,571	20,000	20,000
Transient Guest Tax	535,877	564,030	620,803	702,133
Risk Management Reserve	8,058	20,575	20,000	50,000
Equipment Reserve	846,380	664,329	2,384,550	1,616,685
Capital Improvements	6,078,738	4,374,222	11,872,166	8,131,314
I-35 TIF District	3,856,401	5,694,171	9,684,785	4,807,043
Bond Interest	3,241,700	3,267,650	2,661,500	2,657,000
Total Expenditures by Fund	\$36,831,075	\$38,157,660	\$54,200,080	\$45,574,550

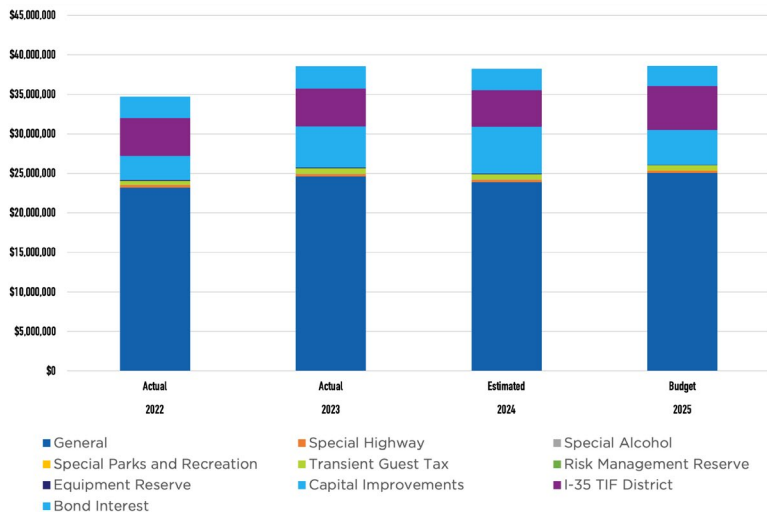
REVENUE SUMMARY BY FUND

	2022	2023	2024	2025
Fund	Actual	Actual	Estimated	Budget
General	\$23,183,901	\$24,580,178	\$23,868,983	\$25,028,700
Special Highway	300,933	311,610	304,000	301,830
Special Alcohol	25,594	27,736	26,212	26,991
Special Parks and Recreation	25,602	27,180	26,212	26,992
Transient Guest Tax	483,403	638,776	640,750	625,875
Risk Management Reserve	2,142	46,361	20,000	20,000
Equipment Reserve	168,190	105,510	85,000	45,000
Capital Improvements	3,016,524	5,181,910	5,914,757	4,412,819
I-35 TIF District	4,787,287	4,795,874	4,663,992	5,553,832
Bond Interest	2,701,695	2,863,727	2,674,348	2,544,814
Total Revenues by Fund	\$34,695,271	\$38,578,862	\$38,224,254	\$38,586,853

EXPENDITURES BY FUND



REVENUE BY FUND

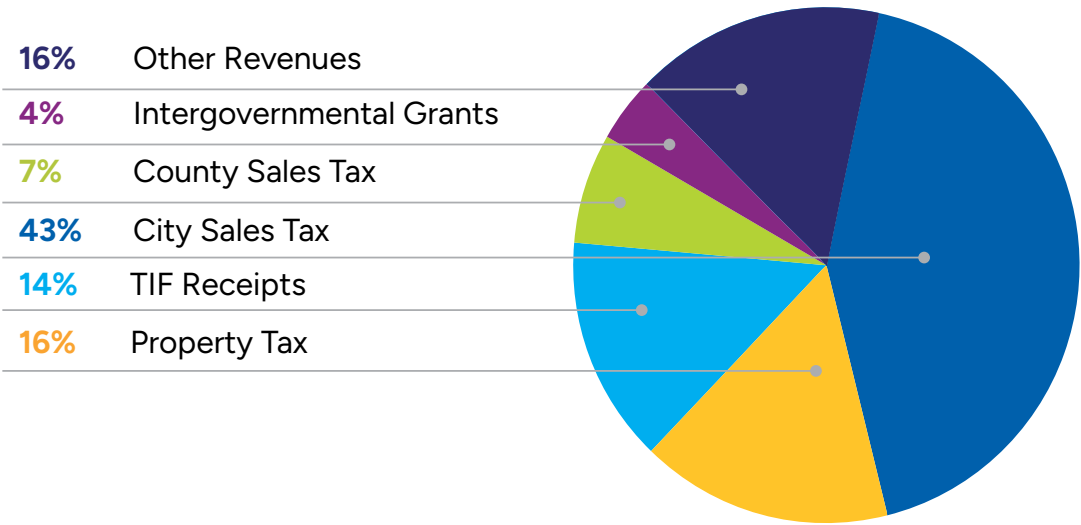


# REVENUES

The City of Merriam has developed a diverse base of revenues to fund its operational and capital needs. The purpose of this section is to describe the major revenue sources and trends and how these affect the City. Special emphasis is placed on five major revenue sources. This set of revenues is significant in that they collectively represent 84.0% of the City’s projected current revenues in 2025. Current revenues are those funds that the City has budgeted to collect in 2025. Current revenue does not include beginning fund balance, interfund transfers, and bond proceeds. Each major source of revenue is described on the following pages. Excluding interfund transfers, bond proceeds, and projected beginning fund balance, current revenues projected in the 2025 budget total \$38,586,853. These five major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Source - All Funds	Budgeted 2025 Revenue	Percent of Total Current Revenues
City Sales and Use Tax	\$16,361,220	42.4%
Ad Valorem Property Tax	6,233,594	16.2%
TIF Revenues	5,543,832	14.3%
County Sales Tax	2,690,000	7.0%
Intergovernmental Grants	1,589,969	4.1%
Subtotal Major Revenue Sources	32,418,615	84.0%
All Other Revenues	6,168,238	16.0%
Total Current Revenues	\$38,586,853	100.0%

## MAJOR REVENUE SOURCES - BUDGETED 2025



## TIF Revenues

In 1994, the City established the I-35 Redevelopment District (the District) pursuant to Kansas Statute Annotated 12-117. Real 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 District. In addition, 50% of certain sales taxes in excess of base year collections are also captured. These revenues can be used to pay for redevelopment project costs within the District.

The City currently has three tax increment financing agreements with developers:

- ▶ **IKEA Merriam:** The 360,000 square foot IKEA home furnishing store at I-35 and Johnson Drive opened in September 2014. The City committed future sales and property tax increments to IKEA Property, Inc., a “destination-retailer”, who attracts shoppers from throughout the region.
- ▶ **Merriam Village:** This 17-acre site located near Johnson Drive and I-35 includes a 55,000 square foot Hobby Lobby (craft and home décor), Quik Trip convenience store, and four fast food restaurants. The City has committed to provide future property tax increments to Developer’s Diversified Realty, Inc.
- ▶ **Merriam Grand Station:** Provides reimbursement in eligible project costs for the construction of approximately 10,000 square feet of restaurant and retail space, approximately 10,000 square feet of civic activity space and outparcels totaling approximately 11,000 square feet.

## Ad Valorem Property Tax

Property taxes are collected on the assessed valuation of taxable real, tangible personal property plus motor vehicles. The County Clerk provides the estimated assessed valuation used in the calculation of property taxes necessary to fund the budget. Note that the assessed valuation established and the mill levy set in 2024 will fund the 2025 Budget. Numbers in this section exclude motor vehicle tax.

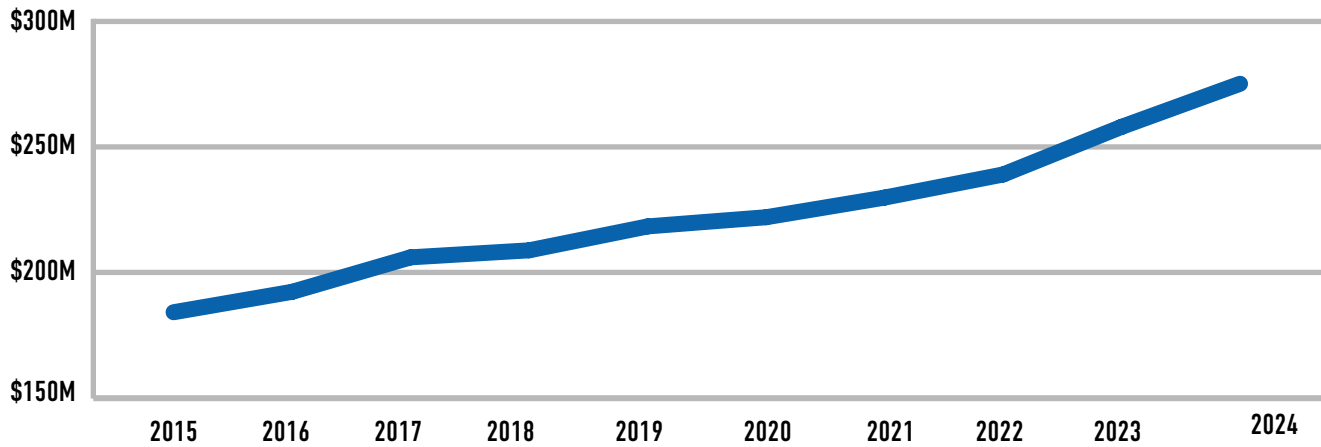
Budgeted 2025 ad valorem property taxes total \$6,233,594 or 16.2% of current revenues. General Fund ad valorem property taxes comprise \$6,233,594, or 24.9% of total General Fund current revenues (excluding transfers).

Based upon the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The 2025 budget projected an effective City property tax rate of 26.694 mills, which is an increase of 3.765 from the 2024 rate.



## ASSESSED VALUATION

The City's assessed valuation increased from \$240 million in 2023 to \$261 million in 2024 (a 8.4% increase). This includes motor vehicle valuation.

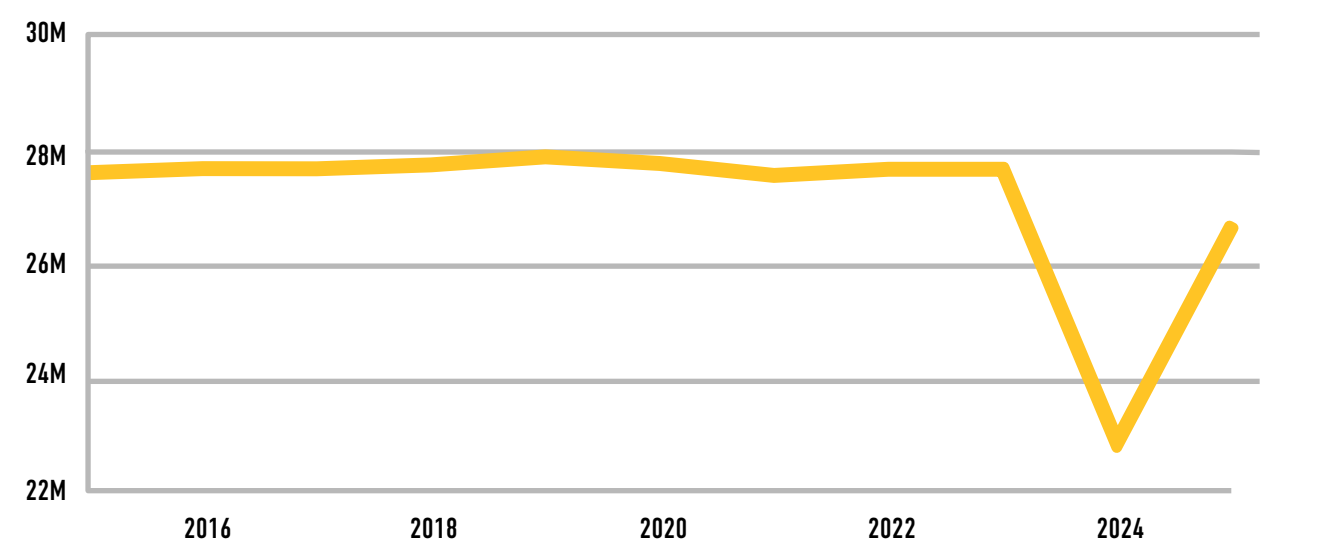


## ASSESSED VALUE & APPRAISED VALUE OF ALL TAXABLE TANGIBLE PROPERTY

Budget Year	Real Estate Assessed Value	Real Estate Appraised Value (Oct. Value)	Ratio of Appraised RE to Assessed RE Value	Personal Property Assessed Value	State Assessed (Utility) Assessed Value	Motor Vehicles (MV & RV) Assessed Value	Total Assessed	Budget Year	Real Estate Assessed Value
2015	155,689,963	1,129,281,120	13.79%	2,806,907	4,055,476	13,714,873	176,267,219	2015	155,689,963
2016	165,146,877	1,178,120,850	14.02%	2,126,470	4,454,316	14,086,878	185,814,541	2016	165,146,877
2017	180,799,984	1,259,979,190	14.35%	1,827,883	4,432,728	14,772,449	201,833,044	2017	180,799,984
2018	184,242,726	1,307,084,650	14.10%	1,650,584	4,127,886	15,111,838	205,133,034	2018	184,242,726
2019	194,788,021	1,373,880,060	14.18%	1,528,090	4,503,754	15,514,353	216,334,218	2019	194,788,021
2020	199,198,034	1,431,373,310	13.92%	1,339,398	4,638,914	15,403,750	220,580,096	2020	199,198,034
2021	208,059,929	1,521,647,370	13.67%	1,314,352	4,930,202	15,465,066	229,769,549	2021	208,059,929
2022	219,342,744	1,620,799,270	13.53%	1,091,227	5,034,926	15,069,057	240,537,954	2022	219,342,744
2023	240,967,004	1,784,617,250	13.50%	956,944	5,682,757	15,194,611	262,801,316	2023	240,967,004
2024	261,308,880	1,975,468,090	13.23%	822,487	5,995,788	14,820,754	282,947,909	2024	261,308,880

# CITY MILL LEVY

The mill levy for 2025 is 26.694 (a decrease of 0.971 mills from 2023). The 2024 mill levy experienced a clerical error that artificially decreased it below expected rates. Therefore, future mill levy rates will be compared to the 2023 rate.



# MILL LEVY RATE HISTORY

City of Merriam tax rates (expressed in mils)

Budget Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Mill Levy	27.605	27.676	27.673	27.741	27.880	27.765	27.558	27.665	27.665	22.929	26.694

Sales Taxes

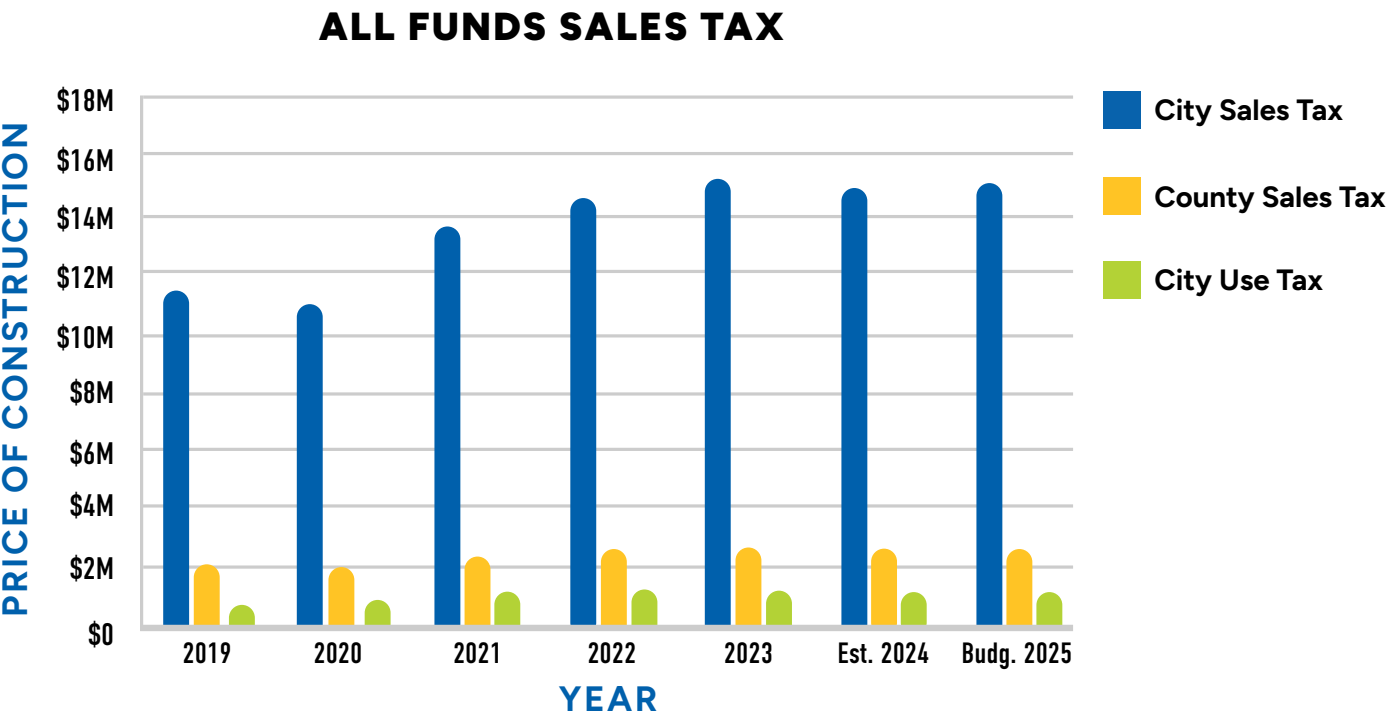
City Sales/Use Tax

The City’s largest source of income is a 1.50% tax on items purchased within the City. The 1% general City sales tax is collected by the General Fund; a 0.25% special City sales tax is collected by the Capital Improvement Fund for street and stormwater improvements; and a 0.25% special City sales tax is collected by the Bond & Interest Fund for construction of Parks & Recreation capital improvements. City sales tax and use tax revenues budgeted for 2025 for all funds total \$16,361,220 and are projected to comprise 42.4% of Citywide revenues. Budget 2025 projects City sales taxes at \$15,137,100 based on 101% of estimated 2024. Use taxes are budgeted at \$1,224,120 based on 101% of estimated 2024.

County Sales Tax

The City’s allocation of the countywide sales tax is made up of four components: 1) the City’s share of the countywide 0.6% sales tax, 2) the City’s share of the original countywide 0.25% Public Safety sales tax (effective 2011), 3) the City’s share of the countywide 0.25% Public Safety sales tax effective 2009, and 4) the City’s share of the countywide 0.25% Public Safety sales tax effective April 1, 2017. The proceeds are distributed by the Kansas Department of Revenue and are based on different distribution formulas. Total county sales taxes budgeted for 2025 are \$2,690,000. County sales tax revenues are projected to comprise 7.0% of total current revenues. Budget 2025 projects county sales taxes at 100% of estimated 2024.

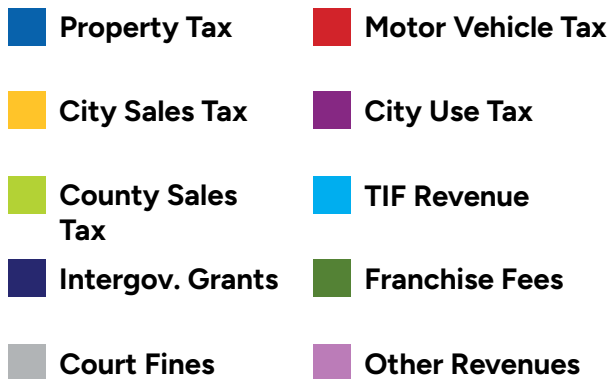
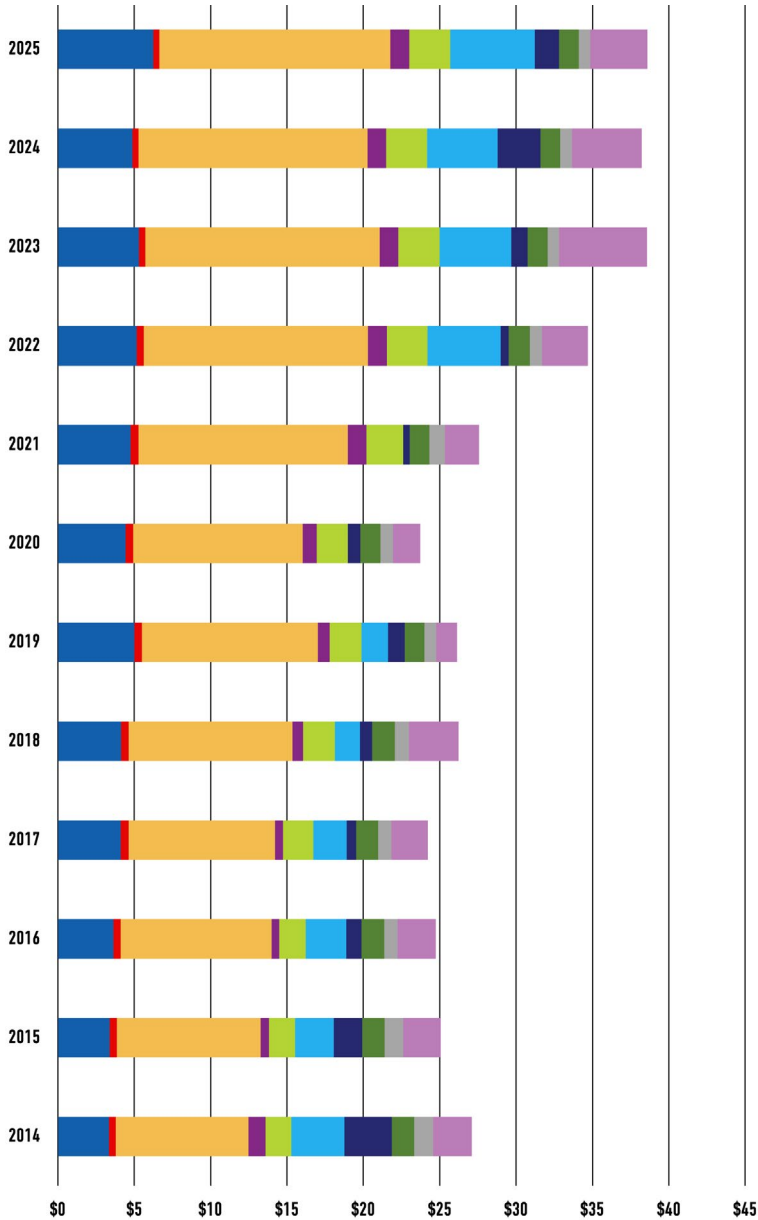
The historical trend of the City Sales Tax and County Sales Tax (all funds).



Intergovernmental Grants

The 2025 Capital Improvement Fund budget includes \$1,589,969 in Intergovernmental Grants from various sources. In 2025, this will include money from the Johnson County Assistance Road System Program (CARS) and funds from the American Rescue Plan Act (ARPA) for the Merriam Drive (Johnson Drive to 55th) street reconstruction project. All of these monies are related to specific capital improvement projects and will not be used for any of the City’s regular operations.

## MAJOR REVENUE SOURCES CITYWIDE 2014-2025



Year	Property Tax	City Sales Tax***	City Use Tax	County Sales Tax	TIF Revenues	Intergov. Grants	Franchise Fees	Court Fines	Other Revenues**	Total Budgeted Revenues
2014	\$3,343,540	\$8,681,150	\$1,122,693	\$1,682,881	\$3,485,000	\$3,084,029	\$1,477,427	\$1,240,239	\$2,538,394	\$27,109,552
2015	3,386,020	9,407,828	536,426	1,719,595	2,539,589	1,862,170	1,459,194	1,208,506	2,463,616	25,068,740
2016	3,632,316	9,871,658	508,042	1,740,379	2,639,467	1,014,898	1,475,516	872,163	2,504,512	24,739,564
2017	4,117,954	9,579,232	540,085	1,989,107	2,185,000	606,735	1,451,265	851,682	2,390,835	24,218,793
2018	4,144,683	10,711,957	708,416	2,070,804	1,650,000	789,349	1,494,896	910,292	3,242,712	26,220,903
2019	5,004,207	11,524,828	767,057	2,075,515	1,750,000	1,071,000	1,314,459	758,218	1,372,322	26,140,686
2020	4,432,241	11,085,353	916,799	2,045,863	-	824,000	1,297,965	825,906	1,803,773	23,736,475
2021	4,745,243	13,717,441	1,211,980	2,413,582	-	416,113	1,295,072	1,022,316	2,218,306	27,569,122
2022	5,161,202	14,655,972	1,262,397	2,654,738	4,786,281	509,860	1,405,385	799,353	2,987,494	34,695,271
2023	5,296,712	15,339,152	1,211,687	2,714,126	4,692,090	1,062,209	1,310,839	758,231	5,755,677	38,578,862
2024	4,885,471	14,985,000	1,212,000	2,690,000	4,613,992	2,817,257	1,290,500	750,000	4,578,034	38,224,254
2025	6,233,594	15,137,100	1,224,120	2,690,000	5,543,832	1,589,969	1,290,500	750,000	3,725,569	38,586,853

# REVENUE FORECAST METHODOLOGY

## General Fund

Description	Key Projection Factors	Applicable Laws
<b>Local Ad Valorem Property Tax</b> <i>Received from Johnson County, KS five times during the year</i>	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on the assessed valuation in 2024 of \$282,947,909 (26.694 mills).	The basis of this tax is the assessed valuation of taxable real & tangible personal property in each county & special taxing district. State law requires that all real & tangible personal property shall be assessed at fair market value. Property is classified into various classes & assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
<b>Delinquent Property Tax</b> <i>Received from Johnson County, KS five times during the year</i>	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
<b>Motor Vehicle Tax</b> <i>Received from Johnson County, KS five times during the year.</i>	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
<b>City Sales Tax</b> <i>Received from State of KS monthly</i>	Based on 101% of estimated 2024. The City reviews collection trends of individual businesses in detail.	The City levies a 1% tax on all nonexempt sales within the City.
<b>Countywide Sales Tax</b> <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.5% sales tax. Based on 100% of estimated 2024 collections.	The proceeds of the Countywide sales tax are distributed by the State Department of Revenue based on the following formula: One half of all revenue collected within the County shall be apportioned among the County & cities in the proportion of each entity's total taxing effort in that preceding year relative to the total taxing effort of all cities & the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County & cities in the proportion each entity's population has relative to the total population in the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.
<b>Countywide Sales Tax-Public Safety (eff. 1/1/1995)</b> <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2024 collections. This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 1995 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.



Description	Key Projection Factors	Applicable Laws
<b>Countywide Sales Tax-Public Safety (eff. 1/1/1995)</b> <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2024 collections. This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 1995 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
<b>Countywide Sales Tax-Public Safety (eff. 1/1/2009)</b> <i>Received from State of KS monthly</i>	Same as Countywide Sales Tax-Public Safety (eff. 1/1/2009). This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 2009 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
<b>Countywide Sales Tax-Public Safety (eff. 4/1/2017)</b> <i>Received from State of KS monthly</i>	Same as Countywide Sales Tax-Public Safety (eff. 4/1/2017). This tax sunsets 3/31/2027.	The portion of the Countywide Sales Tax due to the passage of the 2017 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
<b>Alcohol Tax</b> <i>Received from State of KS quarterly</i>	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.
<b>Electric Franchise Fees</b> <i>Received from franchisees monthly</i>	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the electric utilities operating within the City limits.
<b>Gas Franchise Fees</b> <i>Received from Kansas Gas monthly</i>	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the gas utilities operating within the City limits.
<b>Phone Franchise Fees</b> <i>Received from SW Bell monthly</i>	Based on recent actual, with adjustment for gradual loss of land lines in favor of cell phones.	The City levies a franchise tax of 5% of gross receipts from the local exchange telephone companies operating within the City limits.
<b>Cable Franchise Fees</b> <i>Received from franchisees monthly and quarterly</i>	Based on recent actual, with adjustment for reduction in cable usage in favor of internet streaming.	The City levies a franchise tax of 5% of gross receipts from the cable companies operating within the City limits.
<b>Disposal Franchise Fees</b> <i>Received from franchisee monthly</i>	Based on recent actual.	The City levies a franchise tax of 7% of gross receipts from the waste disposal companies operating within the City limits.

Description	Key Projection Factors	Applicable Laws
<b>Occupational Licenses</b> <i>Received from businesses annually</i>	Based on projections of business occupation and applicable fees.	The governing body sets fees. Fees are analyzed annually.
<b>Other Licenses</b> <i>Received from applicants annually</i>	Based on projected number of businesses requiring these licenses.	See Occupational Licenses. (Liquor licenses, cereal malt beverage licenses, etc.)
<b>Construction Permits</b> <i>Received prior to permit issuance</i>	Based on historical receipts and trends, as well as known upcoming construction.	The governing body sets fees. Fees are analyzed annually. Fees are linked to the value of the new construction.
<b>Community Center Fees</b> <i>Received from patrons per use/monthly/quarterly/annual</i>	Based on department estimates and historical receipts and trends.	Program services, aquatics and admission fees are set by the governing body. Concession fees are set by the department.
<b>Other Fees</b> <i>Received from payer per charge</i>	Based on historical receipts and trends.	Fees are set by the governing body. Fees are analyzed annually.
<b>Fines</b> <i>Received from defendant as paid</i>	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code, and judge's actions.
<b>Interest Income</b> <i>Received from financial institution monthly</i>	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased.
<b>Miscellaneous Revenue</b> <i>Received from payer per charge</i>	Based on historical receipts and trends. Based on the nature of these revenues, it is difficult to make accurate estimates.	Various revenues of a miscellaneous nature including, but not limited to, copy fees, sale of books and maps, and various reimbursements.

## Special Highway Fund

Description	Key Projection Factors	Applicable Laws
<b>Fuel Tax</b> <i>Received from State of KS quarterly</i>	Based on estimates provided by the League of Kansas Municipalities.	This is derived from a state tax on motor vehicle fuel and special fuel sales. The tax is apportioned to the County and cities based on statutory formulas. The cities portion is determined on a per capita basis.

## Special Alcohol Fund

Description	Key Projection Factors	Applicable Laws
<b>Alcohol Tax</b> <i>Received from State of KS quarterly</i>	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.

## Special Park & Recreation Fund

Description	Key Projection Factors	Applicable Laws
<b>Alcohol Tax</b> <i>Received from State of KS quarterly</i>	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.

## Transient Guest Tax Fund

Description	Key Projection Factors	Applicable Laws
<b>Transient Guest Tax</b> <i>Received from State of KS quarterly</i>	Based on recent actual collections.	Based on the City of Merriam's Charter Ordinance No. 23. Revenue is derived from an 8% tax on room rental for hotels and motels in the City.

## Risk Management Reserve Fund

Description	Key Projection Factors	Applicable Laws
<b>Transfer from General Fund</b>	This is the amount estimated that the General Fund will expend on risk management activities in order for the Risk Management Reserve Fund to reach its target level. No transfers are budgeted for 2024.	Risk management activities are to be accounted for in the General Fund according to generally accepted governmental accounting standards. Kansas Statutes allow for the creation of a Risk Management Reserve Fund to allow for the accumulation of reserves to pay for claims and related costs arising from legal action and settlements not covered by commercial insurance.
<b>Interest Income</b> <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.

## Equipment Reserve Fund

Description	Key Projection Factors	Applicable Laws
<b>Transfers from General Fund</b>	The annual amount transferred into this fund is based on projected future capital equipment purchase needs. Finance staff examines the ten-year equipment replacement schedule to determine the amount of reserves needed to fund current and future capital equipment purchases.	
<b>Interest</b> <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.
<b>Miscellaneous</b> <i>Received from payor per charge</i>	See General Fund	See General Fund.

## Capital Improvement Fund

Description	Key Projection Factors	Applicable Laws
<b>Interest</b> <i>Received from financial institution monthly</i>	See General Fund	See General fund
<b>Transfers From General Fund</b>	Based on one half of the City's local sales tax plus 33% of the City's use tax. See projection of City Sales Tax in the General Fund. 100% of the proceeds from the 2024 Countywide Public Safety Sales tax will be transferred.	Council policy target transfers of up to one half of the City's general sales tax receipts for capital improvement projects, provided that General Fund revenues are between 30-35% of combined General Fund and Risk Management Fund balances.
<b>Intergovernmental Grant</b> <i>Received from grantor per terms of grant</i>	Based on estimates from the CIP department as to reimbursements expected from other governmental entities on capital improvement projects from grants or interlocal agreements.	
<b>City Sales Tax-Street &amp; Stormwater</b> <i>Received from State of KS monthly</i>	Based on 100% of estimated 2024. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25 % sales tax. It will be collected from 1-1-21 through 12-31-30 and is designated for capital improvements to City streets.

Description	Key Projection Factors	Applicable Laws
<b>Miscellaneous Revenue</b> <i>Received from payor per charge</i>	Consists of Tax Increment Financing revenue. Based on ad valorem taxes attributable to TIF districts in the City, less contractual payments to developers.	Under K.S.A. 12-1771, TIF increment may be used to finance capital improvement projects per approved TIF project plans.

## Bond and Interest Fund

Description	Key Projection Factors	Applicable Laws
<b>City Sales Tax-Parks &amp; Rec</b> <i>Received from State of KS monthly</i>	Based on 93.9% of estimated 2024 collections. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25% sales tax from 1-1-2018 through 12-31-2027 to fund debt service associated with a new community center.
<b>Local Ad Valorem Property Tax</b> <i>Received from Johnson County, KS five times during the year</i>	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on an assessed valuation in 2024 of \$282,947,909 (0.662 mills). The City Council reduced the mill rate by 0.250 mills to 0.792. A clerical error was made which reduced the mill levy from 0.792 to 0.662.	The basis of this tax is the assessed valuation of taxable real & tangible personal property in each county & special taxing district. State law requires that all real & tangible personal property shall be assessed at fair market value. Property is classified into various classes & assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
<b>Delinquent Property Tax</b> <i>Received from Johnson County, KS five times during the year</i>	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
<b>Motor Vehicle Tax</b> <i>Received from Johnson County, KS five times during the year</i>	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
<b>Special Assessment</b>	Based on expected special assessment receipts from improvements in special assessment districts. At the formation of the district, an annual amount of special assessments is determined and scheduled until the improvements are paid for. Collections ended in 2018.	K.S.A. 12-6a02 authorizes cities to levy and collect special assessments upon property in the area deemed by the governing body of the city to be benefited by improvements.



Description	Key Projection Factors	Applicable Laws
<b>Interest Income</b> <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.
<b>Transfers from CIP Fund</b>	Based upon debt service needs and the availability of funds from the Capital Improvement Program (CIP) Fund.	

### I-35 District TIF Fund

Description	Key Projection Factors	Applicable Laws
<b>TIF Revenues</b> <i>Received from Johnson County, KS five times during the year</i>	Based on historical receipts.	K.S.A. 12-1771 authorizes cities to establish Tax Increment Financing Districts. Certain property taxes and sales taxes collected within the district can be used to pay redevelopment costs.
<b>Interest Income</b> <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.

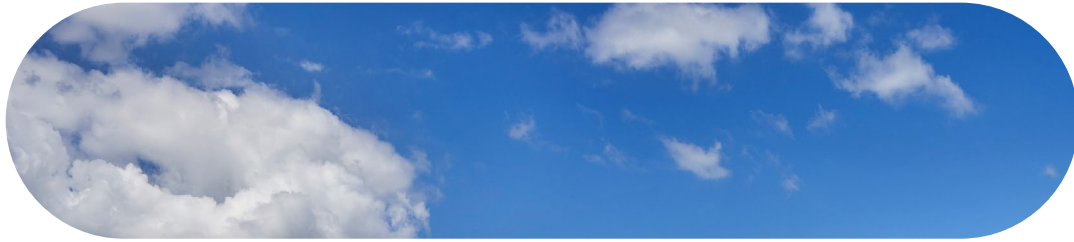


2025

CITY OF MERRIAM, KANSAS

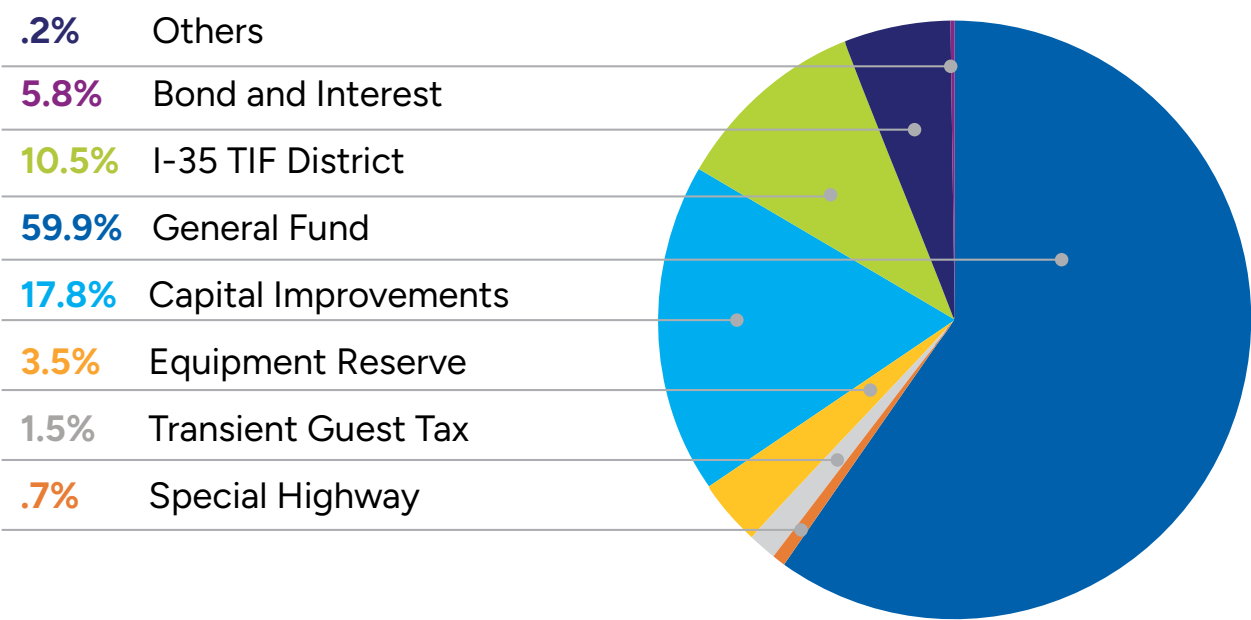
# DEPARTMENT & FUND BUDGETS

## ANNUAL BUDGET



# EXPENDITURE BY FUND

Fund	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
001-General	\$23,240,460	\$25,936,873	\$26,586,276	\$27,235,375
201-Special Highway	292,652	330,000	330,000	330,000
202-Special Alcohol	20,000	20,000	20,000	25,000
203-Special Parks and Rec	19,571	20,000	20,000	20,000
204-Transient Guest Tax	564,030	660,430	620,803	702,133
221-Risk Management	20,575	30,000	20,000	50,000
222-Equipment Reserve	664,329	2,522,678	2,384,550	1,616,685
301-Capital Improvements	4,374,222	11,891,460	11,872,166	8,131,314
303-I35 TIF District	5,694,171	9,726,777	9,684,785	4,807,043
401-Bond and Interest	3,267,650	2,661,500	2,661,500	2,657,000
TOTAL	\$38,157,660	\$53,799,718	\$54,200,080	\$45,574,550



# GENERAL FUND

## General Fund

	Audited 2023	Budget 2024	Estimated 2024	Proposed 2025	Increase Over 2024 Budget	% Change
<b>REVENUES</b>						
Beginning Balance	\$ 9,684,160	\$ 9,297,096	\$ 11,023,878	\$ 8,306,585	\$ (990,511)	-10.7%
Property Tax	5,293,712	4,942,359	4,885,471	6,233,594	1,291,235	26.1%
Motor Vehicle	438,139	489,408	402,000	402,169	(87,239)	-17.8%
City Sales Tax	10,139,014	9,600,000	9,990,000	10,091,400	491,400	5.1%
City Use Tax	1,211,687	1,287,750	1,212,000	1,224,120	(63,630)	-4.9%
County Sales Tax	2,714,126	2,691,650	2,690,000	2,690,000	(1,650)	-0.1%
Alcohol Tax	26,780	27,408	26,012	26,792	(616)	-2.2%
Franchise Fees	1,310,839	1,385,000	1,290,500	1,290,500	(94,500)	-6.8%
Licenses & Permits	490,527	405,000	410,000	410,000	5,000	1.2%
Charges for Service	1,519,288	1,422,885	1,603,000	1,605,125	182,240	12.8%
Court Fines	758,231	900,000	750,000	750,000	(150,000)	-16.7%
Federal Grants	7,316	5,000	10,000	5,000	-	0.0%
Investment Income	545,470	40,000	500,000	200,000	160,000	400.0%
Miscellaneous	125,049	100,000	100,000	100,000	-	0.0%
Subtotal Revenues	24,580,178	23,296,460	23,868,983	25,028,700	1,732,240	7.4%
<b>Total Resources</b>	<b>\$ 34,264,338</b>	<b>\$ 32,593,556</b>	<b>\$ 34,892,861</b>	<b>\$ 33,335,285</b>	<b>\$ 741,729</b>	<b>2.3%</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 9,871,655	\$ 11,349,426	\$ 10,668,460	\$ 12,340,732	\$ 991,306	8.7%
Contractual Fire Services	2,622,739	2,874,792	2,702,304	3,041,613	166,821	5.8%
Contractual Services	3,024,623	4,084,225	3,839,174	4,373,406	289,181	7.1%
Commodities	665,096	1,063,295	999,498	1,057,706	(5,589)	-0.5%
Capital Outlay	-	-	-	-	-	0.0%
Health and Welfare	1,395,209	636,000	597,840	838,300	202,300	31.8%
Subtotal Expenditures	17,579,322	20,007,738	18,807,276	21,651,757	1,644,019	8.2%
Transfers Out	5,661,138	5,929,135	7,779,000	5,583,618	(345,517)	-5.8%
<b>Total Uses</b>	<b>\$ 23,240,460</b>	<b>\$ 25,936,873</b>	<b>\$ 26,586,276</b>	<b>\$ 27,235,375</b>	<b>\$ 1,298,502</b>	<b>5.0%</b>
<b>Ending Balance</b>	<b>\$ 11,023,878</b>	<b>\$ 6,656,683</b>	<b>\$ 8,306,585</b>	<b>\$ 6,099,910</b>	<b>\$ (556,773)</b>	<b>-8.4%</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

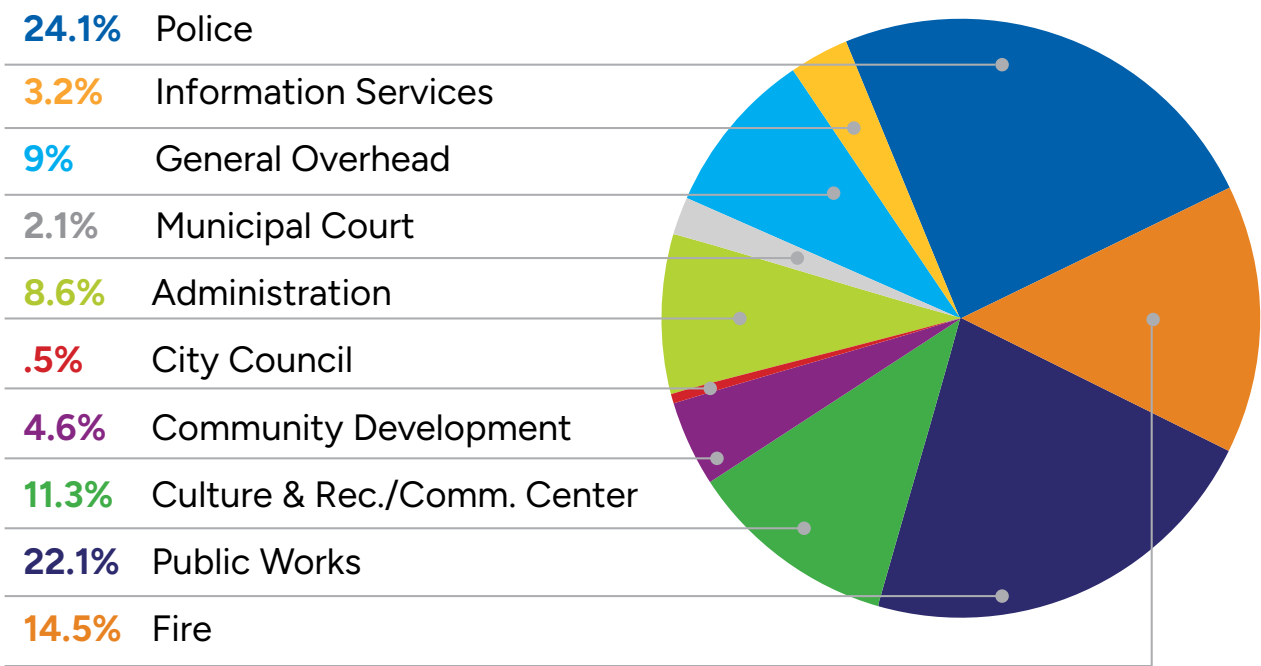
**Highlight:** General Fund balance represents 31% of operating revenues. When combined with Risk Management, ending fund balance represents 36% of operating revenues



General Fund Summary by Department

Department	2023 Actual	2024 Budget	2024 Estimated	2025 Budget	% Increase Over 2024 Budget
City Council	\$89,281	\$100,909	\$94,855	\$112,144	11.13%
Administration	\$1,552,908	\$1,656,673	\$1,557,274	\$1,863,447	12.48%
Municipal Court	\$367,939	\$414,063	\$389,221	\$441,152	6.54%
General Overhead	\$2,049,677	\$1,580,808	\$1,485,960	\$1,941,190	22.80%
Information Services	\$508,255	\$660,686	\$621,043	\$694,036	5.05%
Police	\$4,069,476	\$4,834,980	\$4,544,884	\$5,205,122	7.66%
Fire	\$2,649,630	\$2,975,139	\$2,796,630	\$3,145,993	5.74%
Public Works	\$3,552,060	\$4,601,929	\$4,325,815	\$4,794,792	4.19%
Culture & Rec./Community Ctr.	\$1,943,707	\$2,266,695	\$2,130,692	\$2,451,169	8.14%
Community Development	\$796,389	\$915,856	\$860,905	\$1,002,712	9.48%
TOTAL	\$17,579,322	\$20,007,738	\$18,807,279	\$21,651,757	8.22%

GENERAL FUND SUMMARY BY DEPARTMENT



## General Fund Department by Character

Expenditures	Actual 2023	Budget 2024	Estimated 2024	Budget 2025	Increase Over 24 Bud.
<b>City Council</b>					
Personal Services	\$ 71,877	\$ 75,199	\$ 70,688	\$ 76,574	1.8%
Contractual Services	17,404	25,710	24,167	35,570	38.4%
<b>Total</b>	<b>89,281</b>	<b>100,909</b>	<b>94,855</b>	<b>112,144</b>	<b>11.1%</b>
<b>Administration</b>					
Personal Services	1,485,220	1,552,513	1,459,363	1,757,427	13.2%
Contractual Services	64,804	91,560	86,067	93,420	2.0%
Commodities	2,884	12,600	11,844	12,600	0.0%
<b>Total</b>	<b>1,552,908</b>	<b>1,656,673</b>	<b>1,557,274</b>	<b>1,863,447</b>	<b>12.5%</b>
<b>Municipal Court</b>					
Personal Services	226,189	230,495	216,665	258,337	12.1%
Contractual Services	139,620	178,968	168,232	178,315	-0.4%
Commodities	2,130	4,600	4,324	4,500	-2.2%
<b>Total</b>	<b>367,939</b>	<b>414,063</b>	<b>389,221</b>	<b>441,152</b>	<b>6.5%</b>
<b>General Overhead</b>					
Personal Services	29,972	39,050	36,707	58,050	48.7%
Contractual Services	612,419	890,333	836,913	1,029,015	15.6%
Commodities	12,077	15,425	14,500	15,825	2.6%
Health and Welfare	1,395,209	636,000	597,840	838,300	31.8%
<b>Total</b>	<b>2,049,677</b>	<b>1,580,808</b>	<b>1,485,960</b>	<b>1,941,190</b>	<b>22.8%</b>
<b>Information Services</b>					
Personal Services	169,015	180,851	169,998	200,340	10.8%
Contractual Services	325,849	453,335	426,135	466,796	3.0%
Commodities	13,391	26,500	24,910	26,900	1.5%
<b>Total</b>	<b>508,255</b>	<b>660,686</b>	<b>621,043</b>	<b>694,036</b>	<b>5.0%</b>
<b>Police</b>					
Personal Services	3,864,876	4,484,080	4,215,038	4,849,722	8.2%
Contractual Services	131,989	259,650	244,071	259,650	0.0%
Commodities	72,611	91,250	85,775	95,750	4.9%
Capital Outlay	-	-	-	-	0.0%
<b>Total</b>	<b>4,069,476</b>	<b>4,834,980</b>	<b>4,544,884</b>	<b>5,205,122</b>	<b>7.7%</b>
<b>Fire</b>					
Contractual Services	2,632,807	2,919,902	2,744,707	3,086,133	5.7%
Commodities	16,823	55,237	51,923	59,860	8.4%
<b>Total</b>	<b>2,649,630</b>	<b>2,975,139</b>	<b>2,796,630</b>	<b>3,145,993</b>	<b>5.7%</b>
<b>Public Works</b>					
Personal Services	1,748,189	2,155,285	2,025,969	2,299,432	6.7%
Contractual Services	1,376,112	1,741,109	1,636,643	1,817,175	4.4%
Commodities	427,759	705,535	663,203	678,185	-3.9%
<b>Total</b>	<b>3,552,060</b>	<b>4,601,929</b>	<b>4,325,815</b>	<b>4,794,792</b>	<b>4.2%</b>
<b>Culture and Recreation/Community Center</b>					
Personal Services	1,526,301	1,780,902	1,674,047	1,906,223	7.0%
Contractual Services	302,277	337,145	316,916	384,860	14.2%
Commodities	115,129	148,648	139,729	160,086	7.7%
<b>Total</b>	<b>1,943,707</b>	<b>2,266,695</b>	<b>2,130,692</b>	<b>2,451,169</b>	<b>8.1%</b>

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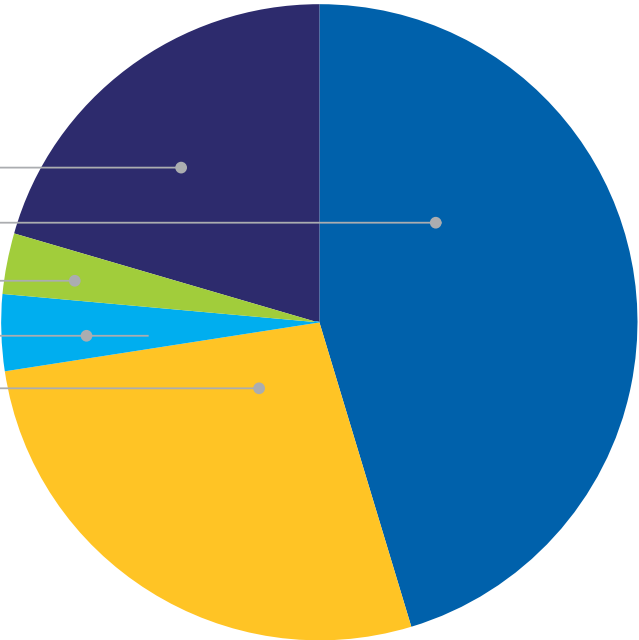
Expenditures	Actual 2023	Budget 2024	Estimated 2024	Budget 2025	Increase Over 24 Bud.
<b>Community Development</b>					
Personal Services	750,016	851,051	799,988	934,627	9.8%
Contractual Services	44,081	61,305	57,627	64,085	4.5%
Commodities	2,292	3,500	3,290	4,000	14.3%
<b>Total</b>	<b>796,389</b>	<b>915,856</b>	<b>860,905</b>	<b>1,002,712</b>	<b>9.5%</b>
<b>Total Before Transfers</b>	<b>17,579,322</b>	<b>20,007,738</b>	<b>18,807,279</b>	<b>21,651,757</b>	<b>8.2%</b>
<b>Transfers to Other Funds</b>					
Interfund Transfers	5,661,138	5,929,135	7,779,000	5,583,618	-5.8%
<b>Total</b>	<b>5,661,138</b>	<b>5,929,135</b>	<b>7,779,000</b>	<b>5,583,618</b>	<b>-5.8%</b>
<b>Total All Departments</b>	<b>\$ 23,240,460</b>	<b>\$ 25,936,873</b>	<b>\$ 26,586,279</b>	<b>\$ 27,235,375</b>	<b>5.0%</b>

### General Fund Character Breakdown

Expenditures	Actual 2023	Budget 2024	Estimated 2024	Budget 2025	Increase Over 24 Bud.
Personal Services	\$ 9,871,655	\$ 11,349,426	\$ 10,668,460	\$ 12,340,732	8.7%
Contractual Services	5,647,362	6,959,017	6,541,478	7,415,019	6.6%
Commodities	665,096	1,063,295	999,498	1,057,706	-0.5%
Health and Welfare	1,395,209	636,000	597,840	838,300	31.8%
Interfund Transfers	5,661,138	5,929,135	7,779,000	5,583,618	-5.8%
<b>Total Expenditures</b>	<b>\$ 23,240,460</b>	<b>\$ 25,936,873</b>	<b>\$ 26,586,276</b>	<b>\$ 27,235,375</b>	<b>5.0%</b>

### GENERAL FUND BY EXPENDITURE CHARACTER

- 21% Interfund Transfers
- 45% Personal Services
- 3% Health & Welfare
- 4% Commodities
- 27% Contractual Services



# GENERAL FUND

## CITY COUNCIL

The City Council and the Mayor make up the Governing Body of the City and are responsible for making policy decisions for the community. The City Council consists of eight elected residents. Two Council members are elected in odd-numbered years from each of the four wards and serve staggered 4-year terms. The Mayor is elected independently from the City-at-large and serves as the presiding officer at official meetings and as the City's chief elected official.

The City Council conducts its business in public sessions held in the City Council Chambers at City Hall, 9001 W. 62nd Street. Regular meetings are held on the second and fourth Mondays of each month at 7:00 p.m.. Special Council meetings are held on the Mayor's call with the written consent of three Councilmembers. Work sessions are conducted periodically for in-depth study of topics, including budgets and goal setting.

This department includes line items for City Council expenses for civic events, business meals, and Mayor and Council salaries.

### Mission

To serve as the City's legislative body, developing ordinances, resolutions, and policies for the betterment of the community. Empower appointed officers and employees to provide and improve municipal government. Encourage constituents to become involved in their community and local government.

### BOARDS AND COMMISSIONS

Various boards and commissions advise the City Council on specific operational areas and ensure compliance with codes and regulations. Members are appointed by the Mayor with Governing Body consent.

**Planning Commission:** Meets monthly. This nine-member commission adopts a comprehensive plan for City development and advises on rezoning, site plans, and conditional uses.

**Board of Zoning Appeals:** Meets as needed. This seven-member board rules on zoning appeal cases and variance requests from the zoning ordinance.

**Board of Structure Appeals:** Meets as needed. This five-member board hears appeals concerning decisions related to building and construction codes.

**Parks and Recreation Board:** Meets monthly (except December). This eight-member board, with representatives from each ward plus three at-large members and a youth representative, advises on policies, budget requests, and programs for the Community Center, Marketplace, and parks.

**Visitor's Bureau Advisory Council:** Meets up to three times a year, with City staff and representatives from Merriam hotels and businesses to advise on Transient Guest Fund expenditures to promote tourism and attract visitors.

## Department Highlights

- ▶ Budget increased \$11,235 or 11.1% over prior year budget.
- ▶ Salaries and Benefits: Council compensation is tied by ordinance to changes in employee salary ranges.
- ▶ Other Contractual Services: Increased \$7,660. The 2024 budget included anticipated costs of an electionprimary and associated costs of advance voting that will be necessary in 2025.

### Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
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>

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 62,859	\$ 63,720	\$ 59,897	\$ 64,638
Benefits	9,018	11,479	10,791	11,936
<b>Total</b>	<b>71,877</b>	<b>75,199</b>	<b>70,688</b>	<b>76,574</b>
<b>Contractual Services</b>				
Conferences and Seminars	2,555	5,825	5,475	5,825
Dues and Subscriptions	350	500	470	500
Travel Expenses	8,845	13,875	13,043	16,075
Other Contractual	5,654	5,510	5,179	13,170
<b>Total</b>	<b>17,404</b>	<b>25,710</b>	<b>24,167</b>	<b>35,570</b>
<b>Department Total</b>	<b>\$ 89,281</b>	<b>\$ 100,909</b>	<b>\$ 94,855</b>	<b>\$ 112,144</b>



# GENERAL FUND ADMINISTRATION

The Administrative Department includes the offices of the City Administrator, Assistant City Administrator, Finance Director, City Clerk, Human Resources Manager, and Communications Manager. The City Administrator provides the Governing Body with information and implements municipal policies. The Administrative Department is responsible for municipal records, human resources, payroll, administrative support, risk management, municipal court, and information services management. The Finance Department is responsible for the administration and coordination of the City's financial services including budget, accounting, investments, debt service, financial information systems, and internal auditing.

## Mission

To provide effective leadership, control, and direction for the coordination of City operations.

## Department Highlights

- ▶ Revised the employee performance assessment system to align with the organizational values.
- ▶ Revised and expanded the employee wellness program to incorporate additional activities including mental and physical well-being.
- ▶ Completed a statistically valid Community and Business survey.
- ▶ Participated in the metro Parade of Hearts public art campaign.
- ▶ Adopted a Public Arts Master Plan.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 1,048,042	\$ 1,063,049	\$ 999,267	\$ 1,198,759
Benefits	437,178	489,464	460,096	558,668
<b>Total</b>	<b>1,485,220</b>	<b>1,552,513</b>	<b>1,459,363</b>	<b>1,757,427</b>
<b>Contractual Services</b>				
Audit Expenses	33,750	45,000	42,300	45,000
Equipment Rental and Maintenance	1,073	950	893	950
Education and Training	7,529	11,590	10,895	11,155
Dues and Subscriptions	6,161	8,233	7,739	10,905
Communications	600	800	752	-
Travel Expenses	9,642	16,387	15,404	16,810
Other Contractual	6,049	8,600	8,084	8,600
<b>Total</b>	<b>64,804</b>	<b>91,560</b>	<b>86,067</b>	<b>93,420</b>
<b>Commodities</b>				
Other Commodities	2,884	12,600	11,844	12,600
<b>Total</b>	<b>2,884</b>	<b>12,600</b>	<b>11,844</b>	<b>12,600</b>
<b>Department Total</b>	<b>\$ 1,552,908</b>	<b>\$ 1,656,673</b>	<b>\$ 1,557,274</b>	<b>\$ 1,863,447</b>

# GENERAL FUND

## ADMINISTRATION ► GENERAL OVERHEAD

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Employee Benefits</b>				
Plan Administration Fees	\$ 1,048	\$ 1,200	\$ 1,128	\$ 1,200
Other Employee Benefits	28,924	37,850	35,579	56,850
<b>Total</b>	<b>29,972</b>	<b>39,050</b>	<b>36,707</b>	<b>58,050</b>
<b>Contractual Services</b>				
Professional/Technical Services	124,142	277,468	260,820	276,250
Merriam 75th Anniversary	-	-	-	50,000
Equipment Rental and Maintenance	37,395	43,700	41,078	30,700
Education and Training	3,157	11,600	10,904	11,400
Dues and Subscriptions	20,131	20,565	19,331	20,565
Postage	21,469	23,700	22,278	23,700
Printing & Publication	31,000	37,000	34,780	41,400
Risk Management	288,759	374,300	351,842	455,000
Legal Services	59,956	70,000	65,800	70,000
Employment Advertising and Testing	26,410	32,000	30,080	50,000
<b>Total</b>	<b>612,419</b>	<b>890,333</b>	<b>836,913</b>	<b>1,029,015</b>
<b>Commodities</b>				
Office Supplies	12,077	15,425	14,500	15,825
<b>Total</b>	<b>12,077</b>	<b>15,425</b>	<b>14,500</b>	<b>15,825</b>

# GENERAL FUND

## ADMINISTRATION ► GENERAL OVERHEAD

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Health &amp; Welfare</b>				
Exterior Home Grant	114,196	120,000	112,800	120,000
Neighborhood Block Party	5,464	5,000	4,700	5,000
Franchise Fee Rebate	5,235	7,000	6,580	7,000
Rental Assistance	2,400	3,000	2,820	3,000
Property Tax Rebate	41,759	50,000	47,000	50,000
Compost Bin Rebate	115	4,000	3,760	4,000
Driveway Replacement	83,703	90,000	84,600	90,000
Jo Co Homes	28,000	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	100,000	94,000	100,000
Small Projects Grant	2,000	15,000	14,100	15,000
Energy Savings Kits	5,490	6,000	5,640	-
United Community Services	10,000	11,000	10,340	11,000
Stormwater Grant	-	50,000	47,000	50,000
Hotel Grant	969,994	-	-	-
Homeless Support Center	-	-	-	8,300
Residential Sustainability	50,483	65,000	61,100	65,000
Historic Exterior Grant	-	50,000	47,000	250,000
Green Team Initiatives	19,370	20,000	18,800	20,000
<b>Total</b>	<b>1,395,209</b>	<b>636,000</b>	<b>597,840</b>	<b>838,300</b>
<b>Total Before Transfers</b>	<b>\$ 2,049,677</b>	<b>\$ 1,580,808</b>	<b>\$ 1,485,960</b>	<b>\$ 1,941,190</b>
<b>Transfers</b>				
Transfer to Equipment Reserve	800,004	2,000,000	2,000,000	1,500,000
Transfer to Capital Improvement	4,861,134	3,929,135	5,779,000	4,083,618
<b>Total</b>	<b>5,661,138</b>	<b>5,929,135</b>	<b>7,779,000</b>	<b>5,583,618</b>
<b>Department Total</b>	<b>\$ 7,710,815</b>	<b>\$ 7,509,943</b>	<b>\$ 9,264,960</b>	<b>\$ 7,524,808</b>

# GENERAL FUND

## ADMINISTRATION ► INFORMATION SERVICES

Information Services coordinates computer-related services for each department within the City. This program ensures that each department has the technologies necessary to provide the most efficient services to the City of Merriam's residents. Additionally, Information Services promotes collaboration between departments and encourages all employees to further their technology awareness.

### Mission

To provide the technical recommendation, support, and strategic direction for the City's data, communications, and e-government needs.

### Department Highlights

- Implementation of NinjaOne, a cloud-based remote monitoring and management platform.
- Roll out of SentinelOne, our new security endpoint ERD antivirus solution
- Update all Windows Server software to 2016 or greater with the majority OS being Server 2019 or 2021
- Upgrade install PD remote access to Absolute Secure Access
- Preparation for O365 upgrade for 2025

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 113,569	\$ 119,035	\$ 111,893	\$ 134,129
Benefits	55,446	61,816	58,105	66,211
<b>Total</b>	<b>169,015</b>	<b>180,851</b>	<b>169,998</b>	<b>200,340</b>
<b>Contractual Services</b>				
Computer Programming	37,899	48,600	45,684	51,030
Computer Services	15,835	27,200	25,568	28,560
Maintenance & Service Contracts	242,680	342,535	321,983	332,001
Education and Training	2,232	4,850	4,559	23,255
Dues and Subscriptions	1,158	1,200	1,128	1,260
Travel Expenses	1,751	2,600	2,444	2,690
Communications	24,294	26,350	24,769	28,000
<b>Total</b>	<b>325,849</b>	<b>453,335</b>	<b>426,135</b>	<b>466,796</b>
<b>Commodities</b>				
Equipment & Software < \$5,000	13,391	26,500	24,910	26,900
<b>Total</b>	<b>13,391</b>	<b>26,500</b>	<b>24,910</b>	<b>26,900</b>
<b>Department Total</b>	<b>\$ 508,255</b>	<b>\$ 660,686</b>	<b>\$ 621,043</b>	<b>\$ 694,036</b>

# GENERAL FUND

## ADMINISTRATION ► MUNICIPAL COURT

The Municipal Court is the court where alleged violations of City ordinances and the penal statutes of Kansas are tried. The court provides a forum in which citizens may receive a swift and impartial trial on charges brought against them. The Court's responsibility is to guarantee the lawful rights of all who are brought before it. The Municipal Court hears an average of 600 cases each month.

### Mission

To justly hear and dispatch all cases presented.

### Department Highlights

- Completed warrant purge and sent out warrant letters to clear old warrants.
- Completed scanning criminal history records into Laserfiche for easier access for staff.
- Collected over \$37,000 in 2022 through the use of an outside collection agency.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 151,424	\$ 156,435	\$ 147,049	\$ 169,170
Benefits	74,765	74,060	69,616	89,167
<b>Total</b>	<b>226,189</b>	<b>230,495</b>	<b>216,665</b>	<b>258,337</b>
<b>Contractual Services</b>				
Judge Pro Tem	-	150	141	150
Municipal Judge	49,140	51,188	48,117	51,360
Prosecutor	26,125	27,225	25,592	27,300
Court Appointed Attorneys	14,875	25,000	23,500	25,000
District Court Appeals	2,040	3,100	2,914	3,100
Professional/Technical Services	8,457	10,000	9,400	10,000
Prisoner Care	28,875	45,000	42,300	45,000
Equipment Rental and Maintenance	-	250	235	250
Education and Training	795	1,185	1,114	1,185
Dues and Subscriptions	25	175	165	175
Communications	675	900	846	-
Printing & Publication	1,243	3,000	2,820	3,000
Travel Expenses	-	2,820	2,651	2,820
Other Contractual	7,370	8,975	8,437	8,975
<b>Total</b>	<b>139,620</b>	<b>178,968</b>	<b>168,232</b>	<b>178,315</b>
<b>Commodities</b>				
Office Supplies	2,130	4,600	4,324	4,500
<b>Total</b>	<b>2,130</b>	<b>4,600</b>	<b>4,324</b>	<b>4,500</b>
<b>Department Total</b>	<b>\$ 367,939</b>	<b>\$ 414,063</b>	<b>\$ 389,221</b>	<b>\$ 441,152</b>



## Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
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	1.00	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
	Office Coordinator - Administration*	0.00	0.00	1.00
	Accounting Clerk	1.00	1.00	1.00
	Management Intern	1.00	1.00	1.00
	<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>12.00</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>

*\*In 2025, a full time Office Coordinator - Administration was added.*

# GENERAL FUND

## COMMUNITY DEVELOPMENT

The Community Development Department works to ensure orderly progress through administration of the Comprehensive Planning, Zoning, and Subdivision review processes. The administration includes reviewing site plans and re-zoning requests, writing staff reports, and presenting information to the Planning Commission and City Council. This department enforces the City's construction codes through a systematic plan review and inspection program. The department is also responsible for the City's codes compliance through a program of systematic and by complaint inspections of properties in the City. The department does an extensive amount of outreach to residents and neighborhood groups. The department administers the Rental Housing Inspection and Licensing Program including apartment and multi-family complexes. Department staff provides support and assistance to the Planning Commission, Board of Zoning Appeals, Board of Structural Appeals, and City Departments, in addition to providing assistance to the general public and citizens as needed.

### Mission

Improve physical conditions in the community through effective administration of planning, zoning, subdivision, building inspection, neighborhood outreach, and code compliance programs.

### Department Highlights

- ▶ Processed 12 planning related applications that include site development plans, preliminary and final development plans, zoning changes, plats, etc.
- ▶ Pursued an estimated 1,700 code violations resulting in an estimated 20,000 inspections.
- ▶ Issued an estimated 700 construction permits with a total estimated building valuation of \$43,000,000.
- ▶ Issued 482 landlord licenses and performed approximately 450 rental inspections.
- ▶ Facilitated the approval of development and building plans for Merriam Grand Station outparcels and common space, Aristocrat's new Mercedes Benz facility, MAK Retail remodel, Ascentist and 67th Street Holdings parking expansion, USACE Upper Turkey Creek project, and Shawnee Mission Parkway utility undergrounding.
- ▶ Code Enforcement Officers made 6,700 personal contacts with citizens.
- ▶ Successfully managed the Merriam grant programs. Including grant programs for exterior and sustainability improvement, driveway improvements, City property tax abatement, and compost bins.
- ▶ Administered and awarded approximately 220 City-funded grants to residents.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 506,839	\$ 543,960	\$ 511,322	\$ 590,091
Benefits	243,177	307,091	288,666	344,536
<b>Total</b>	<b>750,016</b>	<b>851,051</b>	<b>799,988</b>	<b>934,627</b>
<b>Contractual Services</b>				
Professional/Technical Services	25,340	30,000	28,200	30,000
Education and Training	1,969	4,050	3,807	4,150
Dues and Subscriptions	3,175	4,000	3,760	4,230
Communications	525	650	611	-
Printing & Publication	452	700	658	650
Travel Expenses	4,693	6,905	6,491	7,055
Other Contractual	7,927	15,000	14,100	18,000
<b>Total</b>	<b>44,081</b>	<b>61,305</b>	<b>57,627</b>	<b>64,085</b>
<b>Commodities</b>				
Other Commodities	2,292	3,500	3,290	4,000
<b>Total</b>	<b>2,292</b>	<b>3,500</b>	<b>3,290</b>	<b>4,000</b>
	<b>\$ 796,389</b>	<b>\$ 915,856</b>	<b>\$ 860,905</b>	<b>\$ 1,002,712</b>

#### Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
Community Development	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>

# GENERAL FUND

## PARKS & RECREATION

The Parks and Recreation Department initiates, develops, and administers a variety of cultural and recreation programs for Merriam residents and non-residents. The Merriam Community Center houses an indoor walking track, fitness center, gymnasium, indoor/outdoor pools and meeting rooms for programs, community events and rental. It also serves as a home for several social service programs administered by Johnson County.

The Parks and Recreation Department also delivers inviting parks, trails and open space to Merriam residents to build community and create a quality of life that promotes recreation and health integral to a livable community.

### Mission

To provide and maintain facilities and programs that promote the health and wellness of the citizens of Merriam; to provide safe and attractive places to play; to provide opportunities to educate, protect, and enrich young people; to provide and maintain open space and amenities that promote the health and wellness of the citizens of Merriam.

### Department Highlights

- ▶ In an effort to provide residents the opportunity to enjoy the Merriam Community Center, five free days were offered in 2024. Four of the days were offered when the Shawnee Mission School District was not in session. The summer free day was the same day as Concert in the Courtyard.
- ▶ Staff planned and coordinated the following special events: Sweetheart Ball, Swiftie Super Bash Pop Up, Brunch with the Bunny, Wizarding Day, Hanging Basket Workshop, Dive-In Movie Night, Birthday Pool Party, Murder Mystery Night, and Breakfast with Santa.
- ▶ Continued to develop and evaluate new programs for the Merriam Community Center. The Fit Class Pass, now in its third year, is operating in the black each month. New classes added to the pass include: Ballet Yoga, Dynamic Aqua, Senior Strength and Senior Tap. Workshops and classes offered included: Goat Yoga, Kitten Yoga, Puppy Yoga, Galentine's Day, Build-a-Plush and Adult DIY programs that involved teaching crochet, making gnomes and Lego® flowers. New ongoing programs included: Preschool P.R.E.P. and, Pickleball Kickstart. Staff continues to expand class offerings and collect feedback through surveys.
- ▶ Hosted five swim and dive meets for the Merriam Dolphins Swim Team.
- ▶ Expanded personal training opportunities to members with four trainers available.
- ▶ Utilizing the Special Event Policy, Park and Recreation Advisory Board approved four non-profit groups assistance in hosting special events by reducing the rental costs from commercial to resident rates.
- ▶ Provided membership scholarship assistance totaling \$12,232 to 29 Merriam resident households. In addition, the Dolphin Fund provided \$1,315 in assistance to 19 children to participate in swim lessons or the Merriam Dolphins Swim and Dive Team. The Senior Fit Class Pass scholarship provided assistance to one senior.

- ▶ Continued the successful Adopt-A-Park program. The “Manning Mile” has renewed agreement to continue to help maintain the area.
- ▶ Facilitated Park repairs/maintenance including: replacing bollards along the Turkey Creek Streamway Trail, completed repairs to the porta-potty enclosure at Brown Park, implemented a trash receptacle and picnic table replacement program within the park system, repair of safety surface and replaced broken play features at Brown Park, installed a new bench at Waterfall Park, repaired safety surface and replaced broken play features at Waterfall Park, repaired safety surface at Campbell Park, and replaced broken play features at Chatlain Park,
- ▶ Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.
- ▶ Developed a relationship with local soccer club to increase rental of Waterfall Park soccer fields.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 1,169,673	\$ 1,323,515	\$ 1,244,104	\$ 1,410,836
Benefits	356,628	457,387	429,943	495,387
<b>Total</b>	<b>1,526,301</b>	<b>1,780,902</b>	<b>1,674,047</b>	<b>1,906,223</b>
<b>Contractual Services</b>				
Program Services	147,932	179,275	168,519	182,000
Equipment Rental and Maintenance	21,805	43,500	40,890	40,500
Education and Training	7,504	9,900	9,306	9,300
Dues and Subscriptions	1,787	2,050	1,927	2,140
Communications	1,382	1,250	1,175	-
Printing & Publication/Advertising	8,612	9,700	9,118	9,500
Travel Expenses	2,477	5,760	5,414	7,470
Parks	29,177	26,950	25,333	43,650
Other Contractual	81,601	58,760	55,234	90,300
<b>Total</b>	<b>302,277</b>	<b>337,145</b>	<b>316,916</b>	<b>384,860</b>
<b>Commodities</b>				
Office Supplies	4,687	5,100	4,794	5,500
Operating Supplies	23,092	21,850	20,539	25,400
Concession Supplies	3,530	10,000	9,400	6,250
Uniforms	6,975	9,000	8,460	9,000
Pool Chemicals	43,887	53,000	49,820	50,000
Recreation Supplies	27,473	37,119	34,892	38,150
Parks	-	1,000	940	-
Equipment < \$5,000	5,485	11,579	10,884	25,786
<b>Total</b>	<b>115,129</b>	<b>148,648</b>	<b>139,729</b>	<b>160,086</b>
<b>Department Total</b>	<b>\$ 1,943,707</b>	<b>\$ 2,266,695</b>	<b>\$ 2,130,692</b>	<b>\$ 2,451,169</b>



## Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
Parks & Recreation	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 - Fitness Programs	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	1.00	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	0.00	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	0.22	0.22
Total		30.00	30.72	30.72

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

*\*\*In 2024, a part time intern position was added.*

# GENERAL FUND

## POLICE

The Administrative Officers of the Police Department are responsible for developing and implementing departmental policy, providing management controls over daily departmental administrative and line functions. They serve as the focal point for interaction with other City departments and the community. Regular Patrol Officers respond to calls for service within the City, identify criminal activities, apprehend offenders, make Municipal and District Court appearances, enforce traffic laws, and investigate vehicle accidents. The Investigations Unit gathers and processes evidence for solving crimes, investigating hit and run accidents, prosecuting criminal suspects and supports the department crime prevention efforts by spotting trends in criminal activity.

### Mission

Provide the Merriam community with professional, ethical, and compassionate law enforcement. Our Core Values are Courage, Sacrifice, and Compassion.

Our vision of the Merriam Police Department is a professional police agency capable of handling all emergencies and investigating all crimes that occur within our jurisdiction. We want competent officers who know what is expected of them and that live up to that expectation every time. We want our officers to be leaders not just in our department, but within the law enforcement community and our community as a whole. Community policing is not just a “catch phrase”. We want every officer to feel that they have an obligation to make the community a better place and can take the initiative to get things done to make our community better.

### Department Highlights

- ▶ Community outreach activities included the Night Out Against Crime, Old Navy Family Safety Day, Citizen's Police Academy, Coffee with a Cop, ,Northeast Elves, Merriam Parks and Recreation events, Boy Scout Explorer Program, neighborhood block parties, birthday parades, PD Open House, two Women's Self Defense class, elementary school events such as “High Five Fridays” and “Motivational Mondays”, Special Olympics events, Christmas in July with the Johnson County Christmas Bureau, Battle of the Badges Blood Drive, and work place violence training classes for Merriam Businesses.
- ▶ Participated in community outreach events through the Northeast Chamber of Commerce, Talking Tuesday's, business ribbon cuttings, and the Northeast Chamber “Leadership Northeast” program.
- ▶ Provided information to the community through electronic media including the Merriam Police Department Facebook, Twitter, and Instagram accounts, while maintaining and updating content on our web page.
- ▶ Continued training officers in Crisis Intervention Team Training (CIT) to educate officers on interactions with citizens with mental health issues.
- ▶ Continued working with the Mental Health Co-Responder program with other Northeast Johnson County law enforcement agencies and Johnson County Mental Health.
- ▶ Continued to seek Grant funding opportunities for officer's body armor and co-responder funding in 2024.

- ▶ Participated in 2 prescription drugs take back events in partnership with Walgreen's Pharmacy and the DEA.
- ▶ Participated in 4 KDOT S.T.E.P grant traffic enforcement campaigns focused on drunk drivers and seat belt enforcements.
- ▶ Continued the bike patrol program. Bike Patrols allow a more personal contact between police and citizens giving us another Community Policing tool.
- ▶ Continued the NICHE RMS (report management system) along with other Johnson County law enforcement agencies.
- ▶ Continue the process of becoming a KLEAP (Kansas Law Enforcement Accreditation Program) accredited police agency.
- ▶ Begin implementation of new in-car and body camera system in 2025. Implementation of Virtual Reality Training System in 2025.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 2,558,778	\$ 2,850,038	\$ 2,679,038	\$ 3,082,123
Benefits	1,306,098	1,634,042	1,536,000	1,767,599
<b>Total</b>	<b>3,864,876</b>	<b>4,484,080</b>	<b>4,215,038</b>	<b>4,849,722</b>
<b>Contractual Services</b>				
Mental Health Co-Responder	49,554	147,500	138,650	147,500
Animal Care	11,557	12,000	11,280	12,500
Metro Squad	30	2,500	2,350	2,500
Equipment Rental and Maintenance	18,001	29,500	27,730	29,000
Education and Training	16,121	21,500	20,210	22,600
Dues and Subscriptions	2,065	2,500	2,350	2,500
Communications	11,867	12,500	11,750	10,200
Printing & Publication	3,098	4,000	3,760	4,000
Travel Expenses	8,364	11,500	10,810	12,500
Other Contractual	11,332	16,150	15,181	16,350
<b>Total</b>	<b>131,989</b>	<b>259,650</b>	<b>244,071</b>	<b>259,650</b>
<b>Commodities</b>				
Office Supplies	12,809	15,250	14,335	15,250
Operating Supplies	1,724	3,000	2,820	3,000
Ammunition	9,197	14,000	13,160	16,000
Uniforms	25,881	20,000	18,800	25,000
Equipment < \$5,000	12,732	24,000	22,560	23,500
Protective Clothing	10,268	15,000	14,100	13,000
Other Commodities	-	-	-	-
<b>Total</b>	<b>72,611</b>	<b>91,250</b>	<b>85,775</b>	<b>95,750</b>
<b>Department Total</b>	<b>\$ 4,069,476</b>	<b>\$ 4,834,980</b>	<b>\$ 4,544,884</b>	<b>\$ 5,205,122</b>

## Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
Police	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	0.48	0.48
Total		37.00	37.48	37.48

*\*In 2024, a part time intern position was added.*

# GENERAL FUND

## PUBLIC WORKS

The Public Works Department maintains the City's streets and parks. Street maintenance involves snow removal, cleaning, patching and repairing streets. The street Overlay Program provides for the overlay of asphalt at regular intervals to help maintain an adequate surface on streets. In addition, a program exists for the timely replacement of curbs and sidewalks. Park maintenance provides for the mowing of grass, planting and maintenance of beds, trees, flowers and shrubs, and removal of trash and debris from City facilities and parks. Building maintenance includes grounds maintenance at City Hall, Police Safety Center, Community Center, Marketplace, Merriam Historical Plaza and the Public Works building. Routine maintenance of streetlights, traffic signals and City signage is included, as well as all drainage maintenance.

### Mission

To efficiently maintain the City's streets, rights-of-way, and parks, respond to citizen requests for service, to beautify Merriam.

### Department Highlights

- ▶ Retro-fitted approximately 25 LED streetlights throughout the city as part of routine maintenance and in the process of installing an additional 860 LED retrofit kits as part of the Carbon Reduction Program grant.
- ▶ Maintained more than 1,800 decorative streetlights and its underground power infrastructure.
- ▶ Crack sealed 12 lane miles of roadway using 18,250 lbs. of material.
- ▶ Used 100 tons of asphalt for citywide pavement patching and extension of PW utility road.
- ▶ Refreshed faded pavement markings along Antioch (47th to SMP) and 53rd at Merriam Dr.
- ▶ Met the requirements to achieve the Mayor's Monarch pledge by maintaining a demonstration garden and providing residents with free milkweed seeds.
- ▶ Mowed and trimmed over 60 acres (State and City Mowing). Swept streets on a regular schedule.
- ▶ Installed equipment that upfitted two new Police cars, new PW heavy duty truck, as well as new FD squad truck.
- ▶ Maintained 210 hanging petunia baskets along major thoroughfares from May through September.
- ▶ Installed/removed holiday lights and seasonal city banners.
- ▶ Processed over 340 work orders with an average completion time of three days.
- ▶ Processed 18 short-term parking permits or block parties, 116 right-of-way permits and 12 city property damage reimbursements.
- ▶ Cleared 100% of snow from City streets within 48 hours at a cost of approximately \$19.05 per housing unit.
- ▶ Conducted two Citywide cleanup campaigns and a spring limb pickup campaign. Provided a holiday tree pickup. Completed one Storm Debris/Limb Dropoff event after a heavy regional storm event.



- ▶ Administered four neighborhood island grants. Year seven of the program encourages island upkeep by residents and/or homeowners associations.
- ▶ The second year of tree grant program, provided up to 165 eligible residents the opportunity to have a free tree planted in their front yard. Heartland Tree Alliance administered this program.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 1,151,293	\$ 1,358,678	\$ 1,277,158	\$ 1,466,032
Benefits	596,896	796,607	748,811	833,400
<b>Total</b>	<b>1,748,189</b>	<b>2,155,285</b>	<b>2,025,969</b>	<b>2,299,432</b>
<b>Contractual Services</b>				
City-Wide Cleanup	47,922	55,000	51,700	55,000
Tree Trimming	6,737	10,000	9,400	10,000
Contractual Weed Control/Mowing	9,410	10,000	9,400	10,200
Pavement Marking	8,914	10,000	9,400	10,000
Equipment Rental and Maintenance	15,724	19,000	17,860	19,000
Infrastructure Maintenance	73,071	70,000	65,800	82,000
Education and Training	5,013	12,530	11,778	13,185
Dues and Subscriptions	1,389	1,250	1,175	1,250
Communications	4,980	5,200	4,888	1,900
Travel Expenses	6,432	6,100	5,734	14,100
Utilities	627,558	848,085	797,201	840,915
Property Maintenance	542,066	655,844	616,493	720,525
Fleet Maintenance	26,896	38,100	35,814	39,100
<b>Total</b>	<b>1,376,112</b>	<b>1,741,109</b>	<b>1,636,643</b>	<b>1,817,175</b>
<b>Commodities</b>				
Office Supplies	1,582	2,350	2,209	2,350
Uniforms	10,985	12,000	11,280	12,000
Chemicals	7,276	10,000	9,400	10,000
Tools	14,593	15,750	14,805	15,750
Salt/Sand/Ice Control	34,527	68,500	64,390	68,500
Rock/Asphalt/Concrete	48,955	75,500	70,970	75,500
Landscape Supplies	20,336	25,800	24,252	25,800
Reforestation	4,463	10,000	9,400	10,000
Property Maintenance	3,507	12,000	11,280	12,500
Fleet Maintenance	259,560	442,435	415,889	414,585
Operating Supplies	21,975	31,200	29,328	31,200
<b>Total</b>	<b>427,759</b>	<b>705,535</b>	<b>663,203</b>	<b>678,185</b>
<b>Department Total</b>	<b>\$ 3,552,060</b>	<b>\$ 4,601,929</b>	<b>\$ 4,325,815</b>	<b>\$ 4,794,792</b>

Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
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
	Fleet Superintendent	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
Total		23.21	23.21	23.21

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY

# GENERAL FUND

## FIRE

Effective 2015, Merriam's fire and emergency medical services are provided under a ten-year contract with the City of Overland Park. Expenses incurred by Overland Park for the provision of these services are reimbursed by Merriam.

### Mission

The fire department is a value-driven team of dedicated professionals committed to providing emergency, educational and specialized services for the purpose of saving lives and reducing property loss for the community we serve.

### Department Highlights

- ▶ The department went through the accreditation renewal process in 2023.
- ▶ The department started a new cadet program and hired three cadets in 2023 to help improve recruitment efforts.
- ▶ The department hosted acquired structure training at three Merriam-acquired structures in 2024.
- ▶ We have also converted a .25 Inspector FTE to a full FTE in 2024 and hired a new Community Risk Reduction Specialist to focus on marketing strategies for fire prevention.
- ▶ For Fire Prevention Week, we hosted a fire department open house at Merriam Fire Station on October 11th, 2024, and handed out 11 smoke alarms.
- ▶ We opened the new Station 41 in 2024.
- ▶ Utstein for 2023 was 61.1%, and Utstein with Bystander 63.6% for Overland Park Fire Department. The national average for Utstein survival is 31.8%. The national average for Utstein is 25%. Utstein is the international, gold-standard by which modern, engaged EMS systems measure the effectiveness of their response systems when caring for victims of sudden cardiac arrest in the prehospital environment.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Contractual Services</b>				
Contractual Fire Services	\$ 2,622,739	\$ 2,874,792	\$ 2,702,304	\$ 3,041,613
Equipment Rental and Maintenance	226	-	-	6,000
Education and Training	324	9,500	8,930	9,500
Dues and Subscriptions	-	500	470	500
Communications	375	2,200	2,068	2,200
Maintenance Contracts	-	17,000	15,980	17,500
Travel Expenses	-	1,500	1,410	1,500
Other Contractual	9,143	14,410	13,545	7,320
<b>Total</b>	<b>2,632,807</b>	<b>2,919,902</b>	<b>2,744,707</b>	<b>3,086,133</b>
<b>Commodities</b>				
Uniforms	3,809	13,350	12,549	13,500
Operating Supplies	5,859	16,025	15,064	22,860
Protective Clothing	6,297	1,500	1,410	1,500
Chemicals	-	2,651	2,492	3,000
Equipment <\$5k & Other Commodities	858	21,711	20,408	19,000
<b>Total</b>	<b>16,823</b>	<b>55,237</b>	<b>51,923</b>	<b>59,860</b>
<b>Department Total</b>	<b>\$ 2,649,630</b>	<b>\$ 2,975,139</b>	<b>\$ 2,796,630</b>	<b>\$ 3,145,993</b>

# 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.

Special Highway Fund							
	Audited 2023	Budget 2024	Estimated 2024	Proposed 2025	Increase Over 2024 Budget	% Change	
REVENUES							
Beginning Balance	\$ 343,034	\$ 372,469	\$ 361,992	\$ 335,992	\$ (36,477)	-9.8%	
Other Taxes	293,557	299,830	300,000	299,830	-	0.0%	
Investment Income	18,053	-	4,000	2,000	2,000	0.0%	
Subtotal Revenues	311,610	299,830	304,000	301,830	2,000	0.7%	
Total Resources	\$ 654,644	\$ 672,299	\$ 665,992	\$ 637,822	\$ (34,477)	-5.1%	
EXPENDITURES							
Commodities	\$ 29,907	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%	
Capital Improvements	262,745	300,000	300,000	300,000	-	0.0%	
Subtotal Expenditures	292,652	330,000	330,000	330,000	-	0.0%	
Total Uses	\$ 292,652	\$ 330,000	\$ 330,000	\$ 330,000	\$ -	0.0%	
Ending Balance	\$ 361,992	\$ 342,299	\$ 335,992	\$ 307,822	\$ (34,477)	-10.1%	

**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. Captain Troy Duvanel 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 2023		Budget 2024		Estimated 2024		Proposed 2025		Increase Over 2024 Budget	% Change	
REVENUES											
Beginning Balance	\$	21,572	\$	19,732	\$	29,308	\$	35,520	\$	15,788	80.0%
Other Taxes		26,780		24,466		26,012		26,791		2,325	9.5%
Investment Income		956		-		200		200		200	0.0%
Subtotal Revenues		27,736		24,466		26,212		26,991		2,525	10.3%
Total Resources	\$	49,308	\$	44,198	\$	55,520	\$	62,511	\$	18,313	41.4%
EXPENDITURES											
Health and Welfare	\$	20,000	\$	20,000	\$	20,000	\$	25,000	\$	5,000	25.0%
Subtotal Expenditures		20,000		20,000		20,000		25,000		5,000	25.0%
Total Uses	\$	20,000	\$	20,000	\$	20,000	\$	25,000	\$	5,000	25.0%
Ending Balance	\$	29,308	\$	24,198	\$	35,520	\$	37,511	\$	13,313	55.0%

**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 & 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 2023		Budget 2024		Estimated 2024		Proposed 2025		Increase Over 2024 Budget	% Change	
REVENUES											
Beginning Balance	\$	8,344	\$	14,344	\$	15,953	\$	22,165	\$	7,821	54.5%
Other Taxes		26,780		27,408		26,012		26,792		(616)	-2.2%
Investment Income		400		-		200		200		200	0.0%
Subtotal Revenues		27,180		27,408		26,212		26,992		(416)	-1.5%
Total Resources	\$	35,524	\$	41,752	\$	42,165	\$	49,157	\$	7,405	17.7%
EXPENDITURES											
Capital Outlay	\$	19,571	\$	20,000	\$	20,000	\$	20,000	\$	-	0.0%
Subtotal Expenditures		19,571		20,000		20,000		20,000		-	0.0%
Total Uses	\$	19,571	\$	20,000	\$	20,000	\$	20,000	\$	-	0.0%
Ending Balance	\$	15,953	\$	21,752	\$	22,165	\$	29,157	\$	7,405	34.0%

**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 2023	Budget 2024	Estimated 2024	Proposed 2025	Increase Over 2024 Budget	% Change	
<b>REVENUES</b>							
Beginning Balance	\$ 411,416	\$ 360,807	\$ 486,162	\$ 506,109	\$ 145,302	40.3%	
Other Taxes	554,669	500,000	550,000	550,000	50,000	10.0%	
Investment Income	17,681	-	10,000	5,000	5,000	0.0%	
Miscellaneous	66,426	78,520	80,750	70,875	(7,645)	-9.7%	
Subtotal Revenues	638,776	578,520	640,750	625,875	47,355	8.2%	
<b>Total Resources</b>	<b>\$ 1,050,192</b>	<b>\$ 939,327</b>	<b>\$ 1,126,912</b>	<b>\$ 1,131,984</b>	<b>\$ 192,657</b>	<b>20.5%</b>	
<b>EXPENDITURES</b>							
Personal Services	\$ 337,572	\$ 360,945	\$ 339,287	\$ 397,048	\$ 36,103	10.0%	
Contractual Services	103,081	156,490	147,101	165,165	8,675	5.5%	
Commodities	6,962	10,650	10,011	9,050	(1,600)	-15.0%	
Health and Welfare	116,415	132,345	124,404	130,870	(1,475)	-1.1%	
Subtotal Expenditures	564,030	660,430	620,803	702,133	41,703	6.3%	
<b>Total Uses</b>	<b>\$ 564,030</b>	<b>\$ 660,430</b>	<b>\$ 620,803</b>	<b>\$ 702,133</b>	<b>\$ 41,703</b>	<b>6.3%</b>	
<b>Ending Balance</b>	<b>\$ 486,162</b>	<b>\$ 278,897</b>	<b>\$ 506,109</b>	<b>\$ 429,851</b>	<b>\$ 150,954</b>	<b>54.1%</b>	

**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.

Expenditures	Actual 2023	Budget 2024	Estimated 2024	Budget 2025	Increase Over 24 Bud.
<b>Visitors Bureau</b>					
Personal Services	\$ 218,037	\$ 226,314	\$ 212,734	\$ 255,303	12.8%
Contractual Services	64,549	88,470	83,163	89,265	0.9%
Commodities	138	1,100	1,034	1,100	0.0%
<b>Total</b>	<b>282,724</b>	<b>315,884</b>	<b>296,931</b>	<b>345,668</b>	<b>9.4%</b>
<b>Special Community Events</b>					
Personal Services	117,943	128,972	121,233	136,086	5.5%
Commodities	6,199	9,000	8,460	7,000	-22.2%
Health and Welfare	116,415	132,345	124,404	130,870	-1.1%
<b>Total</b>	<b>240,557</b>	<b>270,317</b>	<b>254,097</b>	<b>273,956</b>	<b>1.3%</b>
<b>Marketplace</b>					
Personal Services	1,592	5,659	5,320	5,659	0.0%
Contractual Services	17,455	27,910	26,235	20,325	-27.2%
Commodities	625	550	517	800	45.5%
<b>Total</b>	<b>19,672</b>	<b>34,119</b>	<b>32,072</b>	<b>26,784</b>	<b>-21.5%</b>
<b>Economic Development</b>					
Contractual	21,077	40,110	37,703	55,575	38.6%
Commodities	-	-	-	150	0.0%
<b>Total</b>	<b>21,077</b>	<b>40,110</b>	<b>37,703</b>	<b>55,725</b>	<b>38.9%</b>
<b>Total All Departments</b>	<b>\$ 564,030</b>	<b>\$ 660,430</b>	<b>\$ 620,803</b>	<b>\$ 702,133</b>	<b>6.3%</b>

Expenditures	Actual 2023	Budget 2024	Estimated 2024	Budget 2025	Increase Over 24 Bud.
Personal Services	\$ 337,572	\$ 360,945	\$ 339,287	\$ 397,048	10.0%
Contractual Services	103,081	156,490	147,101	165,165	5.5%
Commodities	6,962	10,650	10,011	9,050	-15.0%
Health and Welfare	116,415	132,345	124,404	130,870	-1.1%
<b>Total Expenditures</b>	<b>\$ 564,030</b>	<b>\$ 660,430</b>	<b>\$ 620,803</b>	<b>\$ 702,133</b>	<b>6.3%</b>

### Team Merriam - Authorized Paid Positions

Department	Position	2023	2024	2025
Administration - Visitor's Bureau	Tourism & Economic Development Manager	1.00	1.00	1.00
	Graphic Designer	1.00	1.00	1.00
	<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Parks & Recreation - Special Events/Marketplace	Recreation Manager - Programs	1.00	1.00	1.00
	Marketplace Attendant	.32	.32	.32
	<b>Total</b>	<b>1.32</b>	<b>1.32</b>	<b>1.32</b>

## TRANSIENT GUEST TAX ADMINISTRATION ► VISITORS BUREAU

The Merriam Visitors Bureau aims to attract and welcome visitors by showcasing Merriam's unique offerings, historic sites, and vibrant community spirit. The Visitors Bureau promotes Merriam as a visitor-friendly destination, focusing on creating memorable experiences that encourage tourism and enhance the city's appeal to tourists and residents alike.

### Mission

To position Merriam as a preferred destination in Kansas by promoting its unique cultural, historical, and recreational assets, fostering a welcoming and inclusive environment for visitors, and contributing to the local economy through tourism-driven initiatives.

### Department Highlights

- **Distributed Dual-Language Visitor Guide:** Released the first-ever English-Spanish Merriam Community & Visitor Guide to make the city more accessible to a diverse audience.
- **World Cup Visitor Engagement:** Collaborated with regional partners to ensure Merriam is prepared to welcome visitors during the 2026 World Cup.
- **Visitor Information for Short-Term Rentals:** Provided essential information to short-term rental owners and guests, supporting a welcoming visitor experience in Merriam.
- **Historic Recognition Support:** Contributed staff support and advocacy for the Walker School's nomination to the Kansas Registry of Historic Places, enhancing the cultural heritage of the area.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 144,592	\$ 146,284	\$ 137,505	\$ 167,624
Benefits	73,445	80,030	75,229	87,679
<b>Total</b>	<b>218,037</b>	<b>226,314</b>	<b>212,734</b>	<b>255,303</b>
<b>Contractual Services</b>				
Utilities	10,736	15,350	14,430	15,350
Advertising	18,780	19,500	18,330	23,450
Building Maintenance	20,365	30,520	28,689	26,465
Conferences	450	1,000	940	1,000
Travel Expenses	1,746	2,400	2,256	2,700
Dues and Subscriptions	1,286	4,000	3,760	4,500
Telephone and Communications	2,874	3,000	2,820	2,700
Postage	4,172	5,000	4,700	5,000
Reception & Meeting Expenses	388	500	470	600
Printing and Binding	3,752	7,200	6,768	7,500
<b>Total</b>	<b>64,549</b>	<b>88,470</b>	<b>83,163</b>	<b>89,265</b>
<b>Commodities</b>				
Office and Cleaning Supplies	138	600	564	600
Equipment < \$5,000	-	500	470	500
<b>Total</b>	<b>138</b>	<b>1,100</b>	<b>1,034</b>	<b>1,100</b>
<b>Department Total</b>	<b>\$ 282,724</b>	<b>\$ 315,884</b>	<b>\$ 296,931</b>	<b>\$ 345,668</b>

## **TRANSIENT GUEST TAX**

### **PARKS & RECREATION ► SPECIAL COMMUNITY EVENTS**

Community events are free events offered throughout the year in various locations throughout the city. The events are coordinated by the City's Parks and Recreation staff.

#### **Mission**

To provide free, family friendly, diverse events which attract visitors to Merriam and strengthen the sense of community.

#### **Department Highlights**

- ▶ This was the fifth year for Merriam Drive Live. The weather was warm and staff identified a music line-up that was well received.
- ▶ The 24th Annual Turkey Creek Car and Motorcycle Show set a new registration record with 353 entries.
- ▶ This was the first year the department managed the Flags 4 Freedom event. Staff lead the volunteer organizing committee and replaced 800 flags of the existing inventory. In addition, they coordinated the installation and removal of street and field flag. This year was the first year the July 4th concert returned after COVID.
- ▶ Implemented a new street banner program for residents to honor or memorialize veterans. The banners hung on Merriam Drive from 57th St. to Hocker Drive from mid-May through the end of July. There were seven local military veterans honored during the inaugural season.
- ▶ Offered two Cruise Nights as a showcase for the Turkey Creek Car and Motorcycle Show.
- ▶ Assisted in coordinating efforts for the first annual First Responders flag field event.
- ▶ Offered interactive activities at Turkey Creek Festival that included: train rides, inflatables, wood projects sponsored by Merriam Home Depot, Kids Fishing Day, balloon artists, Happy Faces Entertainment, Dinosaur Encounter (NEW), National Guard, bubble performances (NEW), and fire performer (NEW).
- ▶ Planned the final events of 2024: Halloween Happenings and Christmas in the Courtyard.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 76,654	\$ 81,819	\$ 76,909	\$ 86,216
Benefits	41,289	47,153	44,324	49,870
<b>Total</b>	<b>117,943</b>	<b>128,972</b>	<b>121,233</b>	<b>136,086</b>
<b>Health and Welfare</b>				
Turkey Creek Festival	34,655	38,700	36,377	38,750
Art Gallery and Shows	11,077	12,350	11,609	11,650
Party in the Park Events	5,304	8,600	8,084	8,950
Car Show at Merriam Marketplace	14,772	17,820	16,751	18,000
Merriam Drive Live	24,936	31,975	30,057	31,425
5K Turkey Creek Run	5,448	6,700	6,298	6,495
Flags for Freedom	14,000	5,000	4,700	5,000
Other Events	6,223	11,200	10,528	10,600
<b>Total</b>	<b>116,415</b>	<b>132,345</b>	<b>124,404</b>	<b>130,870</b>
<b>Commodities</b>				
Banners, other	6,199	9,000	8,460	7,000
<b>Total</b>	<b>6,199</b>	<b>9,000</b>	<b>8,460</b>	<b>7,000</b>
<b>Department Total</b>	<b>\$ 240,557</b>	<b>\$ 270,317</b>	<b>\$ 254,097</b>	<b>\$ 273,956</b>



## **TRANSIENT GUEST TAX PARKS & RECREATION ► MERRIAM MARKETPLACE**

The Merriam Marketplace is an outdoor facility that provides seasonal vendor space for sales of fresh produce; home baked goods, arts, and crafts and hosts several large special community events throughout the year. It is owned and operated by the City of Merriam.

### **Mission**

To facilitate a community gathering place while promoting the historic downtown area. Provide a venue for community special events, which attract visitors to Merriam.

### **Department Highlights**

- ▶ Coordinated a 21-week Saturday morning Farmers' Market operation. The spike in vendor participation was due to issues occurring at other area market locations. Vendors wanted to explore other viable market options.
- ▶ Entertainment continued with one musical act and one free kid's activity each month.
- ▶ Social media marketing was managed by staff through Facebook®.
- ▶ Coordinated promotional item giveaway of a reusable shopping bag on opening day of market and vendor season t-shirts.
- ▶ Events planned and hosted include: Annual Turkey Creek Car and Motorcycle Show, Cruise Nights in July and August, Halloween Happenings, and Merriam Drive Live event.
- ▶ Facilitated maintenance including: roof repairs to outbuilding, dumpster fence repairs, preventative maintenance and inspections of fire extinguishers and backflow preventers and repairs to the digital sign keeping it operational throughout the entire market season.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 1,378	\$ 5,152	\$ 4,843	\$ 5,152
Benefits	214	507	477	507
<b>Total</b>	<b>1,592</b>	<b>5,659</b>	<b>5,320</b>	<b>5,659</b>
<b>Contractual Services</b>				
Utilities	7,407	7,960	7,482	8,025
Program Services	1,330	3,000	2,820	2,250
Building and Grounds Maintenance	2,608	10,400	9,776	4,650
Advertising	6,110	6,550	6,157	5,400
<b>Total</b>	<b>17,455</b>	<b>27,910</b>	<b>26,235</b>	<b>20,325</b>
<b>Commodities</b>				
Operating & Cleaning Supplies	625	550	517	800
<b>Total</b>	<b>625</b>	<b>550</b>	<b>517</b>	<b>800</b>
<b>Department Total</b>	<b>\$ 19,672</b>	<b>\$ 34,119</b>	<b>\$ 32,072</b>	<b>\$ 26,784</b>

# TRANSIENT GUEST TAX

## ADMINISTRATION ► ECONOMIC DEVELOPMENT

Merriam Economic Development focuses on fostering a positive and sustainable business climate by supporting existing businesses, attracting new businesses, and implementing initiatives that strengthen Merriam's economy.

### Mission

To drive sustainable economic growth by creating a business-friendly environment in Merriam that supports business development and retention, enriches the community, enhances the local tax base, and improves the overall quality of life for residents.

### Department Highlights

- **Lodging Grant for Quality Inn:** Supported major renovations at Quality Inn, including room remodels, new furnishings, signage, and landscaping, elevating local lodging standards at this Merriam property.
- **Shop Merriam Program Launch:** Introduced a discount program encouraging residents and visitors to shop at local businesses, boosting economic activity in the community.
- **Support for New and Existing Businesses:** Welcomed 44 new businesses to Merriam and conducted 30 visits to new and renewing businesses to support and recognize their commitment to the city.
- **Business Recognition:** Nominated three Merriam businesses for regional and state awards to highlight their excellence and enhance visibility.
- **Annual Business Appreciation Event:** Hosted an annual event to recognize and celebrate the contributions of local businesses, fostering community engagement and showing appreciation for businesses who impact Merriam's economy.
- **Chamber and Partnership Involvement:** Attended ribbon cuttings and actively participated in Downtown Merriam Partnership events to show support for the local business community.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Contractual Services</b>				
Dues and Subscriptions	\$ 11,020	\$ 14,510	\$ 13,639	\$ 24,910
Training and Conferences	1,799	600	564	700
Travel Expenses	217	1,500	1,410	1,700
Printing and Binding	228	750	705	1,000
Meals/Receptions/Catering	1,061	4,700	4,418	4,700
Marketing	6,752	18,050	16,967	22,565
<b>Total</b>	<b>21,077</b>	<b>40,110</b>	<b>37,703</b>	<b>55,575</b>
<b>Commodities</b>				
Office Supplies	-	-	-	150
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150</b>
<b>Department Total</b>	<b>\$ 21,077</b>	<b>\$ 40,110</b>	<b>\$ 37,703</b>	<b>\$ 55,725</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 2023		Budget 2024		Estimated 2024		Proposed 2025		Increase Over 2024 Budget		% Change	
REVENUES												
Beginning Balance	\$	1,065,008	\$	1,070,909	\$	1,090,794	\$	1,090,794	\$	19,885		1.9%
Investment Income		46,361		20,000		20,000		20,000		-		0.0%
Subtotal Revenues		46,361		20,000		20,000		20,000		-		0.0%
Transfers In		-		-		-		-		-		0.0%
Total Resources	\$	1,111,369	\$	1,090,909	\$	1,110,794	\$	1,110,794	\$	19,885		1.8%
EXPENDITURES												
Contractual Services	\$	20,575	\$	30,000	\$	20,000	\$	50,000	\$	20,000		66.7%
Subtotal Expenditures		20,575		30,000		20,000		50,000		20,000		66.7%
Total Uses	\$	20,575	\$	30,000	\$	20,000	\$	50,000	\$	20,000		66.7%
Ending Balance	\$	1,090,794	\$	1,060,909	\$	1,090,794	\$	1,060,794	\$	(115)		0.0%

**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 \$1,616,685 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. 56

Equipment Reserve Fund											
	Audited 2023		Budget 2024		Estimated 2024		Proposed 2025		Increase Over 2024 Budget	% Change	
REVENUES											
Beginning Balance	\$	1,293,018	\$	1,489,818	\$	1,534,203	\$	1,234,653	\$	(255,165)	-17.1%
Investment Income		87,820		5,000		50,000		10,000		5,000	100.0%
Miscellaneous		17,690		35,000		35,000		35,000		-	0.0%
Subtotal Revenues		105,510		40,000		85,000		45,000		5,000	12.5%
Transfers In		800,004		2,000,000		2,000,000		1,500,000		(500,000)	-25.0%
Total Resources	\$	2,198,532	\$	3,529,818	\$	3,619,203	\$	2,779,653	\$	(750,165)	-21.3%
EXPENDITURES											
Capital Outlay	\$	664,329	\$	2,522,678	\$	2,384,550	\$	1,616,685	\$	(905,993)	-35.9%
Subtotal Expenditures		664,329		2,522,678		2,384,550		1,616,685		(905,993)	-35.9%
Total Uses	\$	664,329	\$	2,522,678	\$	2,384,550	\$	1,616,685	\$	(905,993)	-35.9%
Ending Balance	\$	1,534,203	\$	1,007,140	\$	1,234,653	\$	1,162,968	\$	155,828	15.5%

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

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

# CAPITAL IMPROVEMENTS FUND

The Capital Improvement Program (CIP) Department works to identify infrastructure improvement needs and to systematically plan, schedule, manage, monitor and finance capital projects to ensure cost-effectiveness within established policies. The CIP reflects a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing fixed assets. Department staff provides conceptual and technical assistance to allow the City Council to prioritize numerous projects and allocate them in future years within forecasted revenue streams. Department staff serves as liaison for engineering needs for all City departments.

## Mission

Improve quality of life in the community through the effective administration and implementation of a comprehensive capital improvement program.

## Department Highlights

Completed:

- ▶ Mill/Overlay and Curb Repair Project. Streets include W. 49th Terr., W. 50th Terr., W. 51st St., W. 51st Terr., Booker St., Benson St., England St., Grandview Ave., and Grant St.
- ▶ Sidewalk Replacement Project on Lowell Drive, south of 65th St.
- ▶ 55th Street (2022 CARS Project) between West City Limits to Merriam Dr.
- ▶ 50th Terr./England St. to 47th Terr./England St. Drainage Improvement Project.
- ▶ Design and construction of the Quail Creek Gabion Repair Project.
- ▶ CDBG Streetlight Conduit Project at three locations throughout the City.
- ▶ Design underway for 49th St. Improvement Project (CARS 2025) between Switzer Rd. to Antioch Rd.
- ▶ Commenced design/build process for 75th Street Bridge Improvement Project with Overland Park between I-35 and King Cove Rd.
- ▶ Design, with construction currently underway, for Undergrounding Utilities project along the Shawnee Mission Parkway corridor.
- ▶ Underground Utilities on Knox St. Project with Evergy.
- ▶ Biennial Bridge Inspection throughout the City.
- ▶ Commenced design for Shawnee Mission Parkway and I-35 Preliminary Engineer Study.
- ▶ Commenced design for 2025 Street and Drainage Improvements Project.
- ▶ Purchased 860 LED retrofit kits with Carbon Reduction Program grant funds to be installed by Public Works crews as part of the Streetlight LED Program Project.
- ▶ Traffic Signal Program Project, which includes purchase and installation of new traffic signal equipment at the following intersections: Johnson Dr. and Merriam Dr., 55th St. and Antioch Rd., 57th St. and Antioch Rd., and 58th St. and Antioch Rd.
- ▶ Pedestrian and Bicycle Mobility Program Project, which included replacement of two pedestrian bridge decks and realignment of portions of Turkey Creek Trail.
- ▶ Ongoing design and coordination with the Kansas City Corps of Engineers for the Upper Turkey Creek Project, which was approved for consideration of construction with federal funds.



## Capital Improvements Fund

	Audited 2023	Budget 2024	Estimated 2024	Proposed 2025	Increase Over 2024 Budget	% Change
<b>REVENUES</b>						
Beginning Balance	\$ 24,200,831	\$ 25,551,146	\$ 29,869,653	\$ 29,691,244	\$ 4,140,098	16.2%
Sales Tax	2,600,069	2,400,000	2,497,500	2,522,850	122,850	5.1%
Miscellaneous	1,062,209	2,770,262	2,817,257	1,589,969	(1,180,293)	-42.6%
Investment Income	1,519,632	125,000	600,000	300,000	175,000	140.0%
Subtotal Revenues	5,181,910	5,295,262	5,914,757	4,412,819	(882,443)	-16.7%
Transfers In	4,861,134	3,929,135	5,779,000	4,583,618	654,483	16.7%
<b>Total Resources</b>	<b>\$ 34,243,875</b>	<b>\$ 34,775,543</b>	<b>\$ 41,563,410</b>	<b>\$ 38,687,681</b>	<b>\$ 3,912,138</b>	<b>11.2%</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 213,884	\$ 247,864	\$ 232,992	\$ 249,051	\$ 1,187	0.5%
Contractual Services	67,614	69,900	65,706	79,900	10,000	14.3%
Commodities	2,757	3,800	3,572	3,800	-	0.0%
Capital Improvements	4,089,967	9,069,896	9,069,896	7,798,563	(1,271,333)	-14.0%
Subtotal Expenditures	4,374,222	9,391,460	9,372,166	8,131,314	(1,260,146)	-13.4%
Transfers Out	-	2,500,000	2,500,000	-	(2,500,000)	0.0%
<b>Total Uses</b>	<b>\$ 4,374,222</b>	<b>\$ 11,891,460</b>	<b>\$ 11,872,166</b>	<b>\$ 8,131,314</b>	<b>\$ (3,760,146)</b>	<b>-31.6%</b>
<b>Ending Balance</b>	<b>\$ 29,869,653</b>	<b>\$ 22,884,083</b>	<b>\$ 29,691,244</b>	<b>\$ 30,556,367</b>	<b>\$ 7,672,284</b>	<b>33.5%</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.

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
<b>Personal Services</b>				
Salaries	\$ 139,763	\$ 153,492	\$ 144,282	\$ 158,826
Benefits	74,121	94,372	88,710	90,225
<b>Total</b>	<b>213,884</b>	<b>247,864</b>	<b>232,992</b>	<b>249,051</b>
<b>Contractual Services</b>				
Engineering	47,878	60,000	56,400	70,000
Motor Vehicle Repair	-	500	470	500
Education and Training	244	900	846	900
Dues and Subscriptions	2,558	6,500	6,110	6,500
Communications	300	-	-	-
Travel Expenses	-	200	188	200
Meals, Receptions, Catering	270	1,000	940	1,000
Other Contractual	16,364	800	752	800
<b>Total</b>	<b>67,614</b>	<b>69,900</b>	<b>65,706</b>	<b>79,900</b>
<b>Commodities</b>				
Office Supplies & Other	991	600	564	600
Uniforms	148	200	188	200
Gasoline, Tires & Vehicle Supplies	1,618	3,000	2,820	3,000
<b>Total</b>	<b>2,757</b>	<b>3,800</b>	<b>3,572</b>	<b>3,800</b>
<b>Department Total</b>	<b>\$ 284,255</b>	<b>\$ 321,564</b>	<b>\$ 302,270</b>	<b>\$ 332,751</b>

# I-35 TIF DISTRICT FUND

## 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 paid by TIF revenues. 70

I-35 District TIF																	
		Audited 2023			Budget 2024			Estimated 2024			Proposed 2025			Increase Over 2024 Budget			% Change
REVENUES																	
Beginning Balance	\$		4,535,538	\$		3,209,159	\$		3,637,241	\$		1,116,448	\$		(2,092,711)		0.0%
TIF Revenues			4,692,090			4,724,725			4,613,992			5,543,832			819,107		0.0%
Investment Income			103,784			10,000			50,000			10,000			-		0.0%
Subtotal Revenues			4,795,874			4,734,725			4,663,992			5,553,832			819,107		0.0%
Transfers In			-			2,500,000			2,500,000			-			(2,500,000)		0.0%
Total Resources	\$		9,331,412	\$		10,443,884	\$		10,801,233	\$		6,670,280	\$		(3,773,604)		0.0%
EXPENDITURES																	
Economic Development	\$		1,665,795	\$		7,826,777	\$		7,811,350	\$		4,307,043	\$		(3,519,734)		0.0%
Capital Outlay			4,028,376			1,900,000			1,873,435			-			(1,900,000)		0.0%
Subtotal Expenditures			5,694,171			9,726,777			9,684,785			4,307,043			(5,419,734)		0.0%
Interfund Transfers			-			-			-			500,000			500,000		0.0%
Total Uses	\$		5,694,171	\$		9,726,777	\$		9,684,785	\$		4,807,043	\$		(4,919,734)		0.0%
Ending Balance	\$		3,637,241	\$		717,107	\$		1,116,448	\$		1,863,237	\$		1,146,130		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.

# BOND AND INTEREST FUND

## Revenues

**Sales Tax:** ¼ cent sales tax effective from 1-1-2018 to 12-31-2027 used to fund debt service payments on the construction of the Merriam Community Center.

**Transfers from CIP Fund:** This is the additional amount needed to finance the debt service payments on capital improvement projects. 64

Bond and Interest Fund							
	Audited 2023	Budget 2024	Estimated 2024	Proposed 2025	Increase Over 2024 Budget	% Change	
REVENUES							
Beginning Balance	\$ 903,913	\$ 272,508	\$ 499,990	\$ 512,838	\$ 240,330	88.2%	
Property Taxes	207,465	145,450	144,948	-	(145,450)	-100.0%	
City Sales/Use Taxes	2,600,069	2,400,000	2,497,500	2,522,850	122,850	5.1%	
Other Taxes	17,148	19,155	11,900	11,964	(7,191)	-37.5%	
Investment Income	39,045	2,000	20,000	10,000	8,000	400.0%	
Subtotal Revenues	2,863,727	2,566,605	2,674,348	2,544,814	(21,791)	-0.8%	
Total Resources	\$ 3,767,640	\$ 2,839,113	\$ 3,174,338	\$ 3,057,652	\$ 218,539	7.7%	
EXPENDITURES							
Debt Service	\$ 3,267,650	\$ 2,661,500	\$ 2,661,500	\$ 2,657,000	\$ (4,500)	-0.2%	
Subtotal Expenditures	3,267,650	2,661,500	2,661,500	2,657,000	(4,500)	-0.2%	
Total Uses	\$ 3,267,650	\$ 2,661,500	\$ 2,661,500	\$ 2,657,000	\$ (4,500)	-0.2%	
Ending Balance	\$ 499,990	\$ 177,613	\$ 512,838	\$ 400,652	\$ 223,039	125.6%	

**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.

# COMPENSATION PLAN

Effective January 1, 2025

Department	Position	Range Bottom	Range Top
City Council	Mayor	13,386	13,386
	Councilmember	6,069	6,069
Administration	City Administrator	152,465	213,451
	Assistant City Administrator	127,050	177,880
	Director Finance	118,737	166,223
	Human Resources Manager	103,693	145,179
	Assistant to the City Administrator	69,086	96,729
	City Clerk	69,086	96,729
	Accountant	60,343	84,472
	Communications & Public Engagement Manager	79,115	110,765
	Office Coordinator - HR	43,008	60,215
	Accounting Clerk	43,008	60,215
Information Services	IT Administrator	90,579	126,815
Municipal Court	Court Administrator	69,086	96,729
	Court Clerk	43,008	60,215
Visitor's Bureau	Tourism & Economic Development Manager	79,115	110,765
	Graphic Designer	52,693	73,779
Police Department	Chief of Police	127,050	177,880
	Police Major	110,957	155,336
	Police Captain	90,579	126,815
	Police Sergeant	73,929	103,501
	Master Police Officer	60,343	84,472
	Police Officer	56,379	78,921
	Crime Analyst	56,379	78,921
	Community Service Officer	46,028	64,436
	Police Records Clerk	43,008	60,215
	Police Intern	15.23	15.23
Public Works	Public Works Director	127,050	177,880
	Public Works Superintendent	84,643	118,501
	Facilities Superintendent	79,115	110,765
	Foreman	60,343	84,472
	Fleet Superintendent	79,115	110,765
	Mechanic	49,243	68,936

	Senior Maintenance Worker	46,028	64,436
	Maintenance Worker	43,008	60,215
	Senior Facilities Maintenance Worker	46,028	64,436
	Facility Maintenance Worker	43,008	60,215
	Office Coordinator - PW	43,008	60,215
	Landscape Technician	14.94	18.48
	Seasonal Laborer	14.94	18.48
CIP Administration	Project Coordinator	56,379	78,921
<hr/>			
Parks & Recreation	Director of Parks & Recreation	118,737	166,223
	Assistant Director Parks & Recreation	90,579	126,815
	Guest Services Manager	60,343	84,472
Special Events	Recreation Manager - Programs	69,086	96,729
	Recreation Manager - Fitness Programs	69,086	96,729
	Recreation Coordinator - Aquatics	49,243	68,936
	Recreation Coordinator - Fitness	49,243	68,936
	Recreation Coordinator - Programs	49,243	68,936
	Recreation Assistant - Programs	43,008	60,215
	Guest Services Coordinator	39,086	54,729
	Custodian	39,086	54,729
	Facility Attendant	14.94	18.48
	Child Watch Attendant	13.40	16.49
	Fitness Attendant	13.40	16.49
	Head Lifeguard	14.94	18.48
	Lifeguard	13.40	16.49
	Slide & Concessions Attendant	11.85	14.72
	Recreation Intern	15.23	15.23
Marketplace	Farmer's Market Attendant	14.94	18.48
<hr/>			
Community Development	Director Community Development	118,737	166,223
	Building Inspector	56,379	78,921
	Neighborhood Services Manager	73,929	103,501
	Code Compliance Officer	46,028	64,436
	Planner	56,379	78,921
	Office Coordinator	43,008	60,215

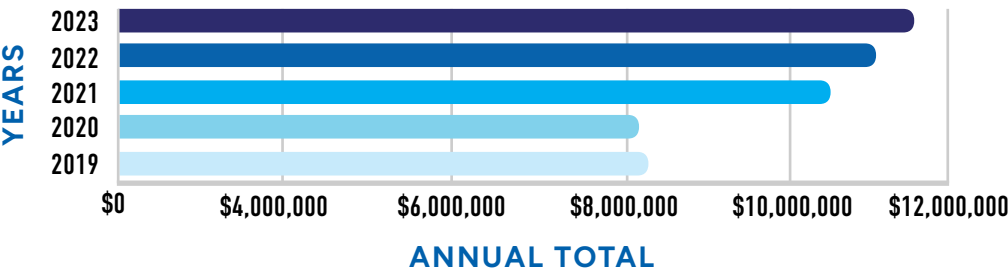


# STATISTICAL HISTORY

## City Sales and Use Tax History (General Fund only)

2019 through 2023

Year	2019	2020	2021	2022	2023
Annual Total	\$8,352,658	\$8,204,674	\$10,264,032	\$10,942,074	\$11,350,701



## Statement of Direct and Overlapping Debt

December 31, 2023 and 2022

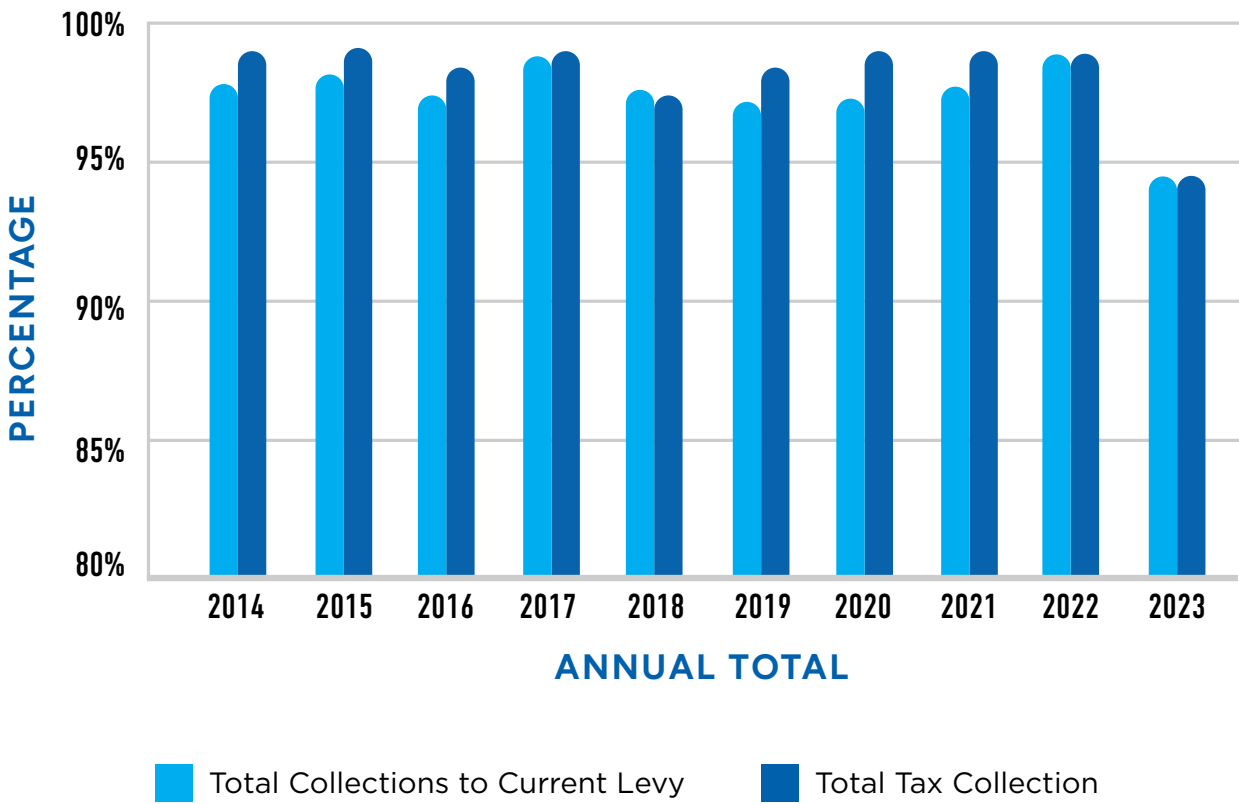
	December 31, 2023		December 31, 2022	
	% of Debt Applicable to City	City of Merriam Share of Debt	% of Debt Applicable to City	City of Merriam Share of Debt
Direct Debt:				
Bonded Debt				
General Obligation:				
Direct tax supported*		\$10,679,695		\$13,709,185
Overlapping Debt:				
Governmental Unit:				
Shawnee Mission Unified				
School District	4.88%	\$24,045,038	4.97%	\$18,637,441
Johnson County	1.79%	244,479	1.84%	265,119
Johnson County Community College	1.79%	746,032	1.84%	805,898
Parks and Recreation	1.79%	800,886	1.84%	754,915
Total Overlapping Debt		\$25,836,435		\$20,463,373
Combined Direct and Overlapping Debt		\$36,516,130		\$34,172,558

\*Amounts include unamortized premium/discount.

Property Tax Levies and Collections - Last Ten Fiscal Years

December 31, 2023

Year (1)	Total Tax Levy	Current Tax Collections	Percentage Current Tax Collected	Prior Years' Tax Collected	Total Tax Collections	Percentage Total Collection to Current Levy
2014	4,121,652	4,037,075	97.95%	42,949	4,080,024	98.99%
2015	4,486,131	4,406,678	98.23%	44,737	4,451,415	99.23%
2016	4,752,735	4,635,807	97.54%	42,944	4,678,751	98.44%
2017	5,176,528	5,122,174	98.95%	1,237	5,123,411	98.97%
2018	5,272,454	5,151,191	97.70%	(10,380)	5,140,811	97.50%
2019	5,599,756	5,444,424	97.23%	68,510	5,512,934	98.45%
2020	5,697,480	5,548,723	97.39%	96,007	5,644,730	99.07%
2021	5,907,533	5,778,783	97.82%	75,824	5,854,607	99.10%
2022	6,236,896	6,173,280	98.98%	(1,423)	6,171,857	98.96%
2023	6,851,279	6,478,276	94.56%	-	6,478,276	94.56%



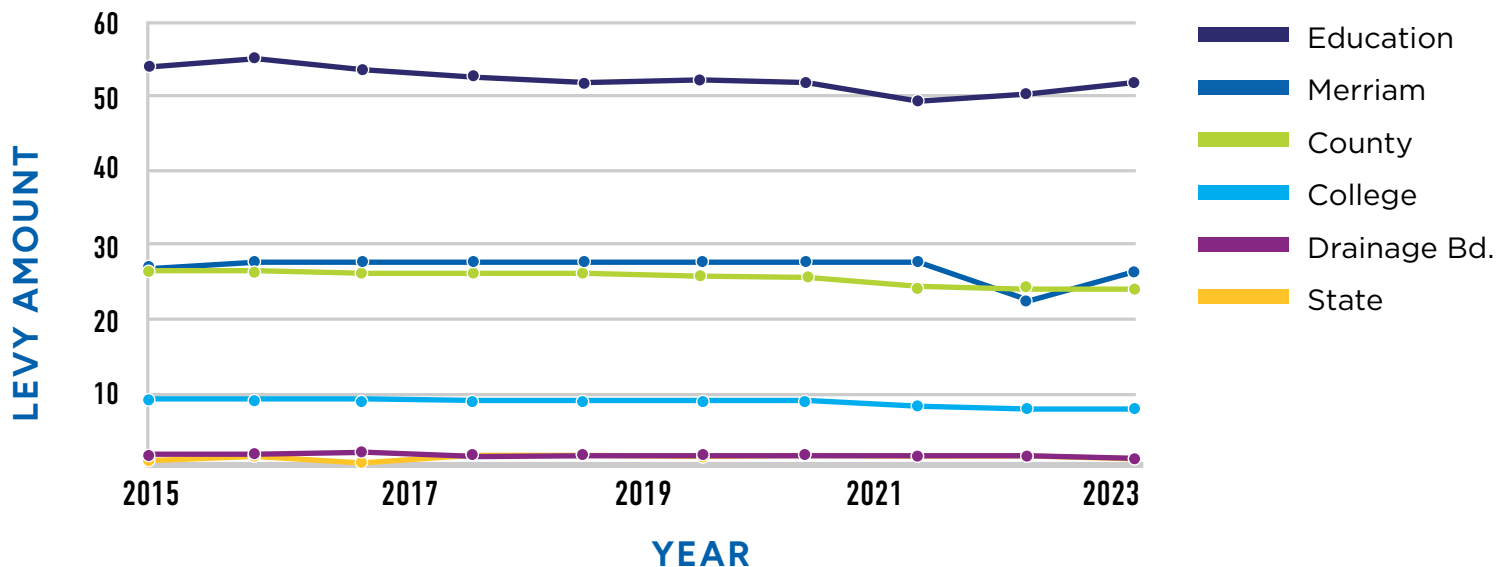
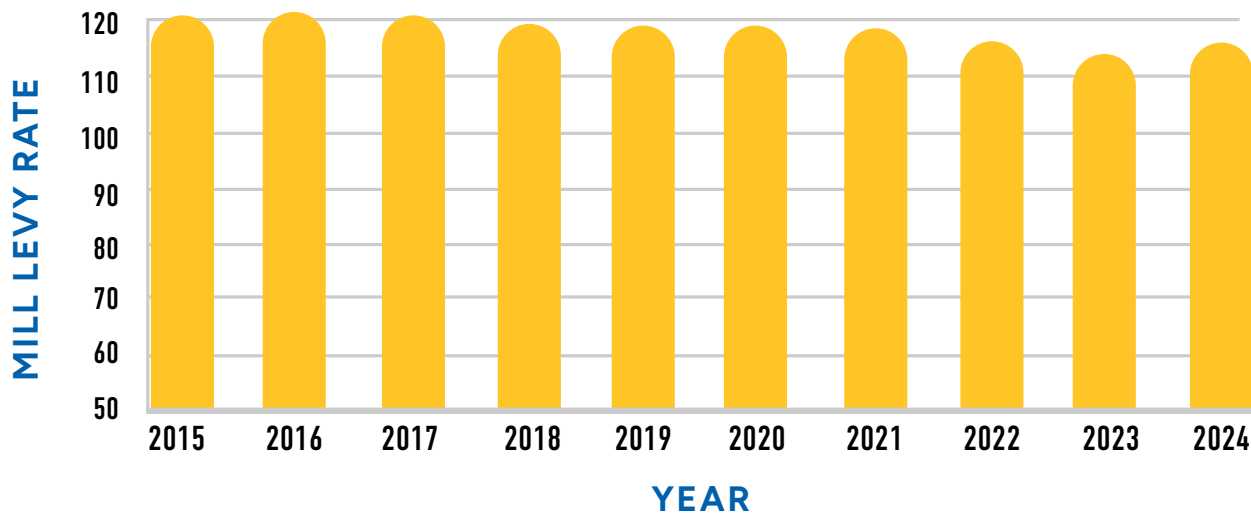
## Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years

(per \$1,000 Assessed Valuation)

Year(1)	City of Merriam (2)	State	County	Junior College	Board of Education	Merriam Drainage Bd.	Property Tax Total
2015	27.676	1.500	26.595	9.469	54.059	2.002	121.301
2016	27.673	1.500	26.607	9.473	54.940	1.852	122.045
2017	27.741	1.500	26.351	9.503	53.663	2.403	121.161
2018	27.880	1.500	26.013	9.266	52.427	1.700	118.786
2019	27.765	1.500	26.030	9.121	52.121	1.700	118.237
2020	27.558	1.500	25.797	9.191	52.351	1.777	118.174
2021	27.665	1.500	25.568	9.110	51.667	1.707	117.217
2022	27.665	1.500	24.608	8.617	49.386	1.584	113.360
2023	22.929	1.500	24.360	8.131	50.822	1.461	109.203
2024	26.694	1.500	24.125	8.124	51.335	1.356	113.134

Note (1) Indicates assessment year and year of levy. Represents basis for the following budget year.

Note (2) The 2023 mill rate for the City of Merriam was budgeted to be 27.415, a decrease of 0.25 from 2022. However, due to a clerical error, the mill rate was further reduced to 22.929. This City has increased the 2025 mill rate back to 2023 levels.



## Special Assessment Billings and Collections - Last Ten Fiscal Years

December 31, 2023

Year (1)	Assessments Certified to County	Current Assessments Collections	Percentage Current Assessments Collected	Prior Years' Assessments Collected	Total Tax Collections	Percentage Total Collection to Current Levy
2014	422,400	422,400	100.00%	-	422,400	100.00%
2015	425,862	425,862	100.00%	-	425,862	100.00%
2016	423,283	423,283	100.00%	-	423,283	100.00%
2017	424,793	424,793	100.00%	-	424,793	100.00%
2018	425,375	425,375	100.00%	-	425,375	100.00%

## Demographic And Economic Statistics - Last Ten Years

December 31, 2023

Year	Population (a)	Median Age (b)	Personal Income	Unemployment Rate (c)	Per Capital Personal Income
2014	11,281	35.4	336,151,238	3.80%	29,798
2015	11,290	36.6	333,397,426	3.40%	29,530
2016	11,288	37.7	352,004,992	3.30%	31,184
2017	11,245	38.1	361,065,705	3.00%	32,109
2018	11,212	39.1	450,789,672	2.90%	40,206
2019	11,178	39.2	428,966,928	2.80%	38,376
2020	11,081	39.5	445,688,901	5.10%	40,221
2021	11,128	39.3	515,838,440	3.20%	46,355
2022	11,017	39.1	548,569,481	2.30%	49,793
2023	10,966	38.9	549,758,478	2.70%	50,133

(a) Population data for 2014-2020 is based upon State of Kansas estimates. The data for 2021 through 2023 is based on the 2020 Federal Census

(b) County Economic Research Institute, Inc., Johnson County Zip Code Demographics.

(c) U.S. Bureau of Economic Analysis provides demographics by state and county.

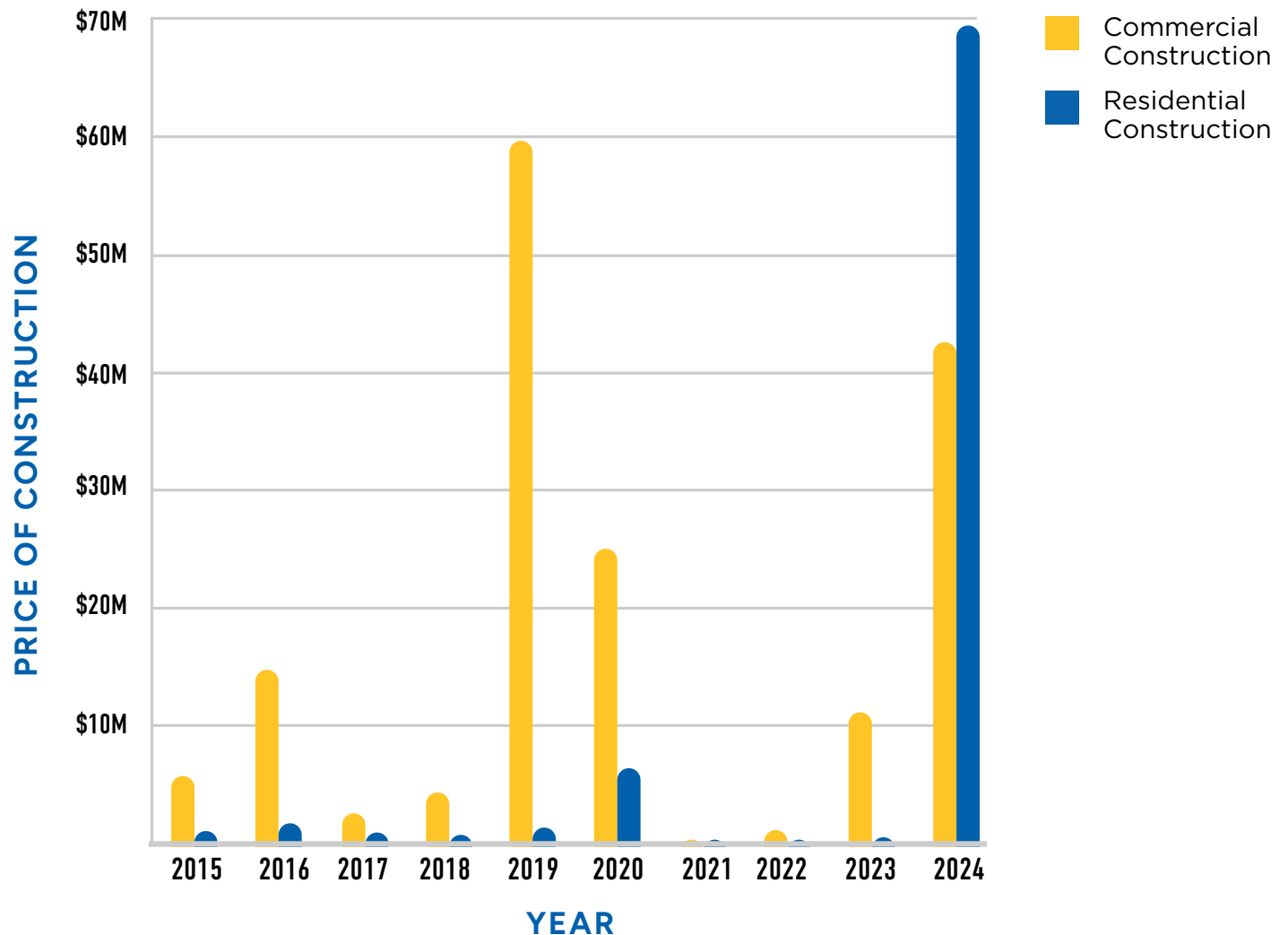
## Property Value of New Construction - Last Ten Fiscal Years

December 31, 2023

Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Units	Value (1)	Number of Units	Value (1)
2014	8	7,623,420	6	938,000
2015	2	16,472,811	10	1,635,000
2016	5	2,501,419	5	850,000
2017	3	4,190,000	4	636,679
2018	11	59,582,901	4	1,243,000
2019	9	25,075,504	12	6,345,040
2020	1	249,753	2	265,000
2021	2	1,022,155	1	296,500
2022	4	11,083,939	1	400,000
2023 (2)	7	42,520,301	361	69,440,188

Note (1) Based on information obtained from issuance of building permits and estimated construction costs obtained from the City's Community Development Department.

Note (2) Merriam Grand Station Permits were approved in 2023 which includes two three-story apartment buildings, a parking structure and retail space.



## Operating Indicators by Function - Last Five years

December 31, 2023

Function / Program	2019	2020	2021	2022	2023
<b>General government</b>					
Occupational licenses issued	781	788	1,059	913	1,102
Vendor payments by check	2,669	2,339	2,258	2,384	2,409
Court filings processed	5,198	6,288	6,843	5,367	4,700
<b>Law enforcement</b>					
Physical arrests	1,196	1,104	1,295	1,091	1,068
Accidents investigated	621	444	450	496	535
Traffic violations issued	5,043	6,339	6,735	5,242	4,531
Animal control service calls	454	378	383	510	410
<b>Fire prevention and control</b>					
Fire inspections performed	361	356	277	325	465
Alarm responses	1,736	2,128	2,101	2,392	2,588
Public education attendance	2,208	238	200	7,597	3,097
<b>Public works</b>					
Miles of street repair/overlay	1.8	1.9	2.9	2.2	1.9
Acres mowed	89	89	89	89	89
Miles of curbing/sidewalk repaired	2.1	2.1	1.0	1.5	0.7
<b>Culture and Recreation</b>					
MCC visits*	43,600	16,302	88,708	146,125	173,416
MCC rentals/classes*	n/a	3,395	20,462	48,875	55,150
Farmers' Market ave. wkly. attend.*	454	544	495	546	581
Special Events attendance	10,391	n/a	7,563	15,045	20,171
<b>Community Development</b>					
Construction permits issued	582	482	504	474	407
Value of new commercial const.	\$25,075,504	\$249,753	\$1,022,155	\$11,083,939	\$111,960,489
Value of residential construction	\$9,210,374	\$3,206,547	\$3,470,183	\$3,588,051	\$2,635,995
<b>Capital improvement program</b>					
Number of projects managed	15	12	12	10	15

\*The Merriam Community Center (MCC) opened in July 2020 and includes both indoor and outdoor pools. Beginning in 2020, Community Center rentals and class attendance are being shown separately. Also as of 2020, indoor/outdoor pool attendance is combined with MCC visits. Community center and Marketplace attendance numbers were affected by the global COVID 19 pandemic restrictions.

Source: City of Merriam departmental records



## Capital Asset Statistics by Function - Last Five Years

December 31, 2023

Function / Program	2019	2020	2021	2022	2023
<b>General government</b>					
Visitors' Bureau/Historical Plaza	1	1	1	1	1
<b>Law enforcement</b>					
Stations	1	1	1	1	1
Patrol units	21	23	23	23	23
Animal control units	1	1	1	1	2
<b>Fire control and prevention</b>					
Stations	1	1	1	1	1
Emergency vehicles	4	3	3	3	3
Non-emergency vehicles	2	2	2	2	3
Rescue boat	-	-	-	-	-
Civil defense sirens	4	4	4	4	4
<b>Public works</b>					
Streets miles	113	113	113	113	113
Streetlights	2,053	2,098	2,110	2,112	2,110
Traffic signal locations	22	23	23	23	23
Maintenance vehicles	26	26	28	26	27
<b>Culture and recreation</b>					
Acreage of city parks	74.71	74.71	74.71	74.71	74.71
Parks	8	8	8	8	8
Community centers	1	1	1	1	1
Farmers' Market	1	1	1	1	1

Source: Capital asset records maintained by the Merriam Finance Department

# 2025

## CITY OF MERRIAM, KANSAS

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND  
BUDGETS

CAPITAL IMPROVEMENT  
PROGRAM & DEBT MANAGEMENT

GLOSSARY

# CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT

## ANNUAL BUDGET



Capital Improvement Plan Tour

# FIVE YEAR CAPITAL IMPROVEMENT PROGRAM

Cities continually face the need to repair and replace worn out and antiquated facilities and infrastructure and to build new ones that keep pace with citizen needs and community growth. To determine what, when, and where future improvements are to be made, the City Council adopts a Five-Year Capital Improvement Plan which is reviewed and updated on an annual basis. The plan helps the City Council and staff better prepare for the future needs of the community while ensuring that adequate resources are available to finance those needs. Without this long-range planning, public improvements may be given the wrong priorities, be poorly located, or unrealistic due to lack of available financial resources.

To formulate the Five-Year Capital Improvement Plan, it is necessary to forecast funds available each year in the plan. The forecast is based upon facts and assumptions including actual trends and forecasted trends for revenues and construction costs. Typically, the forecast will demonstrate that the City does not have unlimited funds and that priorities must be established. With suggestions and input from City staff and the citizens of the community, the Council must undertake the task of prioritizing numerous projects and allocating them to the future years as funds are available.

This Five-Year Capital Improvement Plan represents a schedule of major public improvement projects and expenditures which will guide budget development. It is the result of the Council’s study and deliberation of the City’s capital improvement needs.

## Typical Projects

“Capital improvements” refer to infrastructure additions and improvements, rather than repairs. Typically, such improvements have a useful life of twenty years or more and a cost of greater than \$100,000. Merriam’s Capital Improvement Program (CIP), consists of street improvements, drainage improvements, park improvements and facility improvements. Examples include:

### Street Improvements

- ▶ Arterial streets safety improvements
- ▶ Curb, gutter, sidewalk, and storm drain construction
- ▶ Residential street lighting
- ▶ Traffic signal installation and coordination
- ▶ Bridge repair and rehabilitation

### Drainage Improvements

- ▶ Bank stabilization
- ▶ Culverts
- ▶ Channel/creek improvements
- ▶ Flood mitigation projects
- ▶ Reconstruction/rehabilitation of old storm drain systems

### Building Construction and Improvements

- ▶ Community Center
- ▶ Police Facility
- ▶ City Hall
- ▶ Visitor’s Bureau
- ▶ Public Works

### Park Acquisition and Development

- ▶ Land acquisition
- ▶ Parkland development & amenities
- ▶ Trail construction

## Funding the Program

Merriam's share of the program costs is financed chiefly from sales tax collections. City Council Policy No. 116 permits the use of up to one-half of the City's 1.0% sales tax for the Capital Improvement Program. Additionally, Merriam voters extended a special 0.25% City sales tax dedicated to stormwater drainage and street improvements to be collected from January 2021 through December 2030. This tax provides funding to complete the street reconstruction program as well as drainage improvement projects identified in the Northeast Johnson County Watershed Study.

In September 2017, Merriam voters approved the issuance of \$24 million in bonds and implementation of a special 0.25% City sales tax to pay for a recreational facility at Vavra Park. This sales tax will be collected from January 2018 through December 2027.

City Council has further directed that the City's share of the Johnson County "courthouse" sales tax (effective April 2017 through March 2027) be used to support the Capital Improvement Program.

Many projects can be undertaken only with the assistance of outside funds including:

- ▶ **CARS:** County Assisted Road System (Johnson County)
- ▶ **SMAC:** Stormwater Management Advisory Council (Johnson County)
- ▶ **KDOT:** Kansas Department of Transportation (State)
- ▶ **CDBG:** Community Development Block Grant (Federal)

## Impact of Projects on the Operating Budget

Maintenance of road and drainage improvements is an ongoing expense that is a normal part of the City's operating budget. Many of the road and drainage projects included in the plan are improvements to existing infrastructure. The anticipated impact of a project (if any) on the operating budget is described on individual project pages.

## Program Development

The development process of the Capital Improvement Program involves input from various groups within the City. Following suggestions/requests from citizens, staff identifies and ranks the project based on criteria including:

- ▶ Safety concerns
- ▶ Property value/loss of property
- ▶ Availability of outside funding sources
- ▶ Community-wide benefit

After review and consideration, staff recommends appropriate projects to City Council along with project impact and approximate cost of improvement. Council reviews the capital improvement program each spring as part of the City's budget process and provides guidance as to priorities.

## City Council's Role

City Council is the decision-making body of the City and approves all project budgets. The Capital Improvement Program is prioritized and authorized by the Council each year. Once a project is part of the five-year Capital Improvement Program, Council approves various milestones during the project including:

- ▶ Selection of engineer or architect
- ▶ Review of concept studies and designs
- ▶ Approve designs and concurrence to bid
- ▶ Acceptance of construction bid
- ▶ Approval of change orders during construction
- ▶ Acceptance of certificate of completion

## FIVE YEAR CAPITAL IMPROVEMENT PROGRAM – HIGHLIGHTS

The Highlights summarize the facts, assumptions, and projections that were used to formulate this Capital Improvement Program (CIP) which continues efforts to upgrade and maintain City streets, improve stormwater/drainage infrastructure, and rehabilitate bridges.

### Description of the Capital Project Funds

Capital Improvement funds are comprised of three separate categories, described below. Except for General Projects, restrictions apply to the use of project funds.

**1. General CIP Projects** – Funding is provided by the City Council's Capital Improvements Funding Policy No. 116. The policy allows for transfers up to 50% of the 1.0% City Sales Tax plus 0.25% of the City Use tax. There are no restrictions on the type or location of projects using these funds.

**2. Special Sales Tax Projects – Stormwater/Streets** – Merriam voters approved a 0.25% City Sales tax dedicated to stormwater drainage and street improvements, to be collected for ten years from January 2011 through December 2020. In January 2020, Merriam voters extended the City Sales tax through December 2030. Revenues are supplemented with external grants whenever possible. Projects may be supported by transfers from General Projects if needed.

**3. I-35 Redevelopment District Projects** – Revenue consists of property taxes from the tax increment generated by the I-35 Redevelopment District less contractual payments to developers. Eligible projects must be located within the boundaries of the I-35 Redevelopment TIF District. Balances have grown due to completion of obligations under TIF agreements with some developers. Additionally, TIF increment has risen with property values. Funds may be used for economic development or projects in accordance with approved project development plans.



## Fund Balances

**2023 Balances (Unaudited)** – Overall CIP balances increased by \$5.7 million, to \$33.8 million, due to higher than anticipated sales tax receipts, delaying the Merriam Dr (Johnson to 55th Street) project and a smaller CIP project year. The Restricted Tax Increment Financing (TIF) fund balance had an ending balance of \$1.5 million. The General and Special Sales Tax Project funds totaled \$32.3 million, with sales tax collections exceeding project and debt service expenses.

**2023 Actual Expenditures** – Project expenditures totaled \$4.4 million, including: Upper Turkey Creek and 55th Street (Merriam Drive to west City Limits) projects.

**2024 Balances (Projected)** – Projected CIP balances at December 31, 2024 are \$32.3 million after estimated expenditures and transfers of \$15.2 million. Expenditures for 2024 include \$5.0 million for Underground Utilities, \$1.8 million for 50th Terr (England St to Kessler Lane Drainage), and \$2.5 million for infrastructure maintenance. Estimated revenues and transfers are \$13.8 million.

**2025 (Projected)** – Projected CIP balances at December 31, 2025 are \$34.7 million. Estimated 2025 CIP expenditures are \$8.4 million. Estimated 2025 revenues are \$10.1 million including \$4.4 million from General Fund sales tax transfers, \$2.5 million from the 0.25% Street/Stormwater City Sales Tax collections, and \$1.6 million from various federal and county grants.

## Connection between the Bond Fund and the CIP Program

Outstanding general obligation (GO) bonds will total \$7,240,000 at December 31, 2024. Related debt service is funded from the Bond Fund mill levy and a special 0.25% cent City sales tax dedicated to the recreational facility bonds. It is projected that these revenues will fully fund the annual debt service. If necessary, a transfer from the Capital Improvement Fund to the Bond Fund will make up the difference.

## Project Summaries

The summaries below are for significant, upcoming projects. More information on all programmed projects may be found on the individual project pages which follow.

### GENERAL PROJECTS

**75th St Bridge Repair over Turkey Creek** - In partnership with Overland Park, the project includes rehabilitation and preventative maintenance repairs to the bridge.

**Downtown Revitalization** – Project implements recommendations from the Park Facilities process, Future of 5701 Merriam Drive committee the Bike/Ped Plan and Comprehensive Plan 2040.

**Park & Recreation Masterplan & Implementation** – Development of a Park & Rec. Masterplan including capital improvements, facility management, park amenities, future park and trail locations.

**Public Art** – This program is to beautify, give a positive image, and provide a sense of place to various locations throughout the community by installing unique pieces of art.



**Public Transit Improvements** – Improvements to public transit stops.

**Pedestrian and Bicycle Mobility** – The Comprehensive Plan 2040 identified pedestrian and bicycle mobility as a top concern. In 2021, a study was conducted which provided a strategic plan to implement planned roadway and trail way improvements.

**Streetlight LED Conversion** – This program is to transition from HPS to LED street light fixtures. In 2024, the City received a Carbon Reduction Grant to accelerate replacements.

**Upper Turkey Creek Feasibility Study/Construction** – This is a complex, long-term project that requires cooperation from multiple jurisdictions at the local, county, state, and federal levels. It would address flooding concerns in the Upper Turkey Creek basin.

## **SPECIAL SALES TAX PROJECTS (STORMWATER/STREETS)**

*Effective January 2011 - December 2030*

**49th St (Antioch Rd to Switzer)** – The scope of the work includes replacement of curb, gutters, sidewalk, ADA ramps as required, a 2-inch mill and overlay, and new pavement markings.

**50th Terr (England St to Kessler Lane) Drainage Project** – Improvement will replace a deteriorated drain system.

**Other CARS-eligible projects** – Five additional projects will be submitted for Johnson County CARS funds: Carter Ave (67th St to Carter); Johnson Dr (Mackey St to East City Limits); Merriam Dr (55th St to 50th Terr); Merriam Dr (Johnson Dr to 55th St) and Merriam Dr (Shawnee Mission Parkway to Johnson Dr).

**Street & Drainage Projects** – Includes improvement to 61st St (Antioch Rd to East City Limits); 60th St (Hardy to East City Limits); 59th Terr (Hardy St to East City Limits); Johnson Dr (Mackey to East City Limits); improvements to the Antioch and Merriam Dr intersection, and West Vernon Place Subdivision.

## **MAINTENANCE PROGRAM**

The Public Works department routinely inspects and maintains City streets, sidewalks, sidewalk ADA ramps, curbs, storm drains, streetlights, etc. Based on inspections, staff has developed a 5-year Maintenance Program. The Maintenance Program is typically funded from the Special Highway Fund and general projects.

The 2024 maintenance projects include W 50th Terr, W 51st St, W 51st Terr, Booker St, Benson St, England St, Grandview Ave, W 49th Terr, and Grant St. The scope of the work includes the replacement of curb/gutters/sidewalk/ADA ramps, 2-inch mill/overlay, replacement of some storm drains, new pavement markings, and street light improvements as needed.

Individual project pages for planned maintenance projects are included in the “Maintenance Program” section of this document.

## Five Year Capital Improvement Plan Forecast

	Estimated 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029
<b>Revenue</b>						
Investment Income	610,000	310,000	310,000	310,000	310,000	310,000
ARPA	1,691,062	-	-	-	-	-
CARS	-	1,589,969	690,055	414,050	1,572,493	3,326,895
Carbon Reduction Grant	522,870	-	-	-	-	-
Watershed Funding/SMAC	303,325	-	-	-	-	-
S&SW Sales Tax	2,510,000	2,535,350	2,435,954	2,461,813	2,487,931	2,514,311
Transfer from I-35 TIF	2,000,000	1,000,000	1,500,000	1,000,000	1,000,000	1,400,000
Transfer from PW Street & Highway	300,000	300,000	300,000	300,000	300,000	300,000
Transfer from General Fund - Sales Tax	5,814,000	4,401,555	2,555,067	1,087,865	809,440	545,323
<b>Total Revenue</b>	<b>13,751,257</b>	<b>10,136,874</b>	<b>7,791,076</b>	<b>5,573,728</b>	<b>6,479,864</b>	<b>8,396,529</b>
<b>Expenditures</b>						
Special Sales Tax	2,200,000	4,246,000	5,274,568	5,662,000	4,532,000	9,570,000
General Projects	4,326,091	1,593,262	4,403,116	7,541,346	1,342,617	973,279
Maintenance Program	2,513,500	2,249,500	813,000	1,092,000	2,359,500	2,002,000
I-35 TIF	5,860,000	-	924,932	-	-	-
CIP Administration	332,575	342,552	352,829	363,413	374,316	385,545
Estimated Capital Project Expenditures	15,232,166	8,431,314	11,768,445	14,658,759	8,608,433	12,930,824
<b>Revenues Less Expenditures</b>	<b>(1,480,909)</b>	<b>1,705,560</b>	<b>(3,977,369)</b>	<b>(9,085,031)</b>	<b>(2,128,569)</b>	<b>(4,534,295)</b>
Beginning Fund Balance	33,852,626	32,371,717	34,077,277	30,099,908	21,014,877	18,886,308
<b>Ending Fund Balance</b>	<b>32,371,717</b>	<b>34,077,277</b>	<b>30,099,908</b>	<b>21,014,877</b>	<b>18,886,308</b>	<b>14,352,013</b>

## 136 ► MERRIAM ANNUAL BUDGET

136 ► MERRIAM ANNUAL BUDGET

Capital Improvement Program - Five Year Plan  
Revenue Summary by Project

Project Name	Revenue Source	City Project Number	Total Project through 2023	Total Project Estimate	Total Project through 2023										
					2024	2025	2026	2027	2028	2029					
General Projects															
75th Street Bridge Repair over Turkey Creek	General	TBD		1,100,000											
Underground Utilities - Knox Street	General	TBD		80,000											
Old Station 46 Apron	General	GM2001		300,000											
City Hall Interior Improvements	General	TBA		640,000											
Downtown Revitalization	General	GM1902	605,699	2,005,699											
Park & Rec Masterplan & Implementation	General	TBA		1,250,000											
Public Art	General	GM1504	14,650	704,650											
Public Transit Improvements	General	TBA		90,000											
Traffic Signal Program	General	GT2202		475,000											
Pedestrian and Bicycle Mobility Program	General	GM2104	97,205	547,205											
Streetsight LED Conversion Program	General	GU2401		1,877,130											
Carbon				522,870											
Project Administration	General	GMMY99	-	1,883,657											
Upper Turkey Creek Drainage Improvement	General	GM0204	705,366	10,146,078											
Contingency	General	GMGNPR	-	1,831,572											
Total General Projects				1,422,920	23,453,861										
I-35 Redevelopment District Projects															
Underground Utilities	I-35 TIF	GT2205	33,761	5,033,761											
Shawnee Mission Parkway Interchange Engin.	I-35 TIF	TBA	-	300,000											
General				300,000											
Contingency				560,000											
Total I-35 Redevelopment District Projects				33,761	6,193,761										
Special Sales Tax Projects - Stormwater/Streets															
Special Sales Tax Stormwater/Street exp 12/2030															
49th St - Antioch to Switzer	Street & Stormwater	GC2401	167,037	2,137,068											
CARS				1,589,969											
Carter Ave - 67th Street to Carter	Street & Stormwater	TBA		490,013											
CARS				690,055											
I-35 TIF				494,932											
Johnson Dr Improvements	Street & Stormwater	TBA	-	645,950											
CARS				414,050											
Merriam Dr - 55th St to 50th Terr	Street & Stormwater	TBA	-	2,197,507											
CARS				1,572,493											
Merriam Dr - Johnson Drive to 55th Street	Street & Stormwater	GC2201	505,131	4,568,236											
CARS				3,326,895											
Merriam Dr - Shawnee Mission Pkwy to Johnson Dr	Street & Stormwater	TBA		420,000											
50th Terr/England St to Kessler Lane Drainage	ARPA	GT2204		1,496,675											
Street & Stormwater			133,143	133,143											
SMAC				303,325											
2026 Street & Drainage Improvements	Street & Stormwater	TBA		3,250,000											
Sp Street & Highway Fund				300,000											
W. Vernon Place Drainage Improvement	Street & Stormwater	GM2101	27,465	3,107,465											
Sp Street & Highway Fund				300,000											
Merriam Connected Corridors	Street & Stormwater	GC2501	-	1,100,000											
71st Street Reconstruction; Switzer to EOP	Street & Stormwater	TBA		1,640,000											
Contingency	Street & Stormwater	GM1105		2,934,500											
Total Special Sales Tax Projects - Stormwater/Streets				832,776	33,112,276										

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

Project Name	Revenue Source	City Project Number	Total through 2023	Total Project Estimate	2024	2025	2026	2027	2028	2029
<b>Maintenance Program</b>										
2024 Program	Sp Street & Highway Fund	GM2403	-	300,000	300,000					
	ARPA		-	194,387	194,387					
	Overlay Supplement		-	1,095,613	1,095,613					
	Sidewalk Maintenance		-	130,000	130,000					
2025 Program	Sp Street & Highway Fund	TBA	-	300,000	300,000					
	Overlay Supplement		-	1,030,000	1,010,000					
	Sidewalk Maintenance		-	15,000	15,000					
2026 Program	Overlay Supplement	TBA	-	20,000	20,000					
	I-35 TIF			430,000						
2028 Program	Sp Street & Highway Fund			300,000					300,000	-
	Overlay Supplement			1,115,000				20,000	1,095,000	-
	Sidewalk Maintenance			30,000					30,000	-
2029 Program	Sp Street & Highway Fund			300,000					-	300,000
	Overlay Supplement			793,000					20,000	773,000
	Sidewalk Maintenance			27,000					-	27,000
2030 Program	Overlay Supplement			20,000						20,000
Small Drainage Projects	Small Drainage	GM1103	-	2,975,000	475,000	500,000	500,000	500,000	500,000	500,000
Sidewalk Maintenance/Repair Program	Sidewalk Maintenance	GM2002	-	1,070,000	70,000	200,000	200,000	200,000	200,000	200,000
Contingency	General	GM0303	-	1,014,500	228,500	204,500	113,000	72,000	214,500	182,000
<b>Total Maintenance Program</b>			-	11,159,500	2,513,500	2,249,500	1,243,000	792,000	2,359,500	2,002,000
<b>Totals</b>			2,289,457	73,919,398	15,232,166	8,431,314	11,768,445	14,658,759	8,608,433	12,930,824

# CIP PROJECT INDEX

Project	Description	Anticipated Construction Year	Page
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75th Street Bridge Repair over Turkey Creek	Rehabilitation and Preventative Maintenance Repairs to the Bridge	2024	141
Underground Utilities - Knox Street	Underground Overhead Electric Line	2024	141
OPFD Station 46 Apron	Complete Removal and Replacement of Concrete Approach	2025	142
City Hall Interior Improvements	Interior Improvements of the First Floor of City Hall	2025-2026	142
Downtown Revitalization	Improvements to the Historic Downtown Corridor	2023-2028	143
Parks & Recreation Master Plan	City-wide	2025-2029	144
Public Art	City-wide	2024-2029	145
Public Transit Improvements	City-wide	2024-2029	145
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Pedestrian and Bicycle Mobility	Roadway and Trail Improvements	2024-2029	146
Streetlight LED Program	City-wide	2024-2029	147
Upper Turkey Creek Improvement	Entire Channel Through Merriam	2024-2029	148
<b>I-35 Redevelopment District Projects</b>			
Underground Utilities	Shawnee Mission Pkwy & I-35	2024	149
SMPKY Interchange Preliminary Engineering	Develop Conceptual Solutions for Improved Safety and Capacity	2024	150
<b>Special Sales Tax Projects - Stormwater/Streets</b>			
CARS 2025 49th Street - Antioch to Switzer	Antioch to Switzer	2024-2025	151
CARS 2026 Carter Ave - 67th to Carter	Replacement of Curbs/Gutters	2025-2026	152
CARS 2027 Johnson Dr - Mackey to East City Limit	Replacement of Curbs/Gutters	2026-2027	153
CARS 2028 Merriam Dr - 55th to 50th	Replacement of Curbs/Gutters	2027-2028	154
CARS 2029 Merriam Dr - Johnson to 55th	Replacement of Curbs/Gutters	2028-2029	155
CARS 2030 Merriam Dr - SMPKY to Johnson	Replacement of Curbs/Gutters	2029-2030	156
50th Ter./England St to Kessler St. Drainage	Repair Drainage Infrastructure	2024	157
2026 Street and Drainage Improvements	Replacement of Curbs/Gutters	2025-2026	158
West Vernon Place Street and Drainage Improvemnts	Replacement of Curbs/Gutters	2026-2027	159
Merriam Connected Corridor Improvements	Antioch & Merriam Drive	2026-2027	160
71st Street Reconstruction - Switzer to EOP	Switzer Rd to End of Pavement	2028-2029	161
<b>Maintenance Program</b>			
2024 Mill and Overlay Program	W 50th Terr., W 51st St., Booker St., England St., Grandview St., and Grant St.	2024	162
2025 Mill and Overlay Program	W 47th Terr., W 48th St., Eby St., Slater St., England St., Kessler St., W 48th Terr., Hayes St., and Benson St.	2025	162



Project	Description	Anticipated Construction Year	Page
2026 Mill and Overlay Program	Mastin Dr., W 66th Terr., E 65th Dr., W 65th St., and W 65 Place	2026	162
2028 Mill and Overlay Program	W 57th St., W 58th St., W 58th Terr., Kessler Lane, Hocker Dr., Slater St., W 60th Terr., and W 60th St.	2028	162
2029 Mill and Overlay Program	Hocker Dr., 58th Terr., 58th St., 57th St., and Kessler Ln.	2029	162
2030 Mill and Overlay Program	W 64th Terr., Mackey St., Woodward St., Hadley St., and Goodman Dr.	2030	162
Small Drain Projects	Various Pipes Replacement/ Rehabilitation	2024-2029	163
Sidewalk Maintenance Program	City-wide	2024-2029	164

## Unprogrammed Project Listing

Project	Description
Blue Jacket Creek Drainage Improvements	From Farley Lane to Knox Avenue
Campbell Creek Drainage Improvements	9700 W. 60th to 9605 W. 59th Ter to Merriam Christian Church
Farley and Knox Drainage Improvements	5400 Block between Farley St. and Knox Ave.
Mastin Drainage Improvements	60th Street to Campbell Park
Hocker Creek Improvements	5737 Connell to 5750 Knox
Brown Park Creek Improvements (Lower)	4901 Knox Ave to 4940 Grant Ave
Brown Park Creek Improvements (Upper)	From 47th Street to Knox Ave
Residential Streets Group VI Improvements	51st Street - Benson Street - Campbell Lane
67th Street / East Frontage Intersection Improvements	67th Street and East Frontage Rd

# 75th Street Bridge Repair over Turkey Creek

## Project # BR 2024 | General Projects

This project includes pier 2 rehabilitation and preventative maintenance repairs on the 75th St. bridge. The City of Overland Park is administering the project and project costs will be split between both cities. The 75th Street Bridge was constructed in 1985. The bridge carries eastbound and westbound 75th Street traffic over Turkey Creek and the BNSF Railroad. The bridge is a 534.8-foot long six-span composite steel plate girder bridge consisting of two units.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** This project is not expected to have a significant effect on the operating budget; however, additional funding will be necessary to maintain bridge improvements.

Expenditures	2024	2025	2026	2027	2028	Total
Design & Other	1,100,000					1,100,000
Total	1,100,000					1,100,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	1,100,000					1,100,000
Total	1,100,000					1,100,000

# Underground Utilities on Knox Street

## Project # PI TBA 2024 | General Projects

During 2023, the overhead electric line across Knox Ave. just north of the Public Works facility was knocked down during a winter storm and Public Works crews had difficulty dispatching vehicles to perform snow removal. This project will underground the overhead electric line to improve reliability for Public Works during severe weather.

**Justification:** Meets council goals and objectives.

**Budget Impact/Other:** This project is not expected to have a significant effect on the operating budget.

Expenditures	2024	2025	2026	2027	2028	Total
Utility Relocations	80,000					80,000
Total	80,000					80,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	80,000					80,000
Total	80,000					80,000

## Old Station 46 Apron

### Project # FA TBA-2025 | General Projects

This project includes the complete removal and replacement of the concrete approach serving 5 OPFD bays and 1 Med-Act bay at Station 46.

**Justification:** The current apron that was installed in 2009 is failing in multiple areas. Public Works has tried numerous different solutions to patch the areas and keep them from spreading, but nothing has proved to be a good solution. Currently the Public Works department is using much less salt for treatment in the winter which should extend the life of the new concrete.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of repairing deteriorated concrete. This will allow Public Works crews to focus on maintaining current system infrastructure.

Expenditures	2025	2026	2027	2028	2029	Total
Design/Construction	300,000					300,000
Total	300,000					300,000

Funding Sources	2025	2026	2027	2028	2029	Total
General	300,000					300,000
Total	300,000					300,000

## City Hall Interior Improvements

### Project # FA TBA-2025A | General Projects

This project includes interior improvements to the first floor of City Hall, such as a lobby waiting area, carpet, signage, desk modifications, and other miscellaneous upgrades. This is the second phase of improvements and incorporates elements that provide a welcoming environment for visitors conducting business at City Hall.

**Justification:** Meets council goals and objectives and sustains capital improvement efforts.

**Budget Impact/Other:** There will be some additional costs for maintenance; however, this project is not expected to have a significant effect on the operating budget.

Expenditures	2025	2026	2027	2028	2029	Total
Planning/Design	70,000					70,000
Construction		570,000				570,000
Total	70,000	570,000				640,000

Funding Sources	2025	2026	2027	2028	2029	Total
General	70,000	570,000				640,000
Total	70,000	570,000				640,000

# Downtown Revitalization

## Project # PI TBA-2028 | General Projects

Over the last several years the City has facilitated several public processes on future development options for Historic Downtown and the City owned property at 5701 Merriam Drive. These studies include the Park Facilities process, Future of 5701 Merriam Drive process, the Comprehensive Plan 2040, Bike/Ped Plan and Planning Sustainable Places grants. This project funding will be used to implement the recommendations of those studies, fund additional studies, as well as to fund any additional required enhancements or acquisitions along the Merriam Drive corridor.

**Justification:** Meets council goals and objectives.

**Budget Impact/Other:** Budget impact will depend upon the choices made for future development.

Expenditures	2024	2025	2026	2027	2028	Total
Design & Other	400,000	250,000	250,000	250,000	250,000	1,400,000
Total	400,000	250,000	250,000	250,000	250,000	1,400,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	400,000	250,000	250,000	250,000	250,000	1,400,000
Total	400,000	250,000	250,000	250,000	250,000	1,400,000



# Park and Recreation Master Plan

## Project # P&R TBA-2025 | General Projects

In an effort to better serve the changing needs of Merriam residents, a wholistic system wide Parks and Recreation Master Plan is needed. This plan will identify a 10-year vision for Merriam Parks and Recreation program offerings, general capital improvements, facility management, park amenities, future park locations and types, future trail locations and types. Project costs for the various improvements will be estimated and implementation timeframes outlined as part of the process.

**Justification:** Recreation needs and community demographics change. A Master Plan will provide a guide for staff to identify the needs of the community and aids in identifying resources required to meet those needs through facilities, amenities and programs. Meet council goals and objectives.

**Budget Impact/Other:** The impact will depend on the outcome of the system wide Master Plan and the needs identified by stakeholders and residents. Staff anticipates that improvements could allow for a growth in programming that could increase revenues.

Expenditures	2025	2026	2027	2028	2029	Total
Master Plan Process	150,000					150,000
Implementation		275,000	275,000	275,000	275,000	1,100,000
Total	150,000	275,000	275,000	275,000	275,000	1,250,000

Funding Sources	2025	2026	2027	2028	2029	Total
Various	150,000	275,000	275,000	275,000	275,000	1,250,000
Total	150,000	275,000	275,000	275,000	275,000	1,250,000

# Public Art

## Project # PA Ongoing | General Projects

In accordance with the City Council Goals & Objectives, this project is to beautify, give a positive image, and provide a sense of place to various locations throughout the community by installing unique pieces of art. The ad-hoc Art Committee comprised of residents, elected officials and staff will be reengaged to guide the selection and implementation process. Staff will be investigating a policy aimed to replace and/or offset some of the required funding for this project with private funding sources.

**Justification:** Meet council goals and objectives.

**Budget Impact/Other:** This project is not expected to have a significant effect on the operating budget; however, additional funding will be necessary to maintain art.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Design/Construction	115,000	115,000	115,000	115,000	115,000	115,000	640,000
Total	115,000	115,000	115,000	115,000	115,000	115,000	640,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	115,000	115,000	115,000	115,000	115,000	115,000	640,000
Total	115,000	115,000	115,000	115,000	115,000	115,000	640,000

# Public Transit Improvements

## Project # PI TBA2-2024 | General Projects

The Public Transit improvement project is intended to make public transit more accessible to our residents and visitors by identifying major bus stop locations and ensuring they are equipped with the appropriate infrastructure for the location.

**Justification:** Meet council goals and objectives.

**Budget Impact/Other:** This project is not expected to have a significant effect on the operating budget; however, additional funding will be necessary to maintain transit improvements.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Design/Construction	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Total	15,000	15,000	15,000	15,000	15,000	15,000	90,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	15,000	15,000	15,000	15,000	15,000	15,000	90,000
Total	15,000	15,000	15,000	15,000	15,000	15,000	90,000



# Traffic Signal Program

## Project # PR TBA1-2025 | General Projects

The Traffic Signal Program consists of routine maintenance and necessary upgrades to the city's traffic signal infrastructure. The modernization of existing signals may include replacement of aging components, such as detection, controllers, cabinets, conflict monitors, traffic signal camera systems, pedestrian countdown signals, and left-turn arrow installations and maximizing interconnectivity of the traffic signal network. This program is designed to increase motorist and pedestrian safety, reduce unnecessary idling, and to improve the traffic flow at each intersection.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** This project is not expected to have a significant effect on operating budget.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Construction/Maintenance	125,000	150,000	50,000	50,000	50,000	50,000	475,000
<b>Total</b>	<b>125,000</b>	<b>150,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>475,000</b>

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	125,000	150,000	50,000	50,000	50,000	50,000	475,000
<b>Total</b>	<b>125,000</b>	<b>150,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>475,000</b>

# Pedestrian and Bicycle Mobility Program

## Project # PR TBA-2021 | General Projects

The Comprehensive Plan 2040 identified pedestrian and bicycle mobility as a top concern. This project includes trail maintenance and pedestrian and bicycle improvements based on the Mobile Merriam plan. City staff will identify areas each year to be improved in order to achieve our pedestrian and bicycle vision.



**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** This project will have a minor impact on the maintenance budget as pavement markings will need to be maintained.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Bike/Trail Implementation	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>450,000</b>

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>450,000</b>

# Streetlight LED Program

Project # PR TBA-2025 | General Projects

With the City Council goal to encourage energy reduction and sustainability, this program transitions the City’s streetlights from HPS to LED fixtures and includes installation of poles, underground conduit, and wiring for the streetlights. The underground conduit was previously installed by in-house crews using a rental bore machine; however, this project includes costs for installation by a contractor as rental bore machines have not been available over the past few years. Boring costs will vary depending upon the presence of rock.

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** The new LED streetlights will continue to be metered and maintained by the City’s Public Works department. The Public Works department will experience a reduction of power consumption at a projected rate of 50% by utilizing LED technology.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Construction	100,400	200,000	200,000	200,000	200,000	200,000	2,400,000
Engineering/ other							
Total	100,400	200,000	200,000	200,000	200,000	200,000	2,400,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	877,130	200,000	200,000	200,000	200,000	200,000	1,877,130
Carbon Reduction Grant	522,870						522,870
Total	1,400,000	200,000	200,000	200,000	200,000	200,000	2,400,000

# Upper Turkey Creek Improvement

## Project # TBA-2023 | General Projects

In May of 2002, the City entered into an agreement with the USACE to assist in funding of the Feasibility Phase Study in an effort to define flood mitigation options. In January 2013, USACE hosted an Alternative Formulation Briefing with the Federal Agencies as a final step to finalize the Feasibility Study Report. In February 2013, the USACE requested the City to sign a non-binding Letter of Intent and financial certification in support for the project. In May 2015, the KC Regional Corps Engineers and City Staff presented the project to the Civil Works Review Board in Washington D.C. At this meeting, the project competed with other flood mitigation projects nationwide for funding. It was moved forward for Agency Review. It is anticipated that final engineering will take additional two years after study/preliminary engineering phase. Staff received verbal support for funding from SMAC/JOCO for construction when the project is ready to move forward. The easement acquisition that is subject to Federal Uniform Act (for property acquisition for construction) is not a SMAC eligible expense.

In Spring 2013, National Oceanic Atmospheric Administration (NOAA) released a new rainfall study for the Midwest region identified as Atlas 14. The USACE received comments from other Federal reviewing authority to address the higher rainfall rate in the Feasibility Study. This may affect the latest cost estimates.

Upper Turkey Creek Improvement\*\*

From Shawnee Mission Pkwy to Waterfall Park (Railroad Crossing)

**Justification:** This project will address infrastructure needs that exist in Merriam today and will start the City on a path of making regular investments in the City maintenance and improvement.

**Budget Impact/Other:** This project is not expected to have a significant effect on the operating budget. Merriam Drainage District has maintenance jurisdiction along Turkey Creek and its banks.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering		142,500					142,500
Construction	400,000		2,498,125	5,919,558	282,516	198,013	9,298,212
Total	400,000	142,500	2,498,125	5,919,558	282,516	198,013	9,440,712

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	400,000		2,498,125	5,919,558	282,516	198,013	9,440,712
Total	400,000	142,500	2,498,125	5,919,558	282,516	198,013	9,440,712

# Underground Utilities

## Project # PI TBA-2024 | I-35 Redevelopment District Projects

This project will underground utilities along the Shawnee Mission Parkway corridor from I-35 and to just east of Antioch Road and on Antioch Road between W. 62nd Terrace and W. 64th Terrace. Undergrounding the utilities along Shawnee Mission Parkway will beautify the corridor and improve the reliability of utility services. While this project is separate from the redevelopment of the Kmart site, it will be coordinated with that site’s construction activities.

**Justification:** Meets council goals and objectives.

**Budget Impact/Other:** The project will be paid out of the TIF Funding and will not effect the operation budget.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Construction	4,000,000						4,000,000
Contingency	1,000,000						1,000,000
Total	5,000,000						5,000,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
I-35 TIF	5,000,000						
Total	5,000,000						

# SMPKY Interchange Preliminary Engineering

## Project # PI TBA-2024 | I-35 Redevelopment District Projects

This project includes preliminary engineering for the I-35 and Shawnee Mission Parkway interchange and corridor within City limits. The scope of work includes traffic modeling, developing conceptual solutions for improving safety and capacity at the interchange and corridor, optimizing system performance, evaluating active transportation opportunities, and providing pedestrian connectivity across I-35.

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community including safe access to both sides of I-35. Focuses on capital improvements that enhance economic opportunity. This preliminary engineering would provide the City with information to apply for federal funding for future capital improvements.

**Budget Impact/Other:** This interchange and a portion of this corridor (I-35 east to Lowell Ave.) is currently maintained by KDOT. This will require discussions with KDOT to determine whether these improvements would require the City to take over maintenance of this infrastructure.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering	600,000						600,000
Total	600,000						600,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
General	300,000						300,000
I-35 TIF	300,000						300,000
Total	600,000						600,000





# CARS 2025 - 49th St.: Antioch Road to Switzer Road

## Project # CARS GC 2401 | Special Sales Tax Projects - Stormwater/Streets

This project entails the rehabilitation of 49th Street - Antioch Road to Switzer Road. The scope of work includes the installation of new sidewalk on the south side of 49th Street, the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, and new pavement markings. The City of Merriam plans to request funding from Johnson County CARS.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future. Included in this project is funding for the installation of new streetlights, which will reduce the cost of outsourcing repairs to the current system.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering	200,000						200,000
Easement Acquisition		20,000					20,000
Utility Relocations		20,000					20,000
Construction		3,000,000					3,000,000
Construction Engineering/Other		320,000					320,000
Total	200,000	3,360,000					3,560,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
CARS - Co. Assisted Road System		1,589,969					1,589,969
1/4th-cent Sales Tax	200,000	1,770,031					1,970,031
Total	200,000	3,360,000					3,560,000

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# CARS 2026 - Carter Ave.: 67th St. to Carter

## Project # CARS TBA-26 | Special Sales Tax Projects - Stormwater/Streets

This project includes the rehabilitation of Carter Ave. The scope of work includes the replacement of curb/gutters as required, 2-inch mill/overlay, sidewalk/ADA ramps streetlights and pavement markings. The City of Merriam will be requesting funding from Johnson County CARS.

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering	200,000						200,000
Easement Acquisition		20,000					20,000
Utility Relocations		20,000					20,000
Construction		3,000,000					3,000,000
Construction Engineering/Other		320,000					320,000
<b>Total</b>	<b>200,000</b>	<b>3,360,000</b>					<b>3,560,000</b>

Funding Sources	2024	2025	2026	2027	2028	2029	Total
CARS - Co. Assisted Road System		1,589,969					1,589,969
1/4th-cent Sales Tax	200,000	1,770,031					1,970,031
<b>Total</b>	<b>200,000</b>	<b>3,360,000</b>					<b>3,560,000</b>

# CARS 2027 - Johnson Drive: Mackey St. to East City Limit

Project # CARS TBA-27 | Special Sales Tax Projects - Stormwater/Streets

This project includes the rehabilitation of Johnson Drive from Mackey Street to east City limits. The scope of work includes the replacement of curb/gutters as required, 2-inch mill/overlay, sidewalk and pavement markings. The City of Merriam will be requesting funding from Johnson County CARS for this project.

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future. Included in this project is funding for the installation of new streetlights, which will reduce the cost of outsourcing repairs to the current system.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering			120,000				120,000
Easement Acquisition				20,000			20,000
Utility Relocations				20,000			20,000
Construction				800,000			800,000
Construction Engineering/Other				100,000			100,000
Total			120,000	940,000			1,060,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
CARS - Co. Assisted Road System				414,050			414,050
1/4th-cent Sales Tax			120,000	525,950			525,950
Total			120,000	940,000			1,060,000

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# CARS 2028 - Merriam Drive: 55th St. to 50th Terrace

## Project # CARS TBA-28 | Special Sales Tax Projects - Stormwater/Streets

This project includes the rehabilitation of Merriam Drive from 55th Street to 50th Terrace. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, a 10' shared use path and pavement markings. Street light and traffic signal improvements as needed. The Planning Sustainable Places (PSP) study will be used as a road map for these improvements. The City of Merriam plans to request funding from Johnson County CARS.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering				400,000			
Easement Acquisition					20,000		
Utility Relocations					20,000		
Construction					3,000,000		
Construction Engineering/Other					330,000		
<b>Total</b>				<b>400,000</b>			

Funding Sources	2024	2025	2026	2027	2028	2029	Total
CARS - Co. Assisted Road System					1,572,493		1,572,493
1/4th-cent Sales Tax				400,000	1,797,507		2,197,507
<b>Total</b>				<b>400,000</b>	<b>3,370,000</b>		<b>3,770,000</b>

# CARS 2029 - Merriam Drive: Johnson Drive to 55th St.

## Project # CARS TBA-29 | Special Sales Tax Projects - Stormwater/Streets

The project includes the rehabilitation of Merriam Drive from Johnson Drive to 55th Street. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, 10' share use path, streetlights and new pavement markings. Merriam Drive may need to be realigned depending upon the modeling results from the Upper Turkey Creek Flood Study. The City of Merriam plans to request funding from Johnson County CARS.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering					600,000		600,000
Easement Acquisition						30,000	30,000
Utility Relocations						30,000	30,000
Construction						6,100,000	6,100,000
Construction Engineering/Other						630,000	630,000
Total					600,000	6,790,000	7,390,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
CARS - Co. Assisted Road System						3,326,895	3,326,895
1/4th-cent Sales Tax					600,000	3,463,105	4,063,105
Total					600,000	6,790,000	7,390,000

# CARS 2030 - Merriam Drive: SMPKY to Johnson Drive

## Project # CARS TBA-29 | Special Sales Tax Projects - Stormwater/Streets

This project entails the rehabilitation of Merriam Drive from Shawnee Mission Parkway to Johnson Drive. The scope of work includes the replacement of curb/gutters as required, 2-inch mill/overlay, new pavement markings. The City of Merriam will be requesting funding from Johnson County CARS for the Johnson Drive portion of this project.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future. Included in this project is funding for the installation of new streetlights, which will reduce the cost of outsourcing repairs to the current system.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering						400,000	400,000
Total						400,000	400,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
1/4th-cent Sales Tax						400,000	400,000
Total						400,000	400,000

# 50th Ter./England St. to Kessler St. Drainage

Project # DR TBA-2023 | Special Sales Tax Projects - Stormwater/Streets

The stormwater system for this area primarily consists of corrugated metal pipe and inlets that drain through side/back yards. This system begins at 47th Terr. and flows south and outlets in the side/back yard of 9224 W. 50th Terr. The stormwater then crosses properties to an inlet/catch basin near England St. and 50th Terr. The stormwater pipe is deteriorated and requires upsizing and lining to meet the 10-year design storm.

**Justification:** To address aging infrastructure needs that exist in Merriam today. Meets council goals and objectives. Sustain capital improvement efforts.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of repairing a deteriorated drain system. This will allow Public Works crews to focus on maintaining current system infrastructure.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering	100,000						100,000
Easement Acquisition	100,000						100,000
Utility Relocations	20,000						20,000
Construction	1,800,000						1,800,000
Construction Engineering/Other	180,000						180,000
Total	2,200,000						2,200,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
SMAC	303,325						303,325
1/4th-cent Sales Tax	205,613						205,613
ARPA	1,691,062						1,691,062
Total	2,200,000						2,200,000



# 2026 Street and Drainage Improvements

## Project # DR TBA-2024 | Special Sales Tax Projects - Stormwater/Streets

This project includes the rehabilitation of 61st Street from Antioch Rd. to East City Limits, 60th Street from Hardy St. to East City Limits, and 59th Terrace to East City Limits. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, pavement markings, and replacement deteriorated storm sewer. The City of Merriam plans to request funding from Johnson County Stormwater Management Program for the replacement of storm drain on this project.

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future. Included in this project is funding for the installation of new streetlights, which will reduce the cost of outsourcing repairs to the current system.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering		300,000					300,000
Easement Acquisition			100,000				100,000
Utility Relocations			20,000				20,000
Construction			350,000				350,000
Engineering/Other							
Mill/Overlay/ Sidewalks			1,100,000				1,100,000
Storm Drains			1,500,000				1,500,000
Sidewalk Maintenance Program			180,000				180,000
<b>Total</b>		<b>300,000</b>	<b>3,250,000</b>				<b>3,550,000</b>

Funding Sources	2024	2025	2026	2027	2028	2029	Total
1/4th-cent Sales Tax		300,000	2,950,000				3,250,000
Public Works Special Highway			300,000				300,000
<b>Total</b>		<b>300,000</b>	<b>3,250,000</b>				<b>3,550,000</b>

# West Vernon Place Street and Drainage Improvements

## Project # DR TBA-2027 | Special Sales Tax Projects - Stormwater/Streets

This project includes the rehabilitation of the West Vernon Place Subdivision’s street and drainage system. The scope of work includes the replacement of curb/gutters, sidewalk/ADA ramps as required, a 2-inch mill/overlay and storm drainage system, along with Best Manamgement Prattice for water quality.

Streets: Mastin Drive, W 66th Terrace, W 65th Drive, W 65th Street and W 65th Place

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of repairing a deteriorated drain system. However with the recommended installation of a water quality treatment measure to treat stormwater before it enters Turkey Creek annual or biannual cleaning would be needed.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering			300,000				300,000
Easement Acquisition				80,000			80,000
Utility Relocations				150,000			150,000
Construction				2,650,000			2,650,000
Construction Engineering/Other				200,000			200,000
Total			300,000	3,080,000			3,380,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
1/4th-cent Sales Tax			300,000	2,780,000			3,080,000
Public Works Special Highway				300,000			300,000
Total			300,000	3,080,000			3,380,000

# Merriam Connected Corridor Improvements

## Project # PI TBA-2027 | Special Sales Tax Projects - Stormwater/Streets

The Merriam Connected Corridor Plan was completed in 2022 in partnership with Overland Park. This Plan provided recommendations for the Merriam Dr. corridor from 50th Terr. to East City Limits, including a “peanut” roundabout at the intersection of Antioch Rd. and Merriam Dr. Preliminary engineering is currently underway to determine the feasibility of the roundabout, including estimated construction costs, intersection geometrics and potential land acquisition. This intersection is located on the city border of Merriam and Overland Park and will require final approval by both cities.

**Justification:** Meets council goals and objectives.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of the intersection infrastrure. This will allow Public Works crews to focus on maintaining current system infrastructure.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Design/Construction			100,000	1,000,000			1,100,000
Total			100,000	1,000,000			1,100,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
1/4th-cent Sales Tax			100,000	1,000,000			1,100,000
Total			100,000	1,000,000			1,100,000

# 71st St. Reconstruction: Switzer Road to EOP

Project # PI TBA-2029 | Special Sales Tax Projects - Stormwater/Streets

This project entails the reconstruction of 71st Street from Switzer Road to End of Pavement. The scope of work includes the complete reconstruction on the street that include pavement, curb/gutters, curb inlet, ADA ramps, streetlights, storm drainage and trail replacement.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** These improvements will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future. Included in this project is funding for the installation of new LED streetlights, which will provide energy savings.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering					150,000		150,000
Easement Acquisition						20,000	20,000
Utility Relocations						20,000	20,000
Construction						1,300,000	1,300,000
Construction Engineering/Other						150,000	150,000
Total					150,000	1,490,000	1,640,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
1/4th-cent Sales Tax					150,000	1,490,000	1,640,000
Total					150,000	1,490,000	1,640,000

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# Mill & Overlay Program

## Project # MO 2024-2030 | Maintenance Program

The Public Works department routinely inspects and maintains City streets, sidewalks, sidewalk ADA ramps, curbs, storm sewer, streetlights, etc. Based on these inspections, staff has developed a 5-year Mill and Overlay Program. The Mill and Overlay program is typically funded from the Special Highway Fund, but may incorporate sources funding within the 5-year CIP, including Overlay Supplement, Small Drainage Projects, and the Residential Streetlight Program.

**Street Name:** West 50th Terrace, West 51st Street, West 51st Terrace, Booker Street, Benson Street, England Street, Grandview Avenue, West 49th Terrace and Grant Street

**2025 Streets:** West 47th Terrace, West 48th Street, Eby Street, Slater Street, England Street, Kessler Street, West 48th Terrace, Hayes Street and Benson Street

**2026 Streets:** Slater Street, West 60th Terrace and West 60th Street

**2028 Streets:** Grandview Street, West 70th Terrace, West 70th Street, West 69th Terrace, West 69th Street, Kessler Street, Eby Ave, Benson Street

**2029 Streets:** Hocker Drive, 58th Terrace, 58th Street, 57th Street and Kessler Lane.

**2030 Streets:** West 64th Terrace, Mackey Street, Woodward Street, Hadley Street and Goodman Drive

**Justification:** Meets council goals and objectives. Sustains capital improvement efforts. Improves safety for all modes of travel throughout the community.

**Budget Impact/Other:** Mill/overlay of the streets will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Engineering	40,000	20,000		20,000	20,000	20,000	120,000
Construction	1,700,000	1,325,000	430,000		1,425,000	1,100,000	5,980,000
<b>Total</b>	<b>1,740,000</b>	<b>1,345,000</b>	<b>430,000</b>	<b>20,000</b>	<b>1,445,000</b>	<b>1,120,000</b>	<b>6,100,000</b>

Funding Sources	2024	2025	2026	2027	2028	2029	Total
Overlay	1,310,000	1,030,000		20,000	1,115,000	793,000	4,268,000
Sidewalk	130,000	15,000			30,000	27,000	202,000
Public Works	300,000	300,000			300,000	300,000	1,200,000
Special Highway							
I-35 TIF			430,000				430,000
<b>Total</b>	<b>1,740,000</b>	<b>1,345,000</b>	<b>430,000</b>	<b>20,000</b>	<b>1,445,000</b>	<b>1,120,000</b>	<b>6,100,000</b>

# Small Drainage Projects

## Project # PR GM1103 | Maintenance Program

City of Merriam has aging drainage infrastructures including Corrugated Metal Pipes (CMP) and Reinforced Concrete Pipe (RCP) that are at risk of failure. Various trenchless technologies are available and have been widely used throughout North America. Such trenchless pipe installation technologies include Cured-In-Place-Pipe (CIPP), thermo-formed Ultra-Liner and Pipe Bursting, which all utilize existing pipe cavity and line the pipe instead of trenching across street sections. The cost of these technologies is becoming very competitive and in many cases can be more economical due to savings in logistics and cost of traffic control over busy streets and street reconstruction over the trench. Another benefit to the trenchless technology is the significant reduction in risk of liability and safety in trenching adjacent to homes and yards. If trenchless technology is not feasible, City Staff will collaborate to determine the best option including in-house work with Public Works crews.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts.

**Budget Impact/Other:** After recent citywide inspections, Public Works has begun the process of prioritizing repairs to the storm sewer pipes. This program will allow many sections of pipe that have been rated with a poor condition to be reconstructed within that year’s designated budget amount. Public Works crews will have the opportunity to schedule and make necessary repairs to other failing storm sewer infrastructure by utilizing the current operating budget.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Construction	475,000	500,000	500,000	500,000	500,000	500,000	2,975,000
Total	475,000	500,000	500,000	500,000	500,000	500,000	2,975,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
Small Drainage	475,000	500,000	500,000	500,000	500,000	500,000	2,975,000
Total	475,000	500,000	500,000	500,000	500,000	500,000	2,975,000



# Sidewalk Maintenance

## Project # PR GM2002 | Maintenance Program

City Council provided direction to assess the condition of existing sidewalks throughout the City and to conduct repairs and maintenance as needed. This program is to supplement the Public Works efforts in addressing these types of repairs.

**Justification:** Meets council goals and objectives. Sustain capital improvement efforts. Improve safety for all modes of travel throughout the community.

**Budget Impact/Other:** Sidewalk repairs currently reside within the operating budget as its sole funding source. This supplement will not only allow more aging and potentially hazardous sections of sidewalk to be replaced, but also create more opportunities for Public Works crews to address other maintenance tasks as needed.

Expenditures	2024	2025	2026	2027	2028	2029	Total
Construction	70,000	200,000	200,000	200,000	200,000	200,000	1,070,000
Total	70,000	200,000	200,000	200,000	200,000	200,000	1,070,000

Funding Sources	2024	2025	2026	2027	2028	2029	Total
Small Drainage	70,000	200,000	200,000	200,000	200,000	200,000	1,070,000
Total	70,000	200,000	200,000	200,000	200,000	200,000	1,070,000

# DEBT

## Overview and Debt Financing Principles

Local governments face rising demands for services and infrastructure that often exceed available resources. Through debt financing, the City can advance necessary improvements instead of delaying them, fairly distributing costs to users over the project’s lifetime. Merriam’s debt policy aims to ensure high-quality essential services while maintaining the ability to borrow at low rates. Key guidelines include:

- ▶ Conservative projections of revenue sources for debt repayment.
- ▶ Financing will not exceed the improvement’s useful life.
- ▶ Benefits must outweigh costs, including financing.
- ▶ Debt will fund essential capital projects and major equipment purchases, not cover deficits or short-term cash flow issues.

## Historical Debt

Year	Beginning Balance	Additions	Retirement	Ending Balance
2020	\$19,385,000	-	\$2,310,000	\$17,075,000
2021	17,075,000	-	2,420,000	14,655,000
2022	14,655,000	-	2,545,000	12,110,000
2023	12,110,000	-	2,680,000	9,430,000
2024	9,430,000	-	2,190,000	7,240,000

## Outstanding Debt

Outstanding debt: S&P Global ratings issued the City of Merriam a AAA bond rating

Purpose	Issue Date	Maturity Date	Original Amount	Outstanding Amount 1/1/2024	Principal Payments FY2025
Merriam Community Center Bonds	2/15/18	10/01/27	20,935,000	9,430,000	2,295,000

## Legal Debt Margin

The percentage of legal debt margin used indicates the City’s capacity to issue bonded debt, which is backed by its full faith and credit. The debt limit is set at 30% of assessed valuation, as defined by K.S.A. 10-308. However, certain drainage and refunding issues are exempt from this limit under K.S.A. 10-309.

### Legal Debt Margin Calculation for Fiscal Year 2024

Assessed value (a)	
Debt limit	
Debt applicable to limit:	
General Obligation bonds and notes	
Less: Drainage and refunding issues not subject to limit	
Total net debt applicable to limit	
Legal debt margin remaining	

\$282,947,909

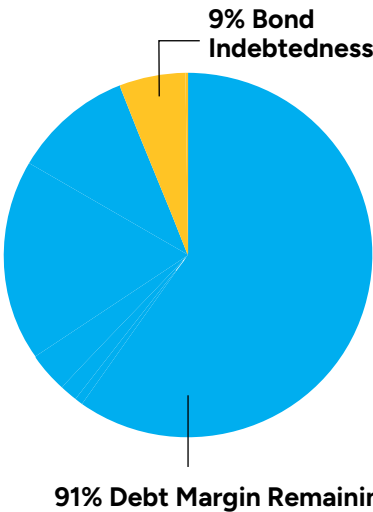
84,884,373

7,240,000

(0)

7,240,000

\$ 77,644,373



(a)Combination of Motor Vehicle and Real Property values

## Annual Debt Service

The table below summarizes the City’s annual debt service requirements (principal and interest) from the budget year until the final year of debt retirement. The City has never defaulted on any debt obligations.

Year	Principal	Interest	Total
2025	\$2,295,000	\$362,000	\$2,657,000
2026	2,410,000	247,250	2,657,250
2027	2,535,000	126,750	2,661,750
	<u>\$7,240,000</u>	<u>\$736,000</u>	<u>\$7,976,000</u>

## Impact of Debt on Current and Future Operations

The current debt service is funded by the Bond Fund mill levy and a dedicated 0.25% City sales tax for recreational facility bonds. Each year, the City prepares a five-year capital improvement program, forecasting revenues and expenditures, including future debt service payments. The forecast indicates that all future debt service payments can be met without property tax increases or additional operating fund contributions. However, if the special sales tax collections fall short, transfers from the Capital Improvement Fund may be needed, potentially deferring or canceling future capital projects to fund debt service.

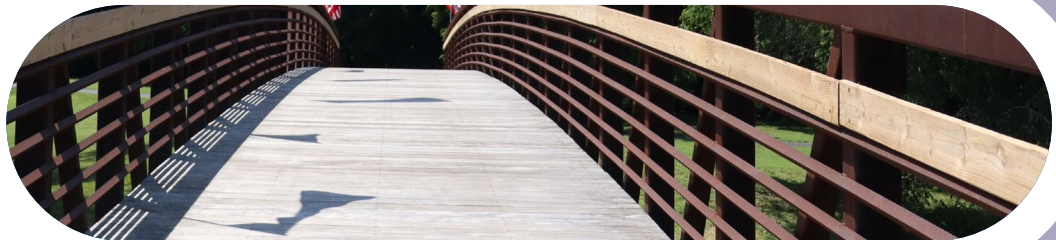
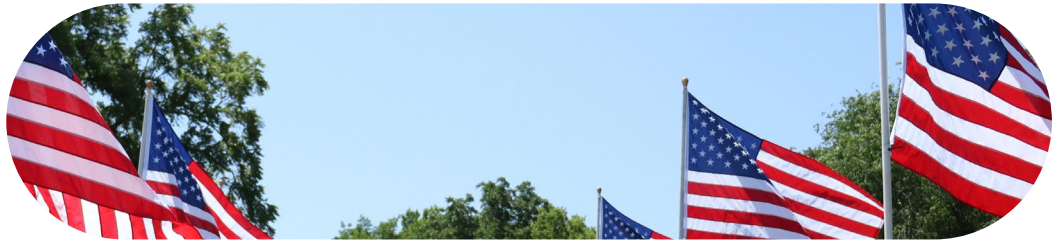
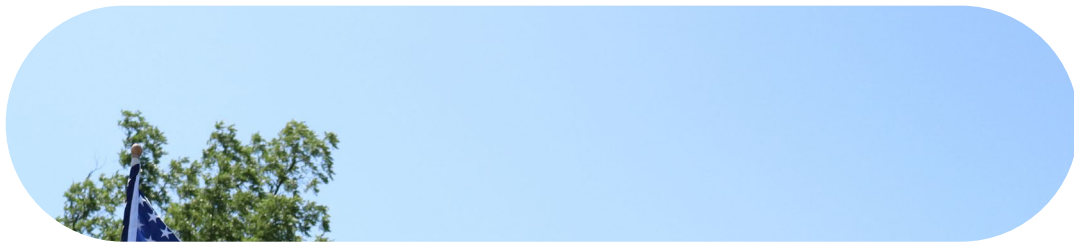
	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
Total Expenditures	\$32,496,522	\$45,370,583	\$43,921,080	\$39,490,932
Debt Service Annually	\$3,267,650	\$2,661,500	\$2,661,500	\$2,657,000
Debt Service as a Percentage of Total Expenditures	10.06%	5.87%	6.06%	6.73%

2025

CITY OF MERRIAM, KANSAS

# GLOSSARY

ANNUAL BUDGET



Flags for Freedom Display on the Werner Park Bridge

This section includes definitions of terms and acronyms used throughout the budget document.

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**Accrual Basis:** A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

**A.C.F.R. — (Annual Comprehensive Financial Report)** A financial report that encompasses all funds and component units of the government.

**Adopted Budget:** Refers to the budgeted amounts approved by the City Council and sent to the County Clerk's Office for certification.

**Ad Valorem (Property Tax):** Is a general tax on all real and personal property not exempt from taxation by law. It is sometimes called an "ad valorem" property tax, which means (from Latin) it is based on value.

**Advanced Life Support (ALS):** Is a set of life-saving protocols and skills that extend basic life support to further support circulation and provide an open airway and adequate ventilation.

**Agency Fund:** A fund established to account for assets held by the City as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

**Alcohol Tax:** A tax on gross receipts derived from sale of alcoholic liquor. The City is required by Statute to credit these revenues in three equal portions to the General Fund, Special Parks and Recreation Fund, and Special Alcohol Fund.

**Appropriation:** The legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation:** A value that is established for real or personal property for use as a basis for levying property taxes. The assessed valuation for residential property in Kansas is 11.5% of fair market value.

**Assets:** Resources owned or held by the City which have monetary value.

**Audit:** A systematic examination and verification of an organization's accounting records and other relevant documents by qualified, independent accountants called auditors.

**Authorized Positions:** Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Balanced Budget:** Per Kansas statute, a budget in which total resources, including fund balance and reserves, equal total obligations.

**Beige Book:** A report published by the Federal Reserve Board eight times a year prior to Federal Open Market Committee meetings. The report contains anecdotal information on current economic conditions by each Federal Reserve Bank within its district. The information is obtained through interviews with key business contacts, economists, and market experts.

**Big Box Store:** A large retail superstore that sells a wide variety of merchandise, usually part of chain.

**Board of Tax Appeals (BOTA):** An administrative board within the executive branch of Kansas state government. The highest administrative tribunal for matters involving state and local taxation.

**Bond:** A written promise to pay a sum of money on a specific date at a specified interest rate. Bonds are most frequently sold to raise funds for the construction of large capital projects.

**Bond and Interest Fund:** See Debt Service Fund

**Bond Refinancing:** The payoff and re-issuance of bonds, to obtain better interest rates and/or bond conditions.

**Budget:** The financial plan for the operation of the City for the year.

**Budget Amendment:** An increase in the published budget expenditure authority at the fund level for a given year's budget.

**Budget Calendar:** The schedule of key dates which the City follows in the preparation and adoption of the budget.

**Budget Revision:** A change in budgeted expenditure authority for any City department which does not result in an increase in the published budget authority of any fund.

**Budgetary Basis:** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.

**Budgetary Control:** The control or management of the City in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**ACFR:** Annual Comprehensive Financial Report. An annual, audited financial report issued by the City stating the results of the previous year's fiscal operations.

**Capital Improvement Fund:** A fund established for the purpose of financing capital improvement projects.

**Capital Improvement Program (CIP):** A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the long-term needs of the City.

**Capital Outlay:** Expenditures which result in the acquisition of, or addition to, fixed assets.

**Capital Projects:** Major construction, acquisition, or renovation activities which add value to the City's physical assets or significantly increase their useful life. Also called capital improvements.

**CARES Act Funding:** The Coronavirus Aid Relief and Economic Security Act of 2020 assists with the local response and recovery during the COVID 19 Pandemic. Funds may only be used to cover expenses not previously budgeted and directly related a community's response to the Pandemic. Expenditures must have occurred between March 1, 2020 and December 31, 2020 to be eligible. Funds are awarded to local and county governments from individual states who receive pass through funding from the government.

**CARS:** County Assisted Road System.

**Cash Basis:** A basis of accounting in which transactions are recognized only when cash is received or spent.

**CDBG:** Community Development Block Grant.

**City/County Revenue Sharing:** Annually a percentage of the revenue from state sales and use tax collections are distributed by the State back to cities and counties.



**Commodity:** An expendable item which is consumable or has a short life span. Examples include office supplies, repair and replacement parts for equipment, supplies, salt, rock, gasoline and oil.

**Community Improvement District (CID):** A non-profit corporation or separate political subdivision of the state created for the purpose of issuing bonds, levying taxes, and applying special assessments to finance public improvements, public services and blight removal within a defined area.

**Consumer Price Index (CPI):** A statistical description of price levels provided by the U.S. Bureau of Labor Statistics. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

**Consumer Use Tax:** Is a sales tax placed on equipment or materials purchased outside of a city or county for use in said city or county.

**Contingency:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Service:** Services rendered to the City by private firms, individuals or other governmental agencies. Examples include, insurance, utility costs, printing services, and temporary employees.

**COVID-19 Pandemic:** An ongoing pandemic of coronavirus disease 2019 (COVID-19) caused by the SARS-CoV-2 Virus, which was first identified in December 2019. In early March 2020, the World Health Organization declared COVID-19 a pandemic.

**CVB (Convention and Visitor's Bureau):** Term used to describe marketing organization in the tourism industry. Merriam does not have a convention center, but the term is used in reference to the City's Visitor's Bureau.

**D.A.R.E. Program:** A program whereby specially trained police officer regularly visits schools and educates the students on Drug Awareness Resistance Education.

**Dark Store Theory:** Valuation method for commercial properties which argues that values should be calculated as if their stores were vacant or "dark". Fully functional retail stores are commonly assessed based upon their "best and highest use". Functional stores are generally taxed higher than vacant stores.

**Debt Service:** Expenditures to pay the principal and interest of all bonds and other debt instruments according to a predetermined payment schedule.

**Debt Service Fund:** A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

**Deficit:** The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department:** The basic organizational unit of the City which is functionally unique in its delivery of services

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Destination Retailer:** A retailer that attracts consumers willing to make a special trip solely for the purpose of shopping at that location. Destination stores are unique and appealing enough to entice shoppers to come visit in person even over long distances and inconvenient locations. Retailers often offer other services to further enhance the experience, i.e. on-site restaurants and babysitting services.

**Development Agreement:** An agreement between the City and a private property development company which could provide for public assistance in the form of tax increment financing (TIF), transportation development district taxes or other incentives in return for development (or redevelopment) of property in a specified manner. This could include construction and leasing or sale of retail and residential units.

**Disbursement:** The expenditure of monies from an account.

**Distinguished Budget Presentation Awards Program:** A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Emergency Operations Plan:** Plan developed by the City to establish the policies, guidance and resources that provide elected and appointed officials, City staff, and volunteer agencies with the information necessary to function in a coordinated manner before, during, and after a disaster.

**Employee (or Fringe) Benefits:** Contributions made by the City to meet commitments or obligations for employee fringe benefits. Included are the City's share of costs for Social Security and the various pension, medical, and life insurance plans.

**Encumbrance:** An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

**Enterprise Fund:** A governmental accounting fund in which services are financed and operated similar to those of a private business -- where the intent is that the costs (expenses, including depreciation) of providing goods and services be financed or received through user fees. The City currently has no Enterprise Funds.

**Enterprise Resource Planning (ERP):** Refers to a complete software system that manages all day-to-day activities of an organization, such as accounting, procurement, project management, risk management and asset management. ERP systems tie together a multitude of business processes and enable the flow of data between them, while eliminating data duplication.

**Enterprise Zone:** A redevelopment district established prior to July 1, 1992, pursuant to K.S.A. 12-17, 107 through 12-17, 113, whereby the City has designated that the conservation, development or redevelopment of the area is necessary to promote the general and economic welfare of the city.

**Equipment Reserve Fund:** A fund established pursuant to K.S.A. 12-1,117 to account for the accumulation of resources used to finance the acquisition of major equipment items.

**Expenditure:** Decreases in net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays.

**Federal Open Market Committee (FOMC):** A committee within the Federal Reserve System charged with oversight of the nation's open market operations. They make key decisions about interest rates and growth of the nation's money supply.

**Fiduciary Funds:** Funds established to account for assets held by the City in the capacity of a trustee or an agent.

**Fire Medic:** A firefighter who is also trained and certified as a paramedic. The main job responsibilities are as a firefighter with additional training to handle emergency medical situations as the need arises.

**Fiscal Policy:** The City's policies with respect to revenues, spending, and debt management

as these relate to City services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.

**Fiscal Year:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The fiscal year for the City of Merriam is the same as the calendar year (January 1-December 31).

**Fixed Assets:** Assets of a long term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. The City has established a level of \$5,000 for an item to be considered an asset; below \$5,000 the item is considered to be a commodity.

**Franchise Fees:** Fees charged utility companies for operating within the City's corporate limits.

**Full Faith and Credit:** A pledge of the City's taxing power to repay debt obligations.

**Full-Time Equivalent Position (FTE):** A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a summer lifeguard working for four months, or 690 hours, would be equivalent to .3 of a full-time position.

**Fund:** An accounting entity which has a set of self-balancing accounts and which records all financial transactions for specific activities or functions.

**Fund Balance:** The excess of assets over liabilities in a fund.

**Fund Type:** In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP:** Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB:** The Government Accounting Standards Board (GASB) creates generally accepted accounting principles and its mission is to establish and improve standards of state and local governmental accounting and financial reporting.

**General Fund:** The fund used to account for all financial resources of the City except those required to be accounted for in another fund.

**General Obligation Bond (GO Bond):** The full faith and credit of the City's taxing power is pledged for the payment of bonds' principal and interest.

**GFOA:** Government Finance Officers Association.

**Governmental Funds:** Funds generally used to account for tax-supported activities. The generic fund types considered as Governmental Funds are General, Special Revenue, Capital Projects, and Debt Service.

**Grants:** A contribution by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Health Savings Account (HSA):** A medical savings account available to employees who are enrolled in a High Deductible Health Plan (HDHP). The funds contributed to this account are not subject to federal income tax at the time of deposit. Funds must be used to pay for

qualified medical expenses. Unlike a Flexible Spending Account (FSA), funds roll over from year to year if not spent.

**High Deductible Health Plan (HDHP):** An insurance plan that has higher deductibles than traditional insurance plans. HDHPs can be combined with a health savings account (HSA) or a health reimbursement arrangement to allow you to pay for qualified out-of-pocket medical expenses on a pre-tax basis.

**Industrial Revenue Bond (IRB):** A municipal bond issued on behalf of a for-profit company and backed by the revenues generated by a specific project or related revenue source. The municipality's goal is to improve the economic conditions of its city by helping to fund a project by issuing tax breaks. The city has no obligation to pay back the bonds nor would a default negatively affect the city's credit.

**Infrastructure:** The physical assets of a government (e.g., streets, water, sewer, public buildings and parks).

**Insurance Service Office (ISO) Rating:** The ISO Collects information on municipal fire protection efforts in communities throughout the United States. In each of these communities, the ISO analyzes the relevant data and then assigns a Public Protection Classification from 1 to 10. Class 1 represents superior property fire protection. Class 10 indicates that the area's fire suppression program does not meet the ISO's minimum criteria.

**Interfund Transfers:** The movement of monies between funds of the City.

**Intergovernmental Revenue:** Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Interlocal Agreement:** Agreement between two or more municipalities to cooperatively share resources for their mutual benefit. Such agreements will be of a specific duration and specific purpose which may include sharing of capital projects, rights-of-way, or other joint purchases.

**JCCC:** Johnson County Community College (JCCC) is a large undergraduate school of higher education located in south Overland Park, Kansas.

**Levy:** To impose taxes for the support of government activities.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

**Line-Item Budget:** A budget prepared along departmental lines that focuses on what is to be bought.

**Local Ad Valorem Tax Reduction (LAVTR):** Under KSA 79-2959, all local taxing subdivisions other than school districts receive money from the State's Local Ad Valorem Tax Reduction (LAVTR) Fund. Distributions were discontinued by Kansas in 2002.

**Long Term Debt:** Debt with a maturity of more than one year after the date of issuance.

**Major Fund:** A fund whose balance is at least 10 percent of the corresponding total of all governmental or enterprise funds and at least 5 percent of the total of all governmental funds combined.

**Marketing Impression:** Measure of advertising volume in print circulation and on-line views. An impression includes on-line display, even if not clicked or viewed.

**Materials and Supplies:** Expendable materials and operating supplies necessary to conduct departmental operations.

**Mill:** The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**Modified Accrual:** Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

**Motor Vehicle Tax:** Tax received from the county for vehicles licensed in Merriam and is based on the age and value of the vehicle and is taxed according to the county-wide average tax rate for the previous year.

**National Oceanic Atmospheric Administration (NOAA):** Federal Agency focused on the conditions of the oceans, coastlines and atmosphere. NOAA also issues warnings of dangerous weather conditions and is a leader in applied scientific research.

**Niche RMS:** A full-featured police records management system which allows agencies to report, prevent and solve crimes within a single integrated system.

**Non-Major Fund:** Any fund not classified as a major fund.

**Object Category:** An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, Debt Service and Losses.

**Object Class:** An expenditure classification, referring to specific groups of objects, such as salaries and wages, utilities, rent, supplies and materials, and administrative equipment.

**Objectives (Departmental):** Departmental objectives for the upcoming year are prepared and submitted along with the department's budget request.

**Object of Expenditure:** An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture/furnishings.

**Obligations:** Amounts which the City may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

**Operating Budget:** The annual budget and process which provides a financial plan for the operation of the City and the provision of services for the year. Excluded from the operating budget are one-time capital projects, which are determined by a separate, but interrelated process.

**Operating Expenses:** The cost for personnel, materials and equipment required for a department to function.

**Operating Revenue:** Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Overlapping Debt:** Debt of another taxing jurisdiction which geographically overlaps City boundaries and for which City taxpayers will pay in whole or in part. Overlapping jurisdictions for the City include Johnson County, Shawnee Mission School District, and Johnson County Community College.

**Personal Services:** Expenditures for salaries, wages and fringe benefits of City employees.

**Property Tax:** See Ad Valorem Tax.

**Proprietary Fund:** A fund that is used to account for activities that involve business-



like interactions, either within the government or outside of it. The City currently has no proprietary funds.

**PTO Program:** Police Training Officer (PTO) Program was designed by the U.S. Dept. of Justice and was founded on adult-learning principles. The PTO Program focuses on learner-based teaching methods that use problem solving as the vehicle for learning by presenting real life problems that trainees must attempt to solve. Trainees are encouraged to collaborate with peers, develop resources and communicate effectively with the community.

**Public Safety Tax (effective 1995):** A voter approved, .25% special sales tax assessed by Johnson County since 1995 to fund public safety within the county. The City's share of this tax is transferred from the General Fund to the Capital Improvement Fund, as specified by Council policy. The tax has no sunset date.

**Public Safety Tax (effective 2009):** A voter approved, .25% special sales tax assessed by Johnson County since 2009 to fund public safety within the county. The City's share of this tax remains in the City's General Fund. The tax has no sunset date.

**Pull Factor:** Measures the relative retail strength of a community and is computed by dividing the per capita sales tax of a city by the statewide per capita sales tax. Purchases of city residents who shop in other cities are offset by the purchases of out-of-city customers.

**Redevelopment Agreement:** See "Development Agreement" above.

**Reserve:** An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Resolution:** A special or temporary order of the City Council requiring less legal formality than an ordinance or statute.

**Resources:** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue:** Sources of income financing the operations of the City.

**Revenue Neutral Rate (RNR):** Mill 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.

**Risk Management Reserve Fund:** A fund established pursuant to K.S.A. 12-2615 to account for the accumulation of reserves on hand to transfer to the General Fund for paying claims and related costs arising from legal action and settlement not covered by commercial insurance.

**Sales Tax:** The City of Merriam has an ongoing 1% general sales tax on all retail sales. The City also collects a .25% sales tax for streets/stormwater improvements which expires December 31, 2020. In September 2017, voters approved another .25% sales tax for parks and recreation to fund a new community center. The new tax will be effective from January 1, 2018 through December 31, 2027.

**Special Alcohol Fund:** A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to alcohol and drug abuse prevention and education.

**Special Assessment:** A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed to primarily benefit the assessed properties.

**Special Assessment Bond:** A bond payable from the proceeds of special assessments.



**Special Highway Fund:** A fund established in accordance with K.S.A. 79-3425C to account for those revenues received from the state tax on motor fuel. Statutes restrict the use of these funds to non-capital street and highway expenditures.

**Special Parks and Recreation Fund:** A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to parks and recreational services, programs and facilities.

**Special Revenue Fund:** A fund created when the City receives revenues from a special source designated to be used for a specific purpose. In Kansas, many statutes exist whereby ad valorem taxes may be levied for specific purposes; when received, this revenue is accounted for in the Special Revenue Fund created to account for the specific purpose of the statute.

**Taxes:** Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tax Increment Financing (TIF):** A method of financing established in accordance with K.S.A. 12-1770 et seq. This method allows cities to help redevelop property through private investment. Revenues for this method are derived from the increased property tax payments (increment) caused by the higher assessments on the redeveloped property.

**Transient Guest Tax Fund:** A fund established in accordance with K.S.A. 12-1698 to account for revenue derived from transient guest tax levied upon the gross rental receipts paid by guests for lodging in the City. Expenditures are limited to be used for promotion of tourism, conventions and economic development.

**UBAS:** Ultra-thin Bonded Asphalt Surface. A high-performance overlay using an award-winning technology that seals the existing road surface and provides a new, skid resistant, smooth, thin 5/8" surface.

**United States Army Corps of Engineers (US ACE):** A Federal Agency made up of civilian and military personnel who design and construct flood protection systems.



