

2024

CITY OF MERRIAM, KANSAS

ANNUAL BUDGET



Johnson Drive flower baskets.



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MISSION STATEMENT CITY OF MERRIAM, KANSAS

To serve the public with transparent government focused on progress.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Merriam
Kansas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Merriam, Kansas for its annual budget for the fiscal year beginning January 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This 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 GFOA to determine its eligibility for another award.

GOVERNING BODY

BOB PAPE
MAYOR
913-707-9316



JACOB LAHA
WARD 1
913-608-7636



CHRIS EVANS HANDS
WARD 3
913-384-5340



JASON SILVERS
WARD 1
913-370-9910



BRUCE KALDAHL
WARD 3
913-708-3043



WHITNEY YADRICH
WARD 2
913-303-1017



DAVID NEAL
WARD 4
913-908-5072



AMY RIDER
WARD 2
913-735-0828



STACI CHIVETTA
WARD 4
913-303-0594

PRINCIPAL OFFICIALS



MAYOR

Bob Pape

CITY COUNCIL

Jacob Laha

Ward 1

Jason Silvers

Ward 1

Amy Rider

Ward 2

Whitney Yadrich

Ward 2

Christine Evans Hands

Ward 3

Bruce Kaldahl

Ward 3

Staci Chivetta

Ward 4

David Neal

Ward 4

APPOINTED OFFICIALS

Caitlin Gard

Assistant City Administrator

Darren McLaughlin

Police Chief

Celia Kumke

Public Works Director

Ryan Denk

City Attorney

Juli Pinnick

City Clerk

Donna Oliver

Finance Director / City Treasurer

Bryan Dyer

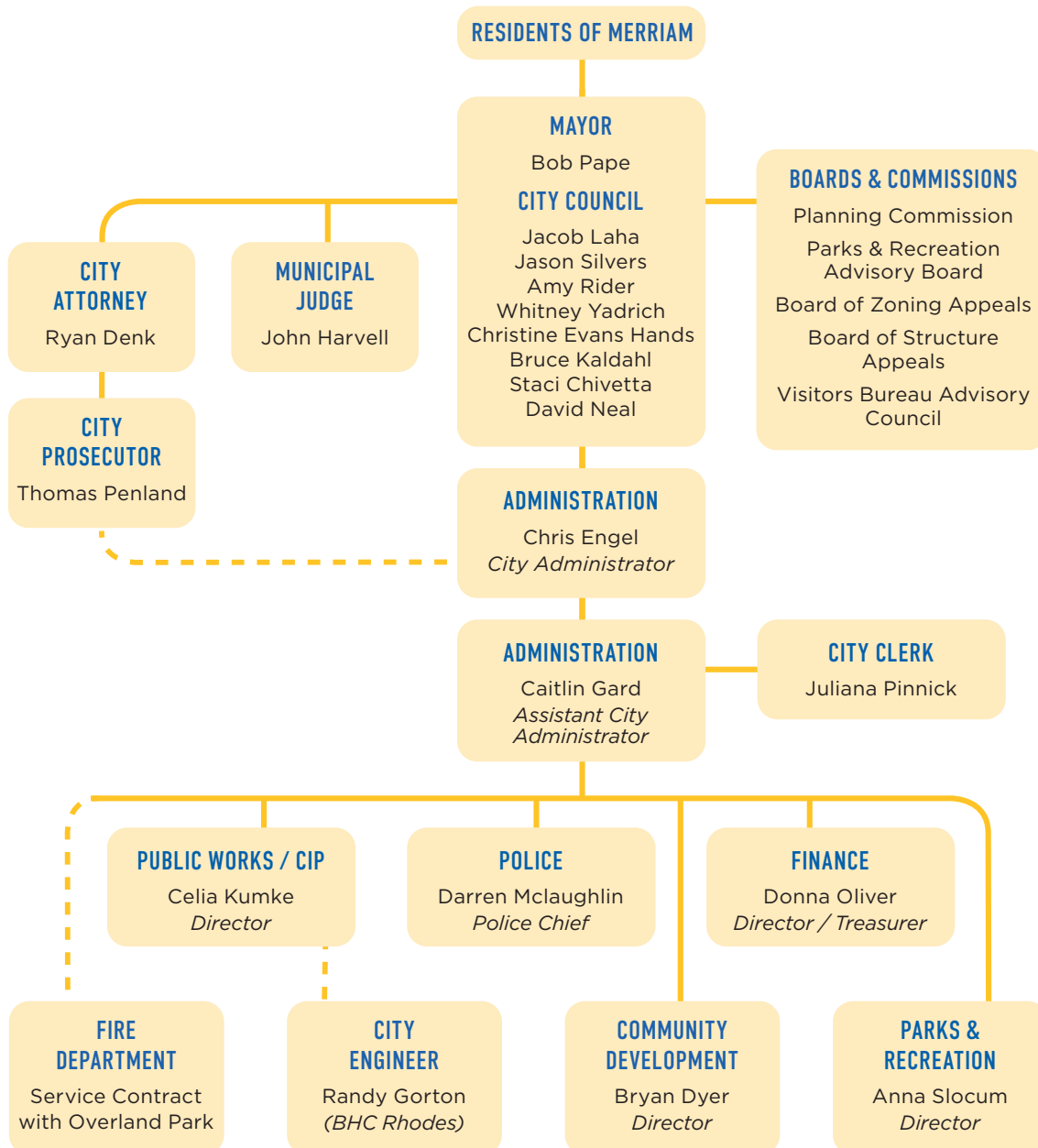
Community Development Director

Anna Slocum

Parks & Recreation Director



CITY ORGANIZATIONAL CHART



*Information Services and Visitors Bureau are included in the Administration Department

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2024

CITY OF MERRIAM, KANSAS

EXECUTIVE SUMMARY

ANNUAL BUDGET



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





November 1, 2023

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

The [City of Merriam](#) is pleased to present the 2024 Budget.

The budget cycle commenced on February 27, 2023, when City Council adopted the goals and objectives representing current priorities (included on page 34). The primary City goals for the 2024 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.

2024 Budget Considerations and Approach

Sales taxes are an important driver for Merriam's budget, providing 50% of citywide revenue. With 10 major automobile dealerships, the City has become a hub for car sales. City and County Sales tax collections in 2022 of \$18.6 million were 7% more than 2021 actual due to continued strong automobile sales and escalating automobile prices. The 2023 estimate of \$18.4 million is 1% less than 2022 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 8.3% in 2023 due to new construction and property revaluations. Also in 2023, the City's 2012 Bonds were retired resulting in lower debt service costs. Subsequently, the City elected to decrease the mill levy rate by 0.250 mills from 27.665 to 27.415. The net effect of lowering the mill rate and increasing property values was an additional \$500,961 or \$6,074,875 in budgeted property taxes. However, a clerical error reduced the mill levy further from 27.415 to 22.929. As a result, 2024 property tax collections are now budgeted at \$5,087,809, a decrease of (\$987,066). The City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy for the 2025 budget will be increased back to 2023 levels.



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 28, 2023, the City held a public hearing and the City Council voted to exceed the "Revenue Neutral Rate".

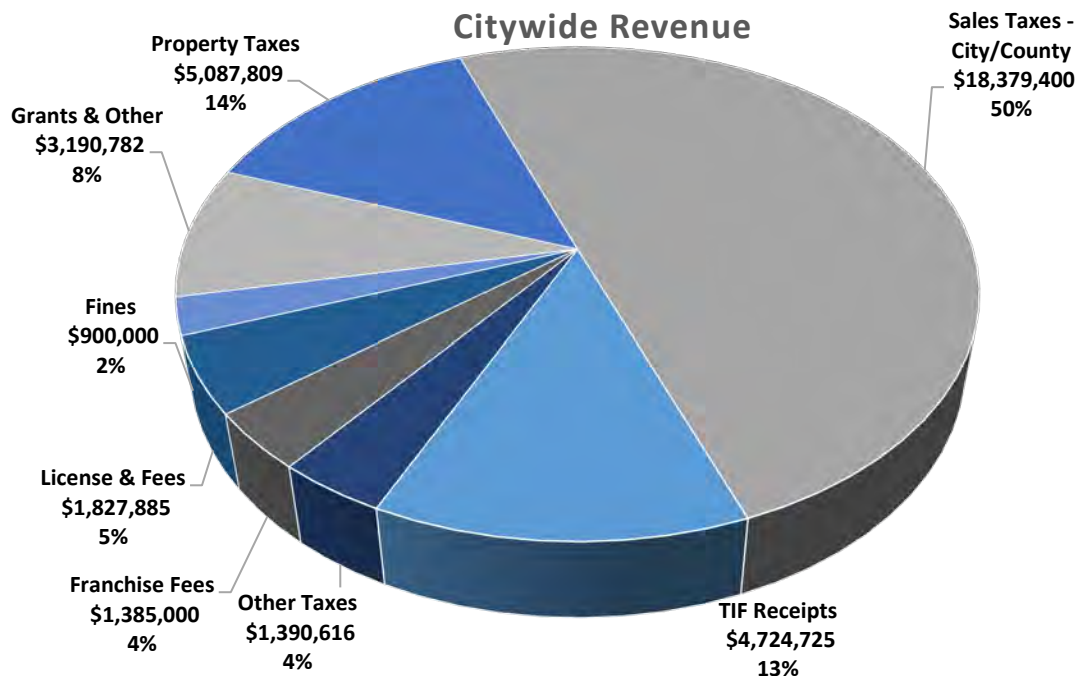
The budget provides for salaries and benefits for the City's 125 full-time equivalent employees (FTE's). The City budgeted for a 5% overall increase in salaries and a 15% overall increase in benefits. The salary ranges were also lifted by 1.5% to keep pace with the higher Consumer Price Index. The Governing Body has identified funding competitive compensation packages as a key initiative.

The 2024–2028 Capital Improvement Program (CIP) estimates \$9.2 million in spending for 2024 projects, including \$3.4 million for the Merriam Drive - Johnson Drive to 55th Street project and \$1.0 million for the 50th Terrace - England Street to Kessler Lane Drainage project. The CIP will receive support from \$2.8 million in grant assistance and \$3.9 million from General Fund transfers.

The 2024 Budget encompasses the stated priorities:

- Combined reserves for 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 125 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 2024 total \$36,886,217 an increase of \$8,211,385 or 28.6% from Budgeted 2023 primarily due to TIF revenues which previously were not budgeted. Excluding TIF revenues, the budget increased \$3,486,660 or 12.2% due to strong sales tax growth and additional grants for street projects.

Property Taxes: Property tax receipts are budgeted at \$5,087,809 for the General Fund and Bond Funds, a decrease of (9.1%). A clerical error reduced the mill levy from 27.665 to 22.929. As a result, 2024 budgeted property tax collections decreased by (\$987,066). The City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy for the 2025 budget will be increased back to 2023 levels.

Sales and Use Taxes: Budget 2024 includes \$18,379,400 in sales and use tax revenue, the largest category of citywide revenues at 50%. Receipts include \$9,600,000 from the 1% City sales tax, \$2,400,000 from the 0.25% City sales tax for streets/stormwater improvements, \$2,400,000 from the 0.25% City sales tax for recreational facilities, \$1,287,750 from City use tax, and \$2,691,650 from County sales taxes. Budget 2024 is level with Estimated 2023 due to continued strong sales in 2023. 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. In addition, 50% of certain sales taxes in excess of base year collections are also captured. TIF Receipts are budgeted at \$4,724,725.

Grants and Other Revenues: 2024 Budget of \$3,190,782 includes \$2,770,000 from an intergovernmental grant from Johnson County and ARPA funds on the Merriam Drive - Johnson Drive to 55th Steet project. Revenues vary from year-to-year based upon availability of grant funds.

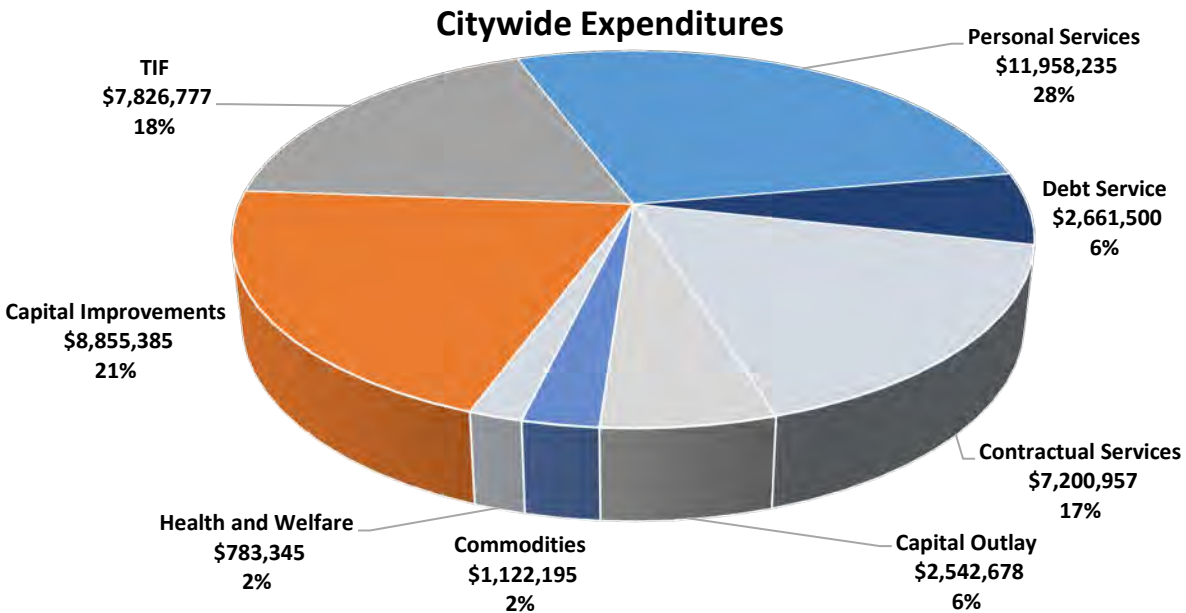
Franchise Fees: Budget 2024 includes \$1,385,000, or 4% of city-wide revenue, from franchise fees on electricity, natural gas, cable television, trash, and some telephone services. Water, internet service, and cellular phones are not subject to franchise fees.

Licenses/Permits/Fees: Budget 2024 includes \$1,827,885, or 5% of citywide revenue from occupational licenses, building permits, and community center user fees.

Court Fines: Budget 2024 includes \$900,000 or 2% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

Transfers: Budget 2024 includes \$8,429,135 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 2024 total \$42,951,072, including \$11,398,063 for capital outlay and improvements. Budget 2024 is \$4,303,196 or 11.1% more than Budgeted 2023, primarily due to TIF expenditures which previously were not budgeted. Excluding TIF expenditures, the budget decreased by (\$3,523,581). While overall expenditures exceed revenues for 2024, 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 28% of operating expenditures. Budget 2024 includes \$7,865,177 for salaries and \$4,093,058 for benefits, a combined increase of \$587,260 or 5.2% more than Budgeted 2023. Pension costs remain significant at 19% of salaries.

Contractual Services: Expenditures for 2024 are budgeted at \$7,200,957, which is \$434,361 or 6% over Budgeted 2023 largely due to increases in maintenance contracts and inflation.

Commodities: Expenditures for 2024 are budgeted at \$1,122,195, which is \$58,195 or 1% over Budgeted 2023.

Capital Equipment: Expenditures for 2024 are budgeted at \$2,542,678 or 6% of operating expenditures. Purchases will include HVAC replacement for City Hall and Merriam Visitor's Bureau; sustainability improvements; 1 police vehicle and equipment; 1 sweeper, equipment for public works; fire equipment and computer equipment, upgrades and replacements.

Capital Improvements: Expenditures for 2024 are budgeted at \$8,855,385, \$4,941,875 less than Budgeted 2023. Budget 2024 includes \$3.4 million for the Merriam Drive - Johnson Drive to

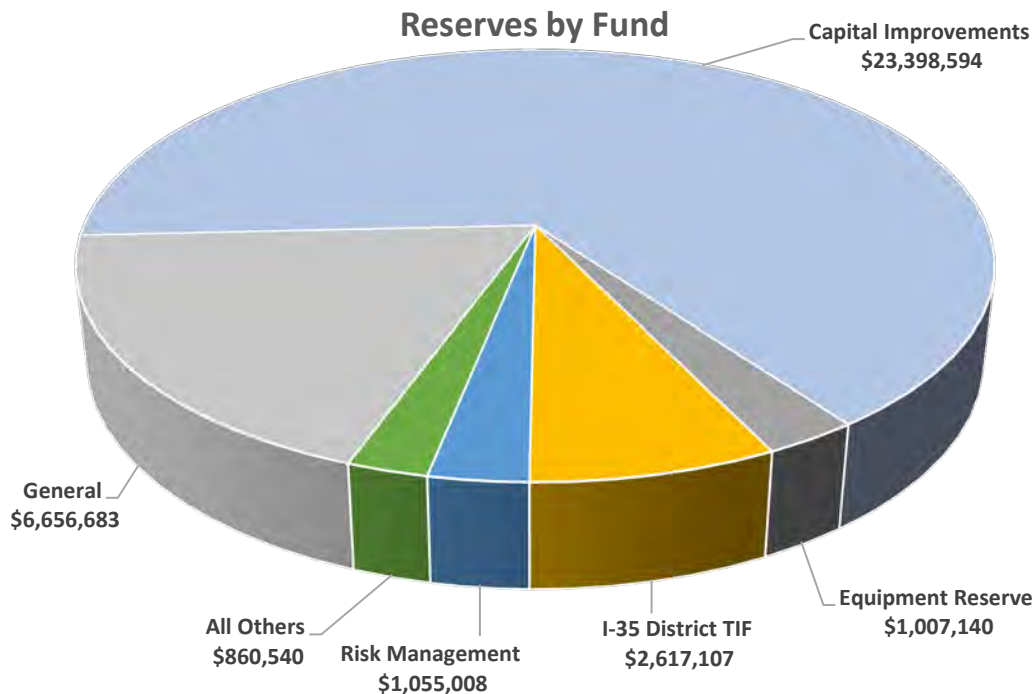
55th Steet project and \$1.0 million for the 50th Terrace - England Street to Kessler Lane Drainage)project. These projects support city-wide goals to sustain capital improvement efforts.

Debt Service: Principal and interest payments are budgeted at \$2,661,500 or 6% of operating expenditures. As of October 1, 2023, outstanding general obligation debt is \$9,430,000, down \$2,685,000 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 \$7,826,777 or 18% of operating expenditures. The City has three outstanding tax increment financing agreements with developers.

Health & Welfare: Budget 2024 includes \$783,345 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 2024 reserves for General Fund plus Risk Management Fund are projected at 36% of General Fund revenues, which exceeds the City's target of 30% to 35%.

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. If the City Council doesn’t increase property taxes in 2025 back to or near 203 levels, or soon thereafter, there will be a negative impact on the City’s ability to maintain current service levels.

Conclusion

The 2024 Budget encompasses the stated priorities:

- Combined reserves for General Fund and Risk Management Fund are projected to remain at the policy level of 30% to 35% for the current five-year forecast
- The 2024 mill levy was reduced from 2023 levels
- Public safety and other services continue at existing high levels with 125 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 2023 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 2024 Budget. Also, we wish to acknowledge the department directors, Accountant Trish Wertz, and Graphic Designer Brenna Dwyer for their contributions and commitment to this process.

Respectfully Submitted,



Christopher Engel



Donna Oliver

Budget Overview - All Funds Combined

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
Beginning Fund Balance	37,212,757	35,605,631	42,466,834	41,659,927
Revenues				
Property Tax	5,161,202	5,598,900	5,545,610	5,087,809
City Sales Tax	15,918,369	13,549,292	15,675,000	15,687,750
County Sales Tax	2,654,738	2,235,580	2,691,650	2,691,650
TIF Receipts	4,786,281	-	4,768,155	4,724,725
Other Taxes	1,258,955	1,353,965	1,355,514	1,390,616
Franchise Fees	1,405,385	1,358,000	1,385,000	1,385,000
Licenses/Fees/Permits	1,758,399	1,521,270	1,827,885	1,827,885
Fines	799,353	1,000,000	800,000	900,000
Investment Income	37,438	192,000	491,000	202,000
Miscellaneous	915,151	1,865,825	1,376,784	2,988,782
Total Revenues	34,695,271	28,674,832	35,916,598	36,886,217
Transfers In	7,389,881	4,480,758	5,408,800	8,429,135
Total Resources*	79,297,909	68,761,221	83,792,232	86,975,279
EXPENDITURES				
Personal Services	9,952,258	11,370,975	10,688,724	11,958,235
Contractual Fire Services	2,605,551	2,867,600	2,695,544	2,874,792
Contractual Services	2,893,937	3,898,996	3,656,858	4,326,165
Commodities	741,084	1,064,000	1,001,962	1,122,195
Capital Outlay	864,367	676,985	663,200	2,542,678
Capital Improvements	7,084,845	13,797,260	11,441,688	8,855,385
Debt Service	3,241,700	3,267,650	3,267,650	2,661,500
TIF Expenditures	1,720,614	-	1,704,534	7,826,777
Health and Welfare	336,838	1,704,410	1,603,345	783,345
Total Expenditures	29,441,194	38,647,876	36,723,505	42,951,072
Transfers Out	7,389,881	4,480,758	5,408,800	8,429,135
Total Uses	36,831,075	43,128,634	42,132,305	51,380,207
Ending Balance	42,466,834	25,632,587	41,659,927	35,595,072
Uses + Ending Fund Balance*	79,297,909	68,761,221	83,792,232	86,975,279

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

Fund Overview - 2024 Budget

	General Fund	Special Highway	Special Alcohol	Special Parks & Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond & Interest	I-35 District TIF Fund	Totals
Beginning Fund Balance	\$ 9,297,096	\$ 372,469	\$ 27,572	\$ 14,344	\$ 360,807	\$ 1,065,008	\$ 1,489,818	\$ 25,551,146	\$ 272,508	\$ 3,209,159	\$ 41,659,927
Revenue											
Property Taxes	4,942,359	-	-	-	-	-	-	-	145,450	-	5,087,809
City Sales/Use Taxes	10,887,750	-	-	-	-	-	-	2,400,000	2,400,000	-	15,687,750
County Sales Taxes	2,691,650	-	-	-	-	-	-	-	-	-	2,691,650
TIF Revenues										4,724,725	4,724,725
Other Taxes	516,816	299,830	27,407	27,408	500,000	-	-	-	19,155	-	1,390,616
Franchise Fees	1,385,000	-	-	-	-	-	-	-	-	-	1,385,000
Licenses/Permits/Fees	1,827,885	-	-	-	-	-	-	-	-	-	1,827,885
Fines	900,000	-	-	-	-	-	-	-	-	-	900,000
Investment Income	40,000	-	-	-	-	20,000	5,000	125,000	2,000	10,000	202,000
Other Revenues	105,000	-	-	-	78,520	-	35,000	2,770,262	-	-	2,988,782
Total Revenue	23,296,460	299,830	27,407	27,408	578,520	20,000	40,000	5,295,262	2,566,605	4,734,725	36,886,217
Transfers In	-	-	-	-	-	-	2,000,000	3,929,135	-	2,500,000	8,429,135
Total Resources*	\$ 32,593,556	\$ 672,299	\$ 54,979	\$ 41,752	\$ 939,327	\$ 1,085,008	\$ 3,529,818	\$ 34,775,543	\$2,839,113	\$ 10,443,884	\$ 86,975,279
Expenditures											
Personal Services	\$ 11,349,426	\$ -	\$ -	\$ -	\$ 360,945	\$ -	\$ -	\$ 247,864	\$ -		\$ 11,958,235
Contractual Services	6,950,767	-	-	-	151,290	30,000	-	68,900	-	7,826,777	15,027,734
Commodities	1,071,545	30,000	-	-	15,850	-	-	4,800	-	-	1,122,195
Capital Outlay	-	-	-	20,000	-	-	2,522,678	-	-	-	2,542,678
Capital Improvements	-	300,000	-	-	-	-	-	8,555,385	-	-	8,855,385
Debt Service	-	-	-	-	-	-	-	-	2,661,500	-	2,661,500
Health & Welfare	636,000	-	20,000	-	127,345	-	-	-	-	-	783,345
Total Expenditures	20,007,738	330,000	20,000	20,000	655,430	30,000	2,522,678	8,876,949	2,661,500	7,826,777	42,951,072
Contingency	-	-	-	-	-	-	-	-	-	-	-
Total Uses	\$ 25,936,873	\$ 330,000	\$ 20,000	\$ 20,000	\$ 655,430	\$ 30,000	\$ 2,522,678	\$ 11,376,949	\$2,661,500	\$ 7,826,777	\$ 51,380,207
Ending Fund Balance	\$ 6,656,683	\$ 342,299	\$ 34,979	\$ 21,752	\$ 283,897	\$ 1,055,008	\$ 1,007,140	\$ 23,398,594	\$ 177,613	\$ 2,617,107	\$ 35,595,072
Uses + Ending Fund Balance*	\$ 32,593,556	\$ 672,299	\$ 54,979	\$ 41,752	\$ 939,327	\$ 1,085,008	\$ 3,529,818	\$ 34,775,543	\$2,839,113	\$ 10,443,884	\$ 86,975,279

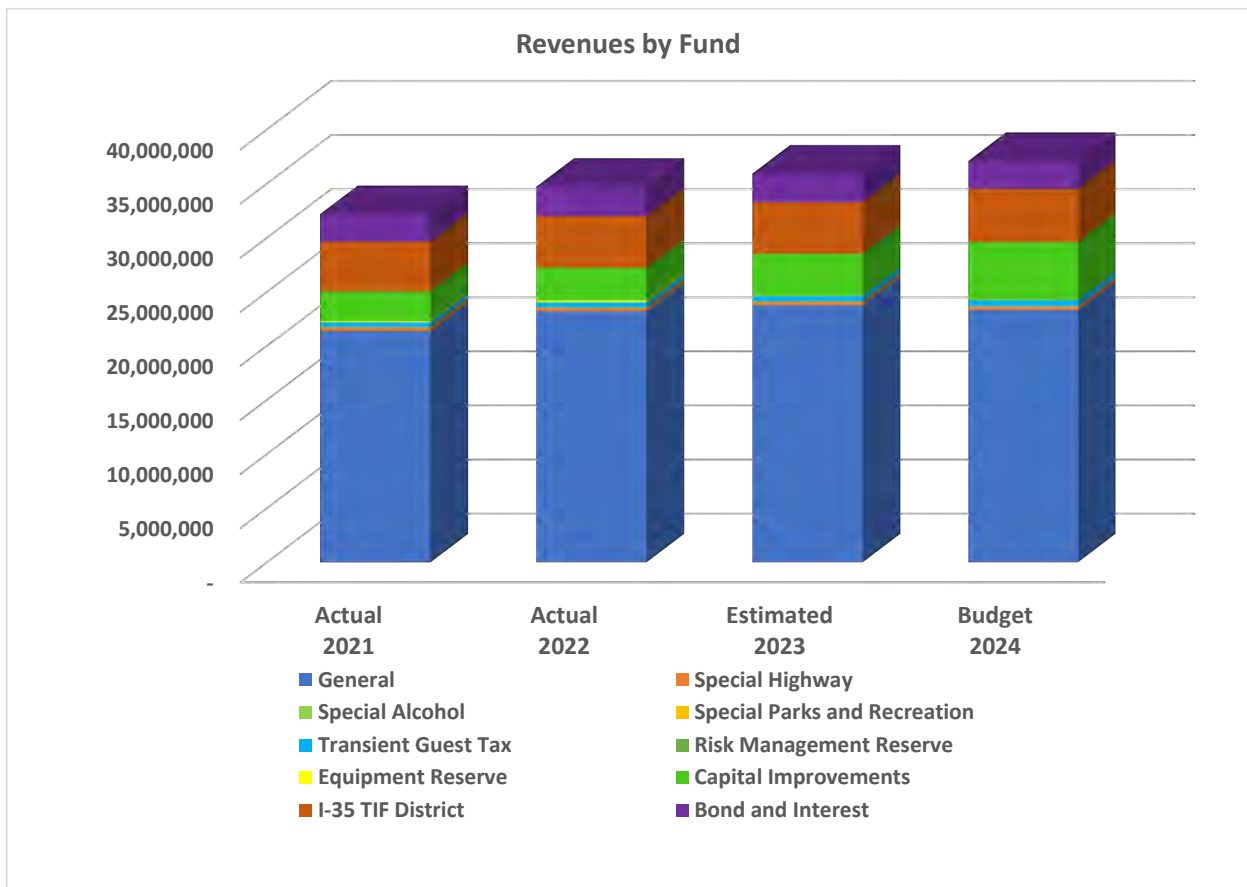
* Appropriations plus ending fund balance equal resources in accordance with state law.

2024 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
Beginning Fund Balance	\$ 9,297,096	\$ 372,469	\$ 27,572	\$ 14,344	\$ 360,807	\$ 1,065,008	\$ 1,489,818	\$ 25,551,146	\$ 272,508	\$ 3,209,159	\$ 41,659,927
Revenues											
Taxes:											
Property	4,942,359	-	-	-	-	-	-	-	145,450	-	5,087,809
City Sales/Use	10,887,750	-	-	-	-	-	-	2,400,000	2,400,000	-	15,687,750
County Sales	2,691,650	-	-	-	-	-	-	-	-	-	2,691,650
TIF Revenues	-	-	-	-	-	-	-	-	-	4,724,725	-
Motor Vehicle	489,408	-	-	-	-	-	-	-	19,155	-	508,563
Alcohol	27,408	-	27,407	27,408	-	-	-	-	-	-	82,223
Transient Guest	-	-	-	-	500,000	-	-	-	-	-	500,000
Fuel	-	299,830	-	-	-	-	-	-	-	-	299,830
Total Taxes	19,038,575	299,830	27,407	27,408	500,000	-	-	2,400,000	2,564,605	4,724,725	29,582,550
Franchise Fees:											
Electric	880,000	-	-	-	-	-	-	-	-	-	880,000
Gas	300,000	-	-	-	-	-	-	-	-	-	300,000
Phone/Cable	110,000	-	-	-	-	-	-	-	-	-	110,000
Waste haulers	95,000	-	-	-	-	-	-	-	-	-	95,000
Total Franchise Fees	1,385,000	-	-	-	-	-	-	-	-	-	1,385,000
Lic/Pmts/Fees:											
Occ. & Prof. Licenses	205,000	-	-	-	-	-	-	-	-	-	205,000
Construction Permits	200,000	-	-	-	-	-	-	-	-	-	200,000
Community Center Fees	1,419,885	-	-	-	-	-	-	-	-	-	1,419,885
Other Fees	3,000	-	-	-	-	-	-	-	-	-	3,000
Total Lic/Pmts/Fees	1,827,885	-	-	-	-	-	-	-	-	-	1,827,885
Fines	900,000	-	-	-	-	-	-	-	-	-	900,000
Intergovernmental	5,000	-	-	-	-	-	-	2,770,262	-	-	2,775,262
Interest Income	40,000	-	-	-	-	20,000	5,000	125,000	2,000	10,000	202,000
Miscellaneous	100,000	-	-	-	78,520	-	35,000	-	-	-	213,520
Total Revenues	23,296,460	299,830	27,407	27,408	578,520	20,000	40,000	5,295,262	2,566,605	4,734,725	36,886,217
Transfers In	-	-	-	-	-	-	2,000,000	3,929,135	-	2,500,000	8,429,135
Total Resources	\$ 32,593,556	\$ 672,299	\$ 54,979	\$ 41,752	\$ 939,327	\$ 1,085,008	\$ 3,529,818	\$ 34,775,543	\$ 2,839,113	\$ 10,443,884	\$ 86,975,279

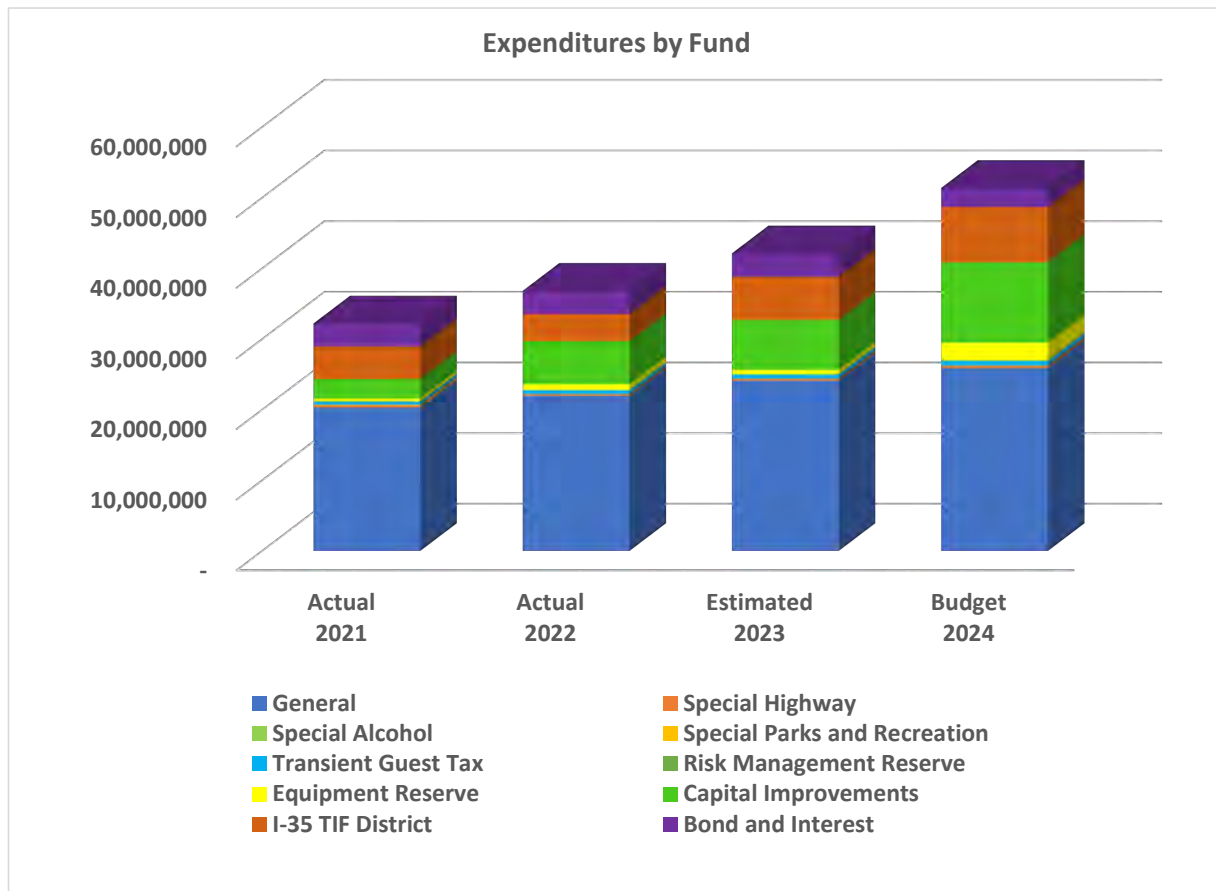
Revenue Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General	\$ 21,354,068	\$ 23,183,901	\$ 23,746,344	\$ 23,296,460
Special Highway	325,384	300,933	302,070	299,830
Special Alcohol	23,096	25,594	26,000	27,407
Special Parks and Recreation	23,065	25,602	26,000	27,408
Transient Guest Tax	451,303	483,403	523,550	578,520
Risk Management Reserve	(373)	2,142	20,000	20,000
Equipment Reserve	102,619	168,190	40,000	40,000
Capital Improvements	2,757,635	3,016,524	3,818,234	5,295,262
I-35 TIF District	4,604,079	4,787,287	4,778,155	4,734,725
Bond and Interest	2,532,325	2,701,695	2,636,245	2,566,605
Total Revenues by Fund	\$ 32,173,201	\$ 34,695,271	\$ 35,916,598	\$ 36,886,217



Expenditure Summary by Fund

Fund	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General	\$ 20,337,363	\$ 22,013,578	\$ 24,133,408	\$ 25,936,873
Special Highway	328,025	212,356	272,635	330,000
Special Alcohol	20,000	20,000	20,000	20,000
Special Parks and Recreation	59,849	17,987	20,000	20,000
Transient Guest Tax	447,669	535,877	574,159	655,430
Risk Management Reserve	8,058	8,058	20,000	30,000
Equipment Reserve	422,714	846,380	643,200	2,522,678
Capital Improvements	2,765,113	6,078,738	7,076,719	11,376,949
I-35 TIF District	4,600,786	3,856,401	6,104,534	7,826,777
Bond and Interest	3,220,475	3,241,700	3,267,650	2,661,500
Total Expenditures by Fund	\$ 32,210,052	\$ 36,831,075	\$ 42,132,305	\$ 51,380,207



Budget Quick Facts

- Total Adopted Budget: \$86,975,279
- Total General Fund Budget: \$32,593,556
- Major Source of Revenue: 1% Regular City Sales Tax - \$9,600,000
- Real and Personal Property Tax provides 23.3% of the operating revenues in the General Fund (excluding transfers in)
- City and County Sales and Use Tax provides 58.3% of the operating revenues in the General Fund (excluding transfers in)
- Total Budget Reserves in the General Fund: \$6,656,683
- Assessed Valuation for the City of Merriam in 2023 is \$268,127,155
- The Mill Rate for the City of Merriam's 2024 budget is 22.929, a decrease of 4.736 from the 2023 budget. The sharp decrease is attributable to a clerical error. The City has projected that the mill levy for the 2025 budget will return to 2023 budget levels.
- The largest General Fund department budget is Police: \$4,834,980
- The smallest General Fund department budget is City Council: \$100,909

Value of Your City of Merriam Tax Dollars (Average Merriam Home)

Example:

Market Value of Home: \$255,000
Current Mill Rate: 22.929*

Assessed Valuation: \$29,325
 To determine assessed valuation multiply market value by 11.5%:
 $255,000 \times 11.5\% = \$29,325$

Annual Tax Liability for City Services: \$803.95

To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000.
 $29,325 \times 22.929 = 672,393$; $672,393 \div 1,000 = \$672.40$

Monthly Expenses for City Services: \$56.00

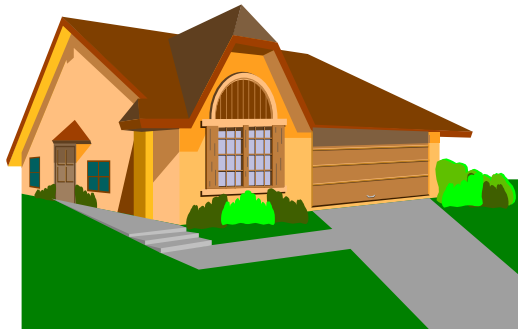
To determine the monthly tax expenses for City services, divide the tax liability by 12 months:
 $\$672.40 \div 12 = \56.00

* Due to a clerical error, the mill levy was reduced from 27.665 to 22.929. It is anticipated that it will return to 2023 levels in 2025.

VALUE OF YOUR CITY OF MERRIAM TAX DOLLARS

The following list is a representative sampling of the City Services provided for \$56.00 per month.

- ✓ Police Protection
- ✓ Municipal Court
- ✓ Snow Removal
- ✓ Street Repairs
- ✓ Community Center and Indoor/outdoor Pools



- ✓ Fire Protection
- ✓ Animal Control
- ✓ Code Enforcement
- ✓ Parks, Playgrounds
- ✓ Capital Improvements

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

One twelve-gallon tank of unleaded self-service fuel at \$3.50 per gallon would cost \$42.00.

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

Standard monthly internet service costs about \$29.99.

Basic cellular telephone service fee with unlimited minutes is about \$40.00.

A family could purchase a 24-pack of Coke/Pepsi once each week at \$7.99 or \$31.96 per month.

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

Effective Tax Rate - Residential Property

Fair Market Value Of Home	Assessed Value 11.50%	Annual City Tax With Mill of 22.929	Total Overlapping Ad Valorem Tax With Mill of 109.203
\$100,000	\$11,500	\$263.68	\$1,255.83
110,000	12,650	290.05	1,381.42
120,000	13,800	316.42	1,507.00
130,000	14,950	342.79	1,632.58
140,000	16,100	369.16	1,758.17
150,000	17,250	395.53	1,883.75
160,000	18,400	421.89	2,009.34
170,000	19,550	448.26	2,134.92
180,000	20,700	474.63	2,260.50
190,000	21,850	501.00	2,386.09
200,000	23,000	527.37	2,511.67
210,000	24,150	553.74	2,637.25
220,000	25,300	580.10	2,762.84
230,000	26,450	606.47	2,888.42
240,000	27,600	632.84	3,014.00
250,000	28,750	659.21	3,139.59
260,000	29,900	685.58	3,265.17
270,000	31,050	711.95	3,390.75
280,000	32,200	738.31	3,516.34

* 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. As a result, expected 2024 property tax collections are now forecasted at \$5,142,339, a decrease of \$932,536. The City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy in 2025 will be increased back to 2023 levels.

Each tax bill reflects a tax per \$1,000 of fair market value of \$2.64 city tax and \$12.56 total overlapping ad valorem property tax

11.50% is the rate of assessment of residential property in Kansas.

22.929 is the mill levy rate for the city portion of the real estate tax bill.

109.203 is the total overlapping mill levy rate for city, county, state board of education, community college, and drainage board ad valorem real estate tax bill.

About Merriam



Size and Location

The City covers 4 1/2 square miles and is located in northeast Johnson County, Kansas, approximately eight miles from downtown Kansas City, Missouri. Along with six other Kansas counties and eight Missouri counties, we comprise the metropolitan Kansas City region with a population of approximately 2 million. The City is a prime middle class community with a sound business basis in the center of the metropolitan region.

History

The history of this community began between 1826 and 1833 when the Shawnee Indians were moved into the region from their settlements in Ohio and Missouri. They established themselves along the banks of the Kansas River and surrounding tributaries, including Turkey Creek in Merriam. Railroad development played a major role in the settlement of this area with a route from Kansas City through the Turkey Creek basin to Olathe. In 1870, the first station was built and the town was named Merriam, in honor of Charles Merriam, a one-time secretary/treasurer of the railway.

With Kansas City becoming the focal point of trade, communication and transportation, and with a population of over 75,000, railroad executives saw a need for a large, well-planned amusement park and purchased 40 acres in Merriam because of the country atmosphere and quick means of transportation. Costing 25 cents to enter, the park attracted more than 20,000 visitors per day.

About Merriam

Perhaps one of the most recognizable historic movements in education was the 1949 Webb v. School District 90, a lawsuit on behalf of 39 families whose children were rejected from the white-only school, known as South Park Elementary. Corinthian Nutter, a true pioneer in desegregation, was the key witness in the lawsuit and helped create history when the Webb case paved the way for the 1954 Brown v. the Board of Education decision to remove segregation in the public system.

Demographics

The estimated population of Merriam is 10,996. Further population details are presented as follows (estimated from the 2020 US Census):

Population by Age	Percent	Population by Race	Percent
Age 17 and under	18.6%	Caucasian	79.1%
Age 20 - 64 years	64.3%	Hispanic	8.4%
Age 65 and above	17.1%	Black	7.3%
		Asian	2.4%
		All other	2.8%

Median household income is \$64,703 and the median value of owner-occupied homes is \$196,100. The City has 5,223 housing units with the rate of homeownership at 57.6%. A language other than English is spoken in 9.2% of Merriam homes. Bachelor's degrees or higher are held by 40.4% of residents; high school diplomas are held by 95.2% of residents. (All information estimated by the U.S. Census Bureau)

Government and Organization of the City

Merriam was incorporated as a third-class city on October 23, 1950, and was made a second-class city on January 16, 1957.

The City operates under a non-partisan Mayor/Council form of government with the addition of a City Administrator. The Mayor is elected on an at-large basis and serves a four-year term. The eight Councilmembers are elected by ward (two representing each of four wards) and serve four-year terms of office. An election for Councilmembers is held every odd-numbered year with one representative from each of the four wards being chosen 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.

The City's formal relationship with its employees is excellent. The City has adopted an Employee Handbook and a pay scale system. In 2022, the City completed a total compensation study that was implemented at the beginning of 2023. The City uses a cafeteria-style benefit plan and contributes from 97% to 100% of health insurance premiums for full-time employees, depending on the plan selected. The City also contributes from 77% to 85% of dental and vision insurance premiums for full-time employees, dependent upon the selected plan. The City pays a prorated amount of premiums for part-time regular employees depending upon the number of hours worked. The City does not recognize any unions for the purpose of collective bargaining.



About Merriam

Educational Facilities

The City is included in [Shawnee Mission School District No. 512](#), which is divided into five attendance areas. Residents of Merriam are in the Shawnee Mission North attendance district. District enrollment is approximately 27,000. There are five high schools, five middle schools, two specialized schools and thirty-four elementary schools. Its reputation is among the top in the United States. Nearly 90% of Shawnee Mission students graduate from high school.

The [Johnson County Community College \(JCCC\)](#) is located near the center of Johnson County. With an enrollment of approximately 16,640, JCCC is the largest of the twenty-five community colleges in Kansas. JCCC is also a board member of the League for Innovation in the Community College and is accredited by The Higher Learning Commission.

The [University of Kansas Edwards Campus](#), with approximate enrollment of 2,500, is located within Johnson County. It offers a variety of undergraduate and master's degree programs. The main campus of the University of Kansas is located in Lawrence, just 35 miles from the City and is one of the country's major state universities. The [University of Kansas Schools of Medicine, Nursing and Health Professions](#) are located in Kansas City, Kansas, approximately seven miles from the City limits. The [University of Saint Mary](#) has two locations in Johnson County, one location in Leavenworth County and on-line classes, with a total approximate enrollment of 1,200 students. [Kansas State University](#) has a Johnson County location in Olathe, approximately 13 miles south of Merriam. [K-State Olathe](#) offers courses for graduate level students preparing for careers in bioscience and biotechnology and is part of the Johnson County Research Triangle.

Medical and Health Facilities

[Advent Health-Shawnee Mission](#), located in the City, is a 504 bed not-for-profit full-service hospital with all ancillary and out-patient departments and a 24-hour emergency service. Services include a Birth Center, B.E. Smith Family Center, Orthopedic and Spine Care, Holistic Care, Hand Specialty Center, Women's Health Center, Heart & Vascular Center, Wound Care Center, Sleep Center, Home Care and a Diagnostic Imaging Center. Additionally, Trinity Lutheran Manor, a 120-bed nursing home facility, is located in the City.

Public Utilities

Electrical power is supplied by [Evergy](#). Local gas service is provided by [Kansas Gas Service](#). Local phone, cable/fiber and internet service is provided by [AT&T](#), [Everfast](#), [Spectrum](#) and [Google](#). Water One, a quasi-municipal corporation, provides water service. Sewer service is supplied by the [Johnson County Unified Wastewater District](#), a separate governmental agency governed by the County's Board of County Commissioners.

Recreational and Cultural

Merriam is part of the Greater Kansas City Metropolitan Area, which abounds with cultural and recreational amenities that include the [Kauffman Center for the Performing Arts](#), [National World War I Museum](#), [Kansas City Museum](#), [Nelson-Atkins Museum of Art](#), [Nerman Museum of Contemporary Art](#), [Harry S. Truman Library and Museum](#), the [Kansas City Symphony](#), the



About Merriam

[Starlight Theater](#), the [Kansas City Repertory Theatre](#), the [Lyric Opera](#), the [Folly Theater](#), the [New Theater](#), [Theater in the Park](#) and the [Kansas City Zoo and Aquarium](#). [Oceans of Fun and Worlds of Fun](#) are theme parks geared to family entertainment. [Legoland Discovery Center](#) and [Sea Life Aquarium](#) are both located inside the Crown Center shopping center in Kansas City Missouri and offer an educational experience for the whole family. The [T-Mobile Center](#) is a world-class facility hosting sports and entertainment events and is located in downtown Kansas City, Missouri. [Cable Dahmer Arena](#) is a 5,800 seat multi-purpose arena for sporting and entertainment events and is located in Independence, Missouri.

Kansas City is the home of the [Kansas City Chiefs](#), an NFL football team; the [Kansas City Royals](#), a Major League Baseball team; [Sporting KC](#), a Major Soccer League; the [Kansas City Comets](#), a Major League indoor soccer team; the [Kansas City Mavericks](#), a professional ice hockey team of the ECHL; the [Kansas City Current](#), a professional women's soccer team of the National Women's Soccer League; and the [Monarchs](#), a member of the American Association of Professional Baseball. The [Kansas Speedway](#) hosts NASCAR Sprint Cup series as well as other races.

The City has eight municipal parks. The Esther Brown Memorial Park is 3.68 acres, has a pickleball court, basketball court, a pavilion, picnic tables, playground equipment, and access to the Streamway Trail. Campbell Park is located at 61st & Turkey Creek and has picnic tables and playground equipment. Streamway Park offers a paved 3.68-mile nature trail running north along Turkey Creek from 75th Street to Antioch Road. Chatlain Park is 5.25 acres and is equipped with a pavilion, walking path, picnic tables, world's first inclusive We-Go-Swing, and playground equipment. Quail Creek Park is 5.25 acres and includes playground equipment and an exercise trail. Roger Werner Park includes 2.1 acres along Turkey Creek, a walking path, and is connected by a pedestrian bridge to the Merriam Marketplace pavilion. Merriam Historic Plaza serves as a gateway to the City and home of the Merriam Visitors Bureau. The Plaza features a paved walking path, historical signs, an original sculpture by artist Kwan Wu, fountains, a rain garden and native Kansas plantings. Waterfall Park contains 15 acres that includes two multi-purpose soccer fields, picnic tables, playground equipment and a walking path for visitors to enjoy. Also located within the City is the 44-acre Antioch Park, which is maintained by the Johnson County Parks and Recreation District. Antioch Park provides picnic shelters, tennis and basketball courts, a rose garden, two small fishing lakes, and a Vietnam War veteran memorial.

Shawnee Mission Park, located seven miles west of Merriam, is a 1,600 acre park with a 120 acre lake for boating, fishing, sailing, and paddle boating; eleven picnic shelters; an archery range; an 18 hole disc golf course; a 53-acre dog off-leash area; mountain biking and several nature trails. Shawnee Mission Park is the most visited park in Kansas and also features a popular outdoor Theater in the Park.



About Merriam

Community Events

The City sponsors numerous local events that bring residents together and attract visitors. Here are a few of them.



Merriam's Farmer Market



Turkey Creek Festival



Party in Your Park Event



Turkey Creek Auto & Motorcycle Show

Transportation

The City of Merriam is very accessible to all forms of transportation. I-35 runs through the middle of the City. Merriam is 26.2 miles from [Kansas City International Airport](#) which serves as Mid-America's link to the world. Amtrak and Greyhound are located in downtown Kansas City, a mere 9 miles from Merriam via I-35. [Johnson County Transit \(RideKC\)](#), [KC Streetcar](#) and other various taxi services provide visitors with ways to navigate the Kansas City metro area.

Economic Information

Retail and Office

The City is a commercial center in Johnson County featuring many commercial and retail businesses including IKEA, a popular "destination retail" store; Marshalls, a chain department store; Home Depot, a large retail home improvement and construction supply center; and Hobby Lobby, a retail home decor store. "Downtown" Merriam features a music store, small restaurants,

Economic Information

Retail and Office (continued)

a garden center, a feed store, a motorcycle dealership, auto parts stores, and other miscellaneous shops.

The Merriam Town Center strip mall includes more than 60 acres of land, containing approximately 500,000 square feet of store floor area. It contains a sporting goods store, a home improvement store, a furniture store, a pet supply store, three restaurants, a theater complex, and several other retail stores and employs approximately 1,000 people. Tenants include:

Home Depot	Dick's Sporting Goods	PetSmart
Office Max	Party City	Game Stop
GNC	IHOP	Chili's
Great Clips	Cinemark Theater	Marshall's
Old Navy	Famous Footwear	Visionworks
Cute Nails	China Garden Buffet	Phenix Salon Suites
Lake Shore Learning	Verizon Wireless Store	Bob's Discount Furniture

Several automobile dealerships are located in the City including Hendrick Chevrolet/Nissan, Hendrick Toyota, Hendrick Lexus, Infiniti of Kansas, Aristocrat Motors, Baron BMW/Baron Mini, Carmax, Shawnee Mission Kia, Reed Hyundai, Reed Chrysler Dodge Jeep and Ram, and Audi Shawnee Mission. The four hotels located in the City are the Lotus Hotel, Homestead Village, Quality Inn and Hampton Inn. Many offices are located in the City such as doctors' offices associated with Advent Health-Shawnee Mission, corporate headquarters, and smaller offices. Merriam is home to the Seaboard Allied Milling Corporation, one of the largest producers and sellers of agriculture products in the world. Genesis Health Club, a Wichita health club, has a Merriam location.

While a breakdown of retail sales is not available, in 2022 the City collected \$9,679,677 in sales tax from the City's one-percent sales tax (excluding use taxes). This would indicate that over \$967,967,700 worth of retail sales occurred in the City. (Note: Out-of-state sales of automobiles are not included in this sales tax figure.)

Financial and Banking Institutions

Residents of the City have easy access to the substantial financial and banking institutions located in the greater metropolitan area. US Bank has a branch located in Merriam and has assets in excess of \$587 billion, making it the fifth largest financial services holding company in the United States.

Economic Information

Employment

The City has more than 500 businesses and employers with total employment estimated at 13,770 jobs. Total employment for Johnson County is estimated at 344,380 jobs while the average 2023 to-date unemployment rate in Johnson County is 3.0%. The labor force has a strong work-ethic orientation, and the Kansas Constitution contains a "right-to-work" provision.

The following is a sample of businesses and employers located in Merriam:

<u>Major Employers</u>	<u>Business</u>	<u># Employees</u>
Advent Health Shawnee Mission	Hospital	2,969
Shawnee Mission School District	Education	432
Seaboard Allied Milling	Agri-business & Transportation	376
DS Bus Lines	School Bus Service	200
Aristocrat Motors	Automobile Dealer	188
IKEA Property, Inc.	Home Furnishings	173
Carmax	Automobile Dealer	168
Industrial Bearing (IBT)	Industrial Equipment	161
Home Depot	Home Improvement Store	148
Hendrick Chevrolet	Automobile Dealer	127
Nations Holding	Real Estate Services	115
Baron BMW Mini	Automobile Dealer	110
Reed Jeep/Chrysler/Dodge/Ram	Automobile Dealer	102
Hendrick Toyota	Automobile Dealer	98
<u>Other Employers</u>	<u>Business</u>	
Cinemark Theater	Movie Theater Multiplex	
Genesis Health Club	Health/Racquet Club	
Johnson County Library	Public Library	
OfficeMax	Office Supply Store	
Shawnee Steel & Welding	Steel Fabrication	
US Bank	Bank	

Tax Increment Financing Districts

The Tax Increment Financing Act (K.S.A. 12-1770 *et seq.*) authorizes cities to help redevelop blighted property and potentially blighted property through private investment which may be aided by the issuance of special obligation city bonds or other "pay as you go" reimbursements. Such obligations are retired by the increased property tax payments (increment) caused by the higher assessments on the redeveloped property or by increased sales tax. TIF is based on the concept of a partnership between the City and the private sector by providing public capital for private economic ventures which serve a public purpose (i.e. redevelopment of blighted or potentially blighted areas which are known in the TIF law as conservation areas).

Economic Information

The I-35 Redevelopment District, encompasses significant underdeveloped area along both sides of I-35. This district was formerly known as the Enterprise Zone Redevelopment District. The City makes contractual “pay as you go” TIF payments to several developers per the terms of various redevelopment agreements. The district includes several successful projects, including Merriam Pointe and Merriam Village projects. In addition, two redevelopment agreements were signed in 2022 with Merriam North Bell, LLC and with Merriam Grand Station, LLC.

The 33-acre Merriam Village project is home to a 359,000 square foot IKEA home furnishings store, a Hobby Lobby craft store, and numerous other retail outlets. The City has two redevelopment agreements outstanding. In 2014, a redevelopment agreement was signed with IKEA that grants them \$19.9 million in property and sales TIF assistance over 20 years. In 2005, the City signed a redevelopment agreement with Developers Diversified Realty in property TIF assistance. The Merriam Village is located on the southeast corner of Johnson Drive and I-35.

The agreement with Merriam Grand Station provides sales and property tax incentives to redevelop the north side of Shawnee Mission Parkway between Antioch and IKEA Way. The project includes a commercial component with approximately 10,000 sq. ft. of restaurant/retail space, a civic activity space of 10,000 sq. ft. and outparcels with at least 9,000 sq. ft. of retail facility uses. In addition, a residential component will provide 200,000 sq. ft. of Class A apartments.

Financial Policies and Provisions

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.

Financial Policies and Provisions

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. During the budget discussion, the City planned to reduce the mill levy by 0.250 mills. However, due to a clerical error, the 2023 final mill levy (supporting the 2024 Budget) was reduced from 27.665 to 22.929. The City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy for the 2025 budget will be increased back to 2023 levels.

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 75% of sales tax receipts into the CIP Fund is budgeted for 2023.

Financial Policies and Provisions

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.

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.

Financial Policies and Provisions

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, Auditing, and Financial Reporting Provisions

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.

Budget Policies

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 pages 40 and 41.

This budget complies with all relevant state laws and City financial policies.

Planning and Goal Setting

The City of Merriam has changed dramatically since its incorporation in 1950. Merriam is a “first suburb” in the Kansas City metro area, with most housing stock dating from the 1950’s and 1960’s. In the early to mid-1990’s, the City began to focus on extensive infrastructure improvements and redevelopment. In addition, the City completed several extensive drainage projects to alleviate the area’s history of stormwater flooding.

Planning and Goal Setting

Following completion of the successful Merriam Town Center shops in 1998, the City enjoyed robust sales and property tax revenues. During these years, City Council was able to roll back the mill levy and keep property tax collections fairly constant. However, in 2002 as the national and state economy began to falter, the State of Kansas experienced budget difficulties and discontinued statutory demand transfers to cities. Additionally, the City struggled with stagnate sales tax collections and rising operating costs. Then in 2008, the City Council increased the mill in order to maintain quality public safety and other services just as the economy entered the Great Recession. The recession stalled two key redevelopment projects but development resumed in 2011.

Since 2011, six additional auto dealerships and the IKEA home furnishing store have opened in Merriam ushering in higher sales tax collections and assessed valuations. A stable financial forecast allows greater focus on desired goals with continued emphasis on efficiency. Governing Body and City staff will continue efforts in goal setting and establishing plans to achieve them.

Mission Statement and Values – The Governing Body conducted work sessions to update their mission statement and identify what they value most highly about the City. Citizen input was obtained via an on-line survey and was incorporated into their discussions. Values identified were: quality service, convenient location, public safety, and diversity. “To serve the public with transparent government focused on progress” is the City’s new mission statement.

Planning and Goal Setting by 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.

Goal #1: Enhance Community Identity and Connections

Objective: Facilitate better communication between City and its citizens.

Objective: Gain insight into public sentiment on community issues and services.

Objective: Encourage participation in sustainability initiatives including economics, environmental, and social sustainability.

Objective: Support a public art program throughout the City.

Goal #2: Provide Exceptional Service Delivery

Objective: Improve the utilization of technology to increase efficiency.

Objective: Recruit and retain the best talent available within Northeast Johnson County that best reflects the diversity of our community.

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

Goal #3: Improve Physical Conditions and Property Values

Objective: Reduce the number of repeat code offenders.

Objective: Sustain capital improvement efforts.

Objective: Partner with neighborhoods to improve maintenance of common areas.



Planning and Goal Setting

Objective: Improve safety for all modes of travel throughout the community.

Goal #4: Maintain Economic Vitality

Objective: Provide support to existing businesses.

Objective: Expand the commercial tax base.

Objective: Facilitate a public discussion about future development possibilities in Downtown Merriam.

Objective: Promote a diverse revenue structure and maintain adequate reserves.

Integration with Other Long-Term Planning Processes

The Council and staff utilize several processes and documents to help develop long-term goals and objectives, including the following:

Citizen surveys - Surveys will be used on a periodic basis (typically every three years) to help the Council set long-term goals and objectives and serve as a benchmark on how well the City meets its long-term objectives and goals. The most recent survey was conducted in spring 2020 using a professional survey firm. Results were obtained from a statistically random sample with a precision of +/- 4.9% at the 95% confidence level.

Key findings are listed below.

- 90% were satisfied with quality of life in the City
- 88% were satisfied with overall quality of City services
- 89% were satisfied with the maintenance of City parks
- 91% were satisfied with maintenance of major City streets
- 87% were satisfied with the quality of City police and fire protection
- 78% were satisfied with the overall condition of housing
- 73% were satisfied with the overall value received for City tax dollars and fees
- 74% were satisfied with the overall image of the City
- 64% were satisfied with City leadership and elected officials

Preliminary Budget Work Sessions – City staff and Council meet several times from February through July each year prior to discuss the operating budget and the CIP Five-year Plan. These preliminary work sessions provide an opportunity to discuss the financial outlook and short-term priorities for the upcoming budget year.

Five-year Capital Improvement Plan - The Council considers staff and citizen input on the prioritization of capital improvement needs. The Council also conducts periodic “bus tours” where they visit recently completed capital improvement projects; planned projects; and proposed or possible projects. After receiving this input, the Council meets in work sessions to discuss priorities. These discussions serve as a guide as the City develops the new Five-year Capital Improvement Plan (the Plan) each year. The Plan forms the basis for the current year’s capital improvement budget which is funded by a 0.25% special street/stormwater sales tax and

Planning and Goal Setting

General Fund transfers per City Council policy. Per the policy, up to half of the City's 1% general sales tax may be used to fund the Five-year capital improvement plan. Additionally, City use taxes associated with the special sales tax are also dedicated to the Plan. In fall 2017, voters approved a 0.25% special sales tax for parks and recreation to partially fund a new community center. These dedicated revenues provide resources to ensure that the City can continue to enhance and maintain its infrastructure over the long term.

Twenty-year Comprehensive Plan – The Comprehensive Plan is an official long-range policy statement adopted and amended by formal resolution of the Planning Commission and City Council. It is a major component of the planning process for the City as it guides the long-range, comprehensive decision-making process involving primarily physical development and those City actions expected to influence development in the long-term. The Comprehensive Plan is an explicit statement of future goals for the community, and serves as a formal vision for the Planning Commission, elected officials, residents, private organizations, and individuals.

In addition, the Comprehensive Plan is a measuring tool for evaluating specific development proposals and their impact on the general public welfare. The plan is supplemented and implemented by other policy documents and ordinances including the Zoning Ordinance, Subdivision Regulations, Flood Hazard Ordinance, Stormwater Management Ordinance, Building Codes and the Capital Improvements Program.

The City of Merriam's Comprehensive Plan was adopted in March of 2021. It is updated on a regular basis to ensure that it reflects current activities and community goals and needs. Amendments will be considered when required to reflect changes to the future land use map and zoning updates.

The vision for the future of Merriam is described in the Comprehensive Plan:

"The City of Merriam embodies a **dynamic, friendly, and family-oriented culture** that **celebrates our history** as a hub of mobility. We are a linkage point for shared **amenities**, not just for our **diverse residents**, but also for our neighboring communities.

We recognize and embrace our unique history as an **inclusive and well-maintained** first-tier suburban community. The City of Merriam enjoys **great visibility and convenient access** along the I-35 Corridor through its strategic location between other metro communities and Downtown Kansas City.

Merriam offers **convenient access to shopping and services**, an **eclectic downtown area**, **quality civic facilities**, **diverse and affordable neighborhoods**, and an **enhanced parks and trails** network that attracts a **wide range of ages and demographics**."

Planning and Goal Setting

The long-term goals outlined in the 2021 Comprehensive Plan include:

- **Housing Choice & Diversity** – Merriam offers residents a variety of housing types and sizes that meet the needs of residents from different economic groups, ability levels, stages of life and age groups.
- **Neighborhood Reinvestment** – Merriam strategically targets neighborhoods for improvement by incentivizing investment and maintenance of the community's housing stock.
- **Quality Public Services** – People are attracted to Merriam because of the continued investment in the quality of medical and social services, educational, recreation, public safety and infrastructure, all of which help improve the health and wellness of residents.
- **Identity & Character** – Merriam, and its many neighborhoods, have distinct identities that create a sense of place to foster pride and belonging among residents and attract young families to settle and make their long-term home in Merriam.
- **Mixed-Use and Commercial Activity Centers** – Merriam contains a thoughtful mix of commercial and mixed-use activity centers that are visually appealing, connected and of appropriate scale for the community with necessary transitional buffers to protect existing residential areas.
- **Sustainable Growth** – Merriam uses future-oriented decision-making to support sustainable growth and development through a diversified tax and employment base to promote prosperity, sensible environmental regulation to protect natural resources and durable development made with quality materials and thoughtful design that allow for flexibility and resiliency.
- **Transportation Safety & Mobility** – Merriam's transportation system is a safe space that supports various modes of transportation balancing access, parking, mobility and congestion minimization while expanding access to sidewalks, bike lanes, charging stations and public transit.

Economic Development – Merriam enjoys a unique location that combines quiet, almost rural neighborhoods with the excellent commercial opportunities afforded by proximity to Interstate-35. City staff and Council work to identify potential areas for redevelopment. Merriam is a land-locked city, so there is little undeveloped land available. Due to the extraordinary costs of infill redevelopment projects compared to green field development, the City expects to partner with private developers in an effort to compete with cities that can offer undeveloped tracts. More on such partnerships may be found in the Tax Increment Financing section under Economic Information. The City Administrator leads economic development activities for the City.

Parkland Development - The City sets funds aside in the five-year capital improvement plan when needed to purchase and develop parkland. As a city that is land-locked and completely developed, parkland is not readily available. For that reason, the City must plan to acquire parkland as appropriate properties become available. In recent years, the City has acquired more than 80 additional acres of parkland.

Planning and Goal Setting

Downtown Enhancements – The City has facilitated the enhancement and revitalization of the downtown retail district. In 2001, the City completed construction of Merriam Marketplace, a pavilion that is home to the farmer’s market each Saturday from April through October. Additionally, Merriam Marketplace is host to a variety of community events including the annual Turkey Creek Car and Motorcycle Show, and musical performances held throughout the summer. Extensive street improvements to Merriam Drive, the main street running through this downtown area, were completed in 2005. These improvements include expanded sidewalks with tree wells, decorative streetlights, and monument signs at each end of the downtown district and in other locations to direct shoppers to the area. The City’s Public Works department grows and maintains hanging flower baskets along Merriam Drive during the summer. Current projects in the 2024 -2028 CIP include Downtown Revitalization; Merriam Dr., Johnson to 55th Terr.; Merriam Drive, 55th to 50th Terrace; Merriam Dr., Shwanee Mission Parkway to Johnson Dr.; and the Upper Turkey Creek Drainage Improvement project.

Infrastructure maintenance - The City has a long-term street overlay program to maintain all streets in the City. The program calls for a major overlay and curb repair to every street on a nine-year schedule. The City has dedicated its share of the State fuel tax to fund the annual street overlay program. Additionally, the 2024 budget includes \$300,000 from the Capital Improvement Fund to supplement the fuel tax dollars.

As an older, “first suburb”, the City must be committed to infrastructure and property maintenance to maintain property values and curb the creep of blight. To facilitate this, the Council has developed an aggressive long-term approach to code enforcement, including having a staff of three professional code enforcement officers and a summer weed enforcement program.

Ten-year Major Equipment Replacement Schedule - The City maintains a ten-year major equipment replacement schedule to provide for systematic replacement of equipment items over \$5,000 for each department. The replacement schedule is used to forecast the amount of transfers needed from the General Fund to the Equipment Reserve Fund, where equipment purchases for each year are budgeted.

Planning and Goal Setting

Five-year General Fund Balance Projections – City staff forecasts General Fund balances using current information and trends for revenues and expenditures to assess areas of concern for current and future budgets. Fund balances satisfy the reserve policy during the forecast period. Sales tax revenues can vary depending upon general economic conditions and so projections are regularly reviewed and updated. Significant variations in revenue estimates could necessitate changes to program priorities, particularly to the capital improvement program.

	<u>Five-Year General Fund Balance Projection</u>				
	<i>in millions</i>				
	2024	2025	2026	2027	2028
Beginning Fund Balance	\$ 9.148	\$ 7.025	\$ 6.353	\$ 6.461	\$ 6.617
Revenues	\$ 23.296	\$ 24.357	\$ 24.645	\$ 24.640	\$ 24.833
Operating Expenditures	\$ 19.490	\$ 20.181	\$ 21.000	\$ 21.864	\$ 22.780
Transfers/Contingency	\$ 5.929	\$ 4.848	\$ 3.537	\$ 2.620	\$ 2.003
Subtotal Expenditures	\$ 25.419	\$ 25.029	\$ 24.537	\$ 24.484	\$ 24.783
Projected Fund Balance	\$ 7.025	\$ 6.353	\$ 6.461	\$ 6.617	\$ 6.668

Major assumptions for the five-year General Fund Balance projection are based on current policies and expected economic conditions. Assumptions include:

- Property tax revenues increase 2.0% per year
- City sales taxes increase by 1.0% per year, with adjustments for expected new retail
- County sales taxes increase by 1.0% per year
- User fees for the community center are based on estimates in the recreation facility master plan and prior year revenues.
- Personal services increase by 3.0% per year
- Health insurance increase by 12.5% per year
- Contractual services and commodities rise by 3.5% per year
- Transfers to Equipment Reserve Fund support the 10-year equipment replacement schedule
- Transfers to the Capital Improvement Fund support the 5-year CIP.

Annual Budget Adoption

Policy

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.

Changes to the City Administrator Recommended Budget

On July 11th, the City Administrator submitted a Recommended Budget with the recommendation to the City Council to set the mill levy rate at 27.415. However, due to a clerical error in the mill levy calculation, the ultimate mill levy rate was set at 22.929, which reduced property taxes by (\$987,066). No corresponding expenditures were reduced. Instead, the reduction will be offset by reserves and deferring equipment purchases.

Annual Budget Adoption

2023 Calendar for 2024 Budget

<u>Date</u>	<u>Task/Event</u>	<u>Responsibility</u>
February 10	Solicit Goals/Objectives from Council	City Administrator
February 27	Accept New Goals/Objectives	Council
February 28	Review New Goals with Department Heads	City Administrator
March 20	Discussion of 5-Year CIP Updates	CA, PW, FD, CE
April 3	Budget Requests Due to Finance	Department Heads
April 4- April 21	Review of Budget Requests	CA, FD
April 21	CIP Tour/Lunch	Council, CA, ACA, PW, FD
May 8	Preliminary Budget & CIP Discussion	Council, CA, FD
May 9 – June 9	Develop Recommended Budget	CA, FD
June 15	Revenue Neutral Rate & Valuations Available	Johnson County Clerk
July 10	Review Recommended Budget & Determine Intent to Exceed RNR	City Council, CA, FD
If City Does not Intend to Exceed Revenue Neutral Rate:		
July 20	Notify County Clerk of Intent to NOT Exceed RNR	Finance Director
July 25	Publication of Public Hearing Notice for Budget	Finance Director
July 28	Budget Summary Available	Finance Director
August 7	Public Hearing for 2024 Budget & Consider Resolution to Adopt Budget	City Council
August 25	Certify Budget to County Clerk	Finance Director
If City Does Intend to Exceed Revenue Neutral Rate:		
July 20	Notify County Clerk of Intent to Exceed RNR	Finance Director
July 28	Budget Summary Available	Finance Director
August 8	Publication of Public Hearing Notice to Exceed RNR and to Adopt Budget	Finance Director
August 21	Public Hearing Consider Exceeding RNR Consider Resolution to Exceed RNR Public Hearing for 2024 Budget Consider Resolution to Adopt Budget	City Council
August 30	Certify Budget to County Clerk	Finance Director

Financial Structure

Basis of Presentation

In determining the agencies or entities which comprise the City for financial reporting purposes, the criteria of oversight responsibility over such agencies or entities, special financing relationships and scope of public service provided by the agencies or entities are used. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, and the ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no other agencies or entities which should be included in the financial statements of the City.

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 comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The following fund types and account groups are used by the City.

Fund Structure

Governmental Funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (other than those in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position. The following are the City's governmental fund types:

- **The General Fund** is 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** are 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.

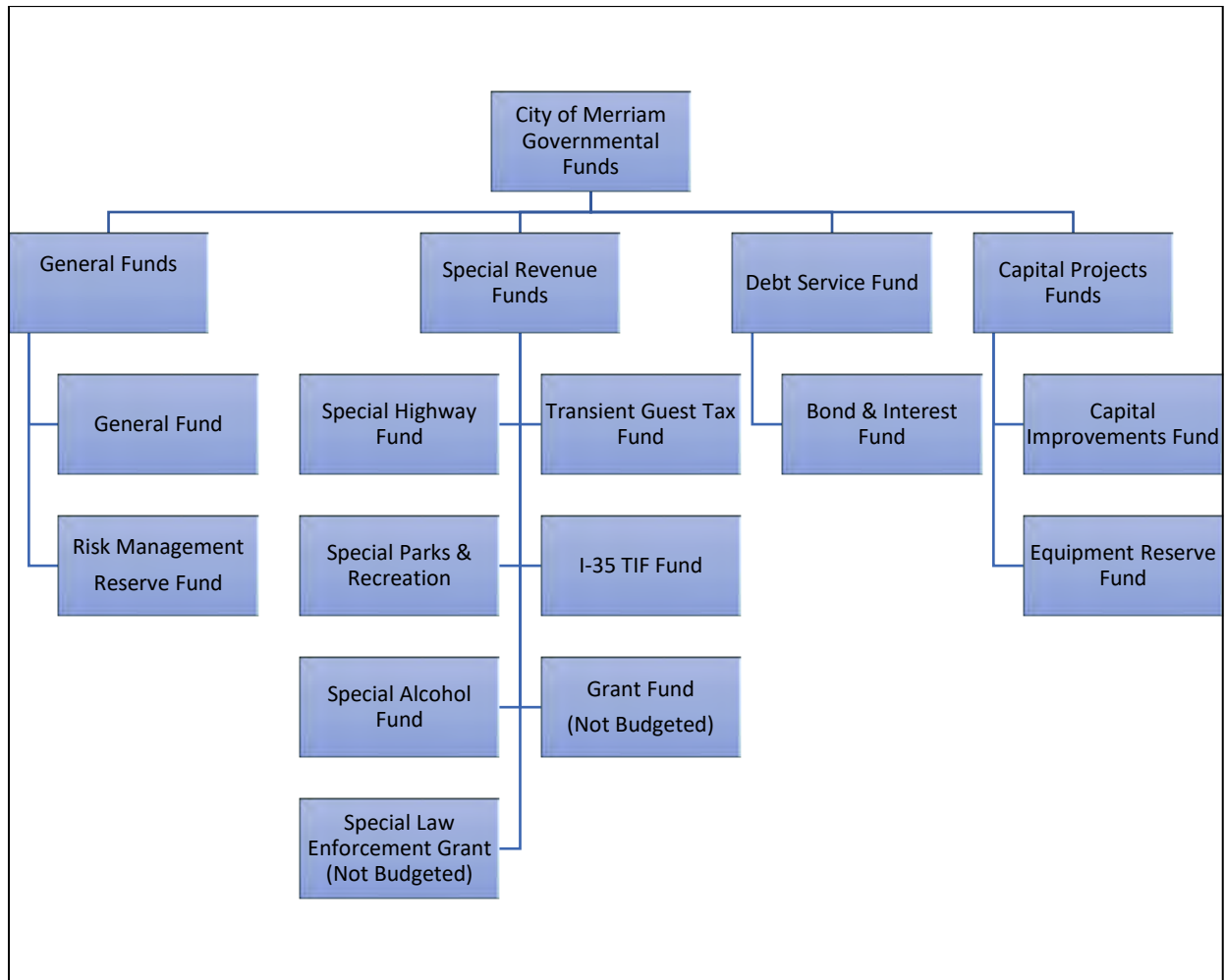
Financial Structure

- *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** is 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** are 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.
 - *The 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.

Financial Structure

The following fund structure diagram of City budgeted and unbudgeted funds provide a graphic overview of the City's fund structure.



Financial Structure

Use of Funds by City Departments

The following table lists City departments and the funds they use.

Department	Percent of Expenditures Associated with Funds (approximate)*								
	General	Special Highway	Special Alcohol	Special Parks	Transient Guest	Risk Mgmt	Equip. Reserve	I-35 TIF	Capital Improv.
City Council	100								
Administration	96				2	2			
Municipal Court	100								
General Overhead	60						40		
Information Services	92						8		
Police	96		1				3		
Fire	97						3		
Public Works	77	6					12		5
Culture Recreation	76			1	9		15		
Merriam Marketplace					100				
Visitors Bureau					86		14		
Economic Develop.								100	
Community Develop.	100								
CIP Administration									100

The Special Highway Fund is used by the Public Works department for street overlay, paving and other street expenditures. The Special Alcohol Fund is used by the Police department to fund alcohol and drug education and prevention programs. The Special Parks & Recreation Fund is used by the Culture & Recreation department to supplement purchases for City parks. The Transient Guest Tax Fund supports community events (i.e.: Turkey Creek Festival, Turkey Creek Car Show), the Farmers' Market operations, and the Visitor's Bureau operations. The Risk Management Fund is used by the Administration department for risk management consulting fees or uninsured insurance claims. The Equipment Reserve Fund is used by all departments to fund large equipment purchases.

Several General Fund programs generate revenues that are not sufficient to sustain the operational costs for the associated department. Such departments are supported and supplemented by the collection of sales, property taxes and other general revenues. For example, building permits cover under one-fifth of the cost to operate the Community Development department, which is a vital City function. Policy decisions and priorities of City Council will dictate allocation of resources to departments when funding sources are under pressure.

Financial Structure

Basis of Accounting

The modified accrual basis of accounting is utilized by all governmental and agency fund types. Under the modified accrual basis of accounting, revenues are recorded as collected unless susceptible to accrual, i.e. amounts measurable and available to finance the City's operations or of a material amount and not received at the normal time of receipt. Significant revenues which are considered susceptible to accrual include delinquent property taxes (on the basis of amounts expected to be collected within 60 days of year-end); sales, utility and franchise taxes; interest; and certain State and Federal grants and entitlements. Expenditures, other than interest on long-term debt, are recorded when the liability is incurred.

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, funds are virtually unrestricted as to purpose of expenditures and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if susceptible-to-accrual criteria are met.

Licenses and permits, charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

The accrual basis of accounting is utilized by proprietary fund types. Under this basis of accounting, revenues are recognized when earned (including unbilled services) and expenses are recorded when liabilities are incurred. The City has no proprietary fund types.

Budgetary Basis and Ending Cash Position

The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations. The State Budget Law prohibits a budget which projects spending in excess of available resources. The Budget Law further prohibits unappropriated balances in funds supported by general tax levies. The City's budget is prepared on the modified accrual basis (which is the same accounting basis used for all funds) and assumes that prior year's ending cash balances will be fully utilized to balance the budget.

While the fund balance is not an annual source of revenue to fund operations of the City, year-end carryovers are used to fund future year operating and capital budgets. It is critical that adequate fund balance reserves are kept to meet unexpected operating or capital demands and to cover any unanticipated revenue shortfalls. Kansas statutes require that budgeted ending fund balances be zero, but the City does not expect to expend budgeted reserves. The following table details actual and projected ending fund balances for the General Fund, major funds and non-major funds.

Financial Structure

Fund	Actual Fund Balance			Projected	
	2021	2022	% Change	2023	2024
General Fund	\$ 8,513,837	\$ 9,684,160	13.75%	\$ 9,297,096	\$ 6,656,683
Capital Improvements	21,623,160	24,200,831	11.92%	25,551,146	23,398,594
Bond & Interest	393,918	903,913	129.47%	272,508	177,613
I-35 District TIF	3,604,652	4,535,538	25.82%	3,209,159	2,617,107
Other Governmental	3,077,190	3,142,392	2.12%	3,330,018	2,745,075
Total	<u>\$ 37,212,757</u>	<u>\$ 42,466,834</u>		<u>\$ 41,659,927</u>	<u>\$ 35,595,072</u>

(See pages 16 and 17 for fund balances by fund for purposes of Budget 2024 presentation)

Through 2024, the City continues to meet its reserves goal of 30-35% of General Fund operating revenue. Conservative revenue estimates were used when developing the 2024 budget and as a result, total fund balance and General Fund balance is budgeted to decrease from 2023 to 2024.

The fund balance for the Bond and Interest Fund serves to pay debt service costs with the property tax levy and 1/4th cent sales tax to fund the construction of the community center.

The two significant non-major funds are the Equipment Reserve and the Risk Management Fund. The Equipment Reserve fund fluctuates depending on projected needs in the 10-Year Equipment Replacement Schedule, while the Risk Management Fund is a contingency fund that aids the City in managing uninsured expenditures.

Encumbrances, which represent purchase orders, contracts, and other commitments, are treated as budgetary expenditures in the year incurred.

Additional Considerations

In order to ensure that Kansas public agencies will conduct their financial affairs in a fiscally responsible manner, the State Legislature enacted a cash-basis law in 1933 (K.S.A. 10-1101 to 10-1122) which makes it unlawful for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose, or to authorize the issuance of any order, warrant, or check or other evidence of indebtedness of such municipality in excess of the funds actually on hand in the treasury of such municipality at the time for such purpose. The essence of the cash basis law is to prohibit municipalities from spending more than they receive annually in operating revenues, and to prevent the issuance of short-term debt to cover operating expenditures.

The Kansas Statutes provide for municipal record keeping in conformance with the cash-basis and budget laws of the State of Kansas. Separate funds are maintained for specific purposes and projects in accordance with state law, bond covenants, tax levies, commitments for grants and ordinances and resolutions passed by the City Council. Revenues and expenditures are accounted for and an annual report is produced showing revenues received, encumbrances and expenditures against budgeted revenues and expenditures.

Debt Service

Overview and Debt Financing Principles

Local governments are often faced with increasing demands for services and infrastructure improvements, which often exceed the corresponding available. Through debt financing, the City can construct improvements in advance of or as the need arises rather than delaying projects. Debt financing more fairly distributes the costs of the improvements to the users of the project over its lifetime.

The goal of Merriam's debt policy is to maintain the ability to provide high quality essential city services and improvements in a cost-effective manner. Policy makers weigh this goal against maintaining the ability to borrow at the lowest possible rates. The City uses the following guidelines before financing projects with long term debt:

- Staff and elected officials conservatively project revenue sources to pay off the debt.
- The financing of the improvement will not exceed its useful life.
- The benefits of the improvement must outweigh its costs, including financing costs.
- Debt will only be used to provide financing for essential and necessary capital projects and major equipment purchases. Debt will not be used to cover deficits (annual spending greater than annual revenue) or to cover short-term cash flow difficulties.

Historical Debt

The following table provides a summary of additions, retirements and outstanding debt for the previous five years.

<u>Year</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
2019	\$21,585,000	-	\$2,200,000	\$19,385,000
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

Outstanding Debt

The following table provides a summary of the City's outstanding debt issues. S & P Global Ratings assigned the 2018 General Obligation bond issue a rating of AAA (Stable).

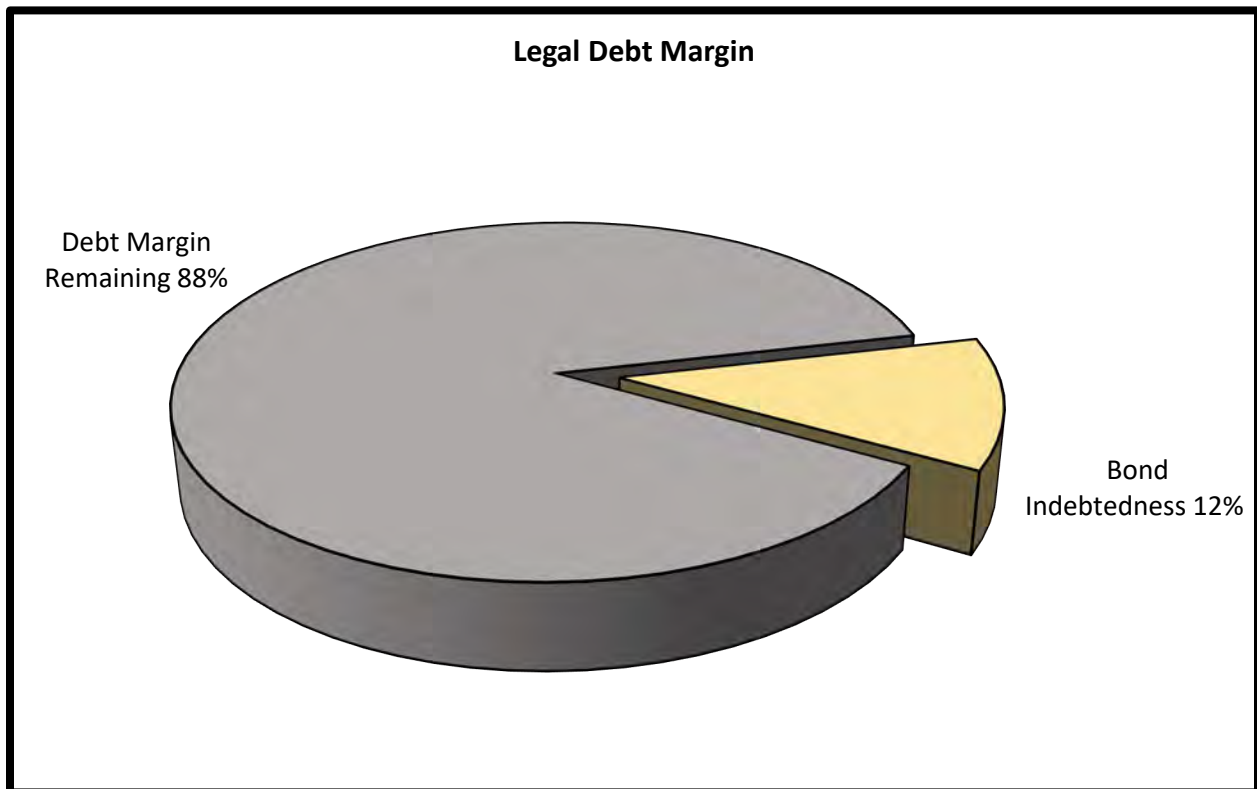
Purpose	Issue Date	Maturity Date	Original Amount	Amount Outstanding 1/1/2023	Principal Payments FY 2024
Refunding infrastructure bonds	03/01/12	10/01/23	\$ 7,300,000	\$ 595,000	\$ 0
Merriam Community Center Bonds	02/15/18	10/01/27	20,935,000	11,515,000	2,190,000
Total Bonds			<u>\$28,235,000</u>	<u>\$12,110,000</u>	<u>\$2,190,000</u>

Legal Debt Margin

Percentage of legal debt margin used measures the City's ability to issue bonded debt. Direct bonded debt is debt for which the City has pledged its full faith and credit. The debt limit establishes a maximum dollar limitation calculated under existing law. The debt limitations provided by K.S.A. 10-308 provides that the debt of the City is limited to 30% of assessed valuation. Certain drainage and refunding issues are not subject to the limit as provided by K.S.A. 10-309.

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value (a)	\$268,127,155
Debt limit	80,438,147
Debt applicable to limit:	
General Obligation bonds and notes	9,430,000
Less: Drainage and refunding issues not subject to limit	(0)
Total net debt applicable to limit	<u>9,430,000</u>
Legal debt margin remaining	<u>\$ 71,008,147</u>
(a) Combination of Motor Vehicle and Real Property values	



Annual Debt Service

The following table provides a summary of the City's annual debt service requirements (principal and interest) on current debt obligations from the budget year through the final year of debt retirement. The City has never in its history defaulted on the payment of any of its debt obligations.

Annual Debt Service Requirements

Year	Principal	Interest	Total
2024	\$2,190,000	\$ 471,500	\$2,661,500
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>\$9,430,000</u>	<u>\$1,207,500</u>	<u>\$10,937,500</u>

Effect of Debt on Current and Future Operations

The table below shows a comparison of budgeted debt service expenditures as a percentage of total City expenditures:

Debt Service as a Percentage of Total Expenditures

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<i>Total Expenditures</i>	\$29,441,194	\$38,647,876	\$36,723,505	\$42,951,072
<i>Debt Service Annually</i>	\$3,241,700	\$3,267,650	\$3,267,650	\$2,661,500
Debt Service as a Percentage of Total Expenditures	11.01%	8.45%	8.90%	6.20%

The current debt service is funded from the Bond Fund mill levy and a special 0.25% City sales tax dedicated to the recreational facility bonds. Each year, the City prepares a five-year capital improvement program plan (see Capital Improvement Program section). In preparing the plan, the City forecasts projected revenues and expenditures for the plan period and beyond. Part of this forecasting process involves analyzing the impact of future debt service payments. The forecast reveals that all future debt service payments may be made with no property tax increases and no additional contributions from operating funds. However, if collections for the special 0.25% City sales tax fall significantly below projections, transfers from the Capital Improvement Fund will be necessary. If this occurs, future capital projects may be deferred or cancelled to provide funding for debt service.

Authorized Paid Positions

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

Authorized Paid Positions

Department	Position	Budget 2022	Budget 2023	Budget 2024
Culture and Recreation and Special Events	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	0.00	1.00
	Guest Services Coordinator	1.00	1.00	1.00
	Custodian	1.00	1.00	1.00
	Facility Attendant	2.00	2.00	2.00
	Child Watch Attendant	2.00	2.00	2.00
	Fitness Attendant	1.50	1.50	1.50
	Program Assistant****	0.50	0.50	0.00
	Head Lifeguard	1.50	1.50	1.50
	Lifeguard	10.00	10.00	10.00
	Slide & Concessions Attendant	2.50	2.50	2.50
	Intern*****	0.00	0.00	0.22
Total		30.00	30.00	30.72
Visitor's Bureau	Tourism & Economic Development Manager	1.00	1.00	1.00
	Graphic Designer	1.00	1.00	1.00
	Total	2.00	2.00	2.00
Marketplace	Farmer's Market Attendant	0.32	0.32	0.32
	Total	0.32	0.32	0.32
CIP Administration	Project Coordinator	1.00	1.00	1.00
	Administrative Assistant*	0.40	0.00	0.00
	Total	1.40	1.00	1.00
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	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	1.00
	Total	7.00	7.00	7.00
City Total		123.68	124.28	125.48
Classification By Category				
Full Time		87.00	88.00	89.70
Part Time		32.15	31.75	31.25
Seasonal		4.53	4.53	4.53
Total		123.68	124.28	125.48

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

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

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

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

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

Compensation Plan

Effective January 1, 2024

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

Compensation Plan

Effective January 1, 2024

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

Compensation Plan

Effective January 1, 2024

Contractual Position Retainers	Monthly	Annual
City Attorney*	-	-
Municipal Judge	4,095	49,140
Prosecutor	2,177	26,124

* Per contractual agreement, the City Attorney will be paid \$205.00 per hour plus expenses and mileage.

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2024

CITY OF MERRIAM, KANSAS

REVENUES: ALL FUNDS

ANNUAL BUDGET



Flags 4 Freedom at Merriam Marketplace.

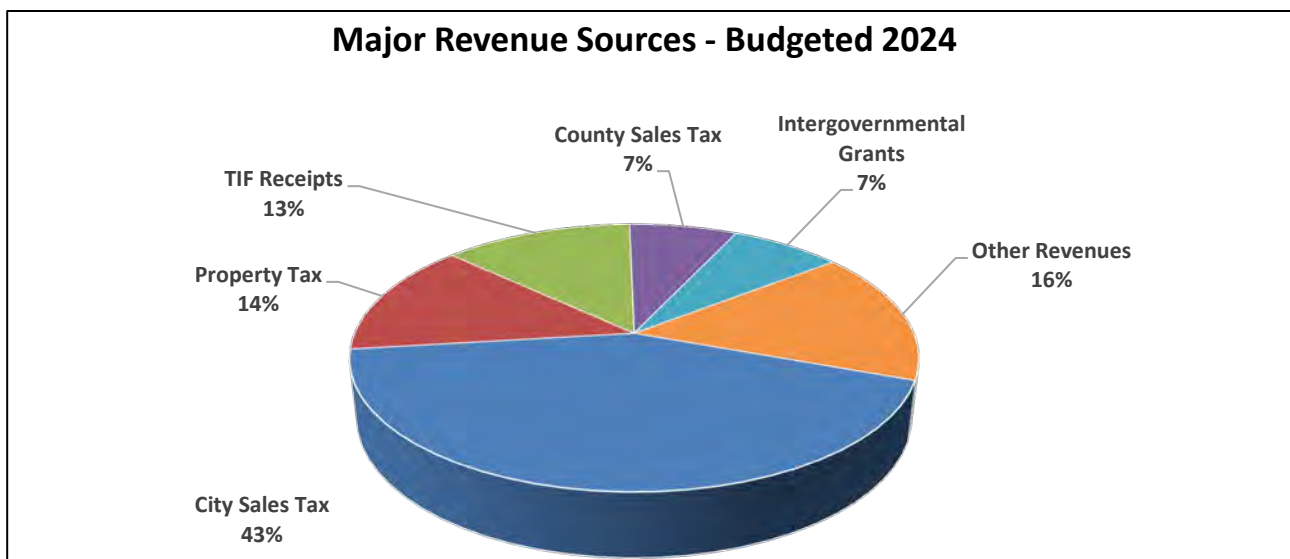


Revenue Sources

Introduction

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 83.9% of the City's projected current revenues in 2024. Current revenues are those funds that the City has budgeted to collect in 2024. 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 2024 budget total \$36,886,217. These five major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Source – All Funds	Budgeted 2024 Revenue	Percent of Total Current Revenues
City Sales and Use Tax	\$15,687,750	42.5%
Ad Valorem Property Tax	5,087,809	13.8%
TIF Revenues	4,724,725	12.8%
County Sales Tax	2,691,650	7.3%
Intergovernmental Grants	2,770,262	7.5%
Subtotal Major Revenue Sources	30,962,196	83.9%
All Other Revenues	5,924,021	16.1%
Total Current Revenues	\$36,886,217	100%



TIF Revenues

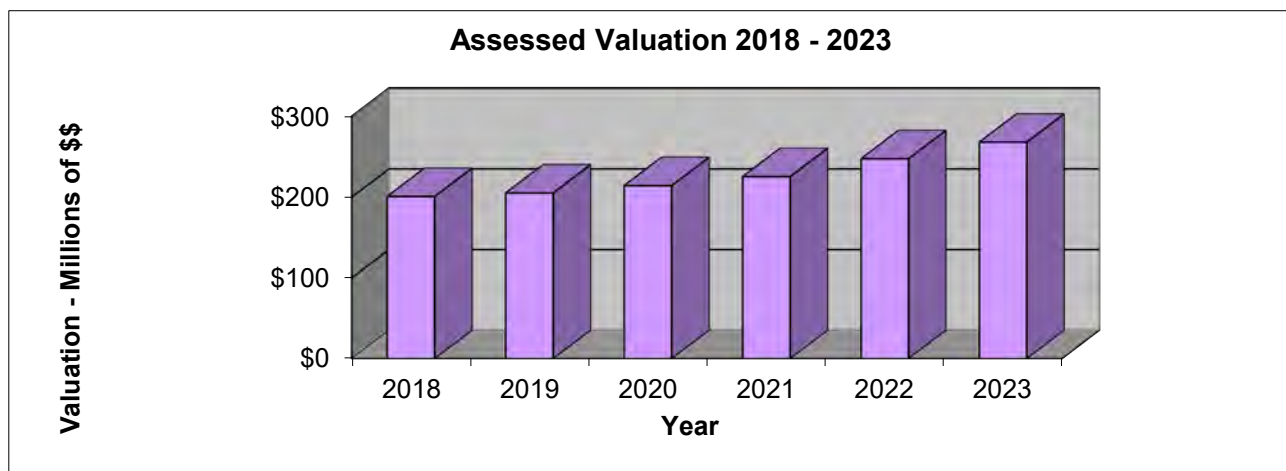
In 1994, the City established the I-35 Redevelopment District (the District) pursuant to Kansas Statute Annotated 12-117. Real property taxes produced from that portion of the current assessed valuation of real property within the District in excess of the base year assessed valuation (the tax increment) 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.

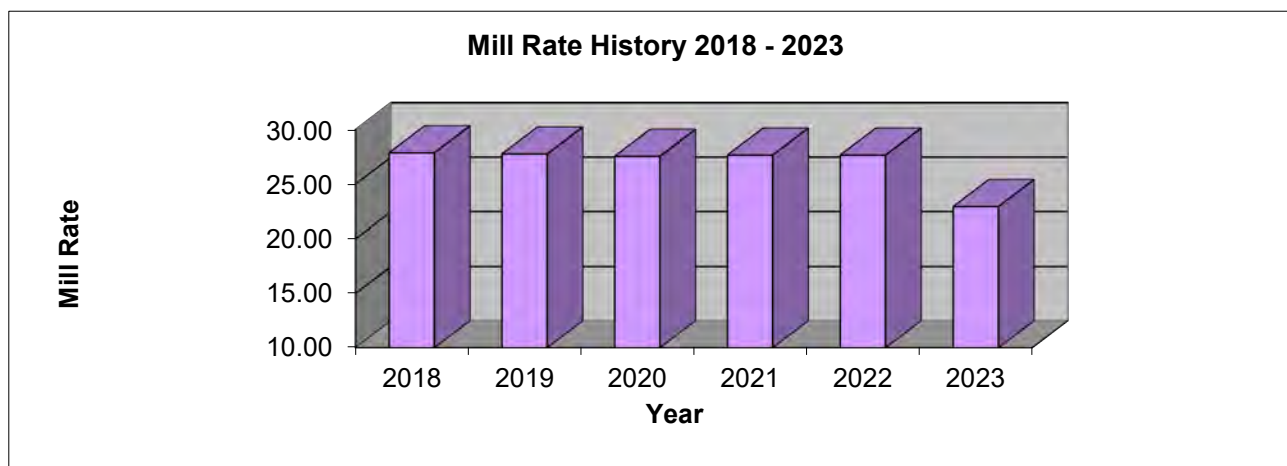
Ad Valorem Property Tax (Excluding Motor Vehicle Tax)

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 2023 will fund the 2024 Budget.*



Budgeted 2024 ad valorem property taxes total \$5,087,809 or 13.8% of current revenues. General Fund ad valorem property taxes comprise \$4,942,369, or 21.2% of total General Fund current revenues (excluding transfers). Bond and Interest Fund ad valorem property taxes comprise \$145,450 or 5.1% of total Bond and Interest Fund current revenues.

Based upon the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The 2024 budget projected an effective City property tax rate of 27.415 mills, which is a decrease of 0.250 from the 2023 rate. A clerical error was made which reduced the mill levy from 27.415 to 22.929. The City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy in 2025 will be increased back to 2023 levels.



Sales Taxes

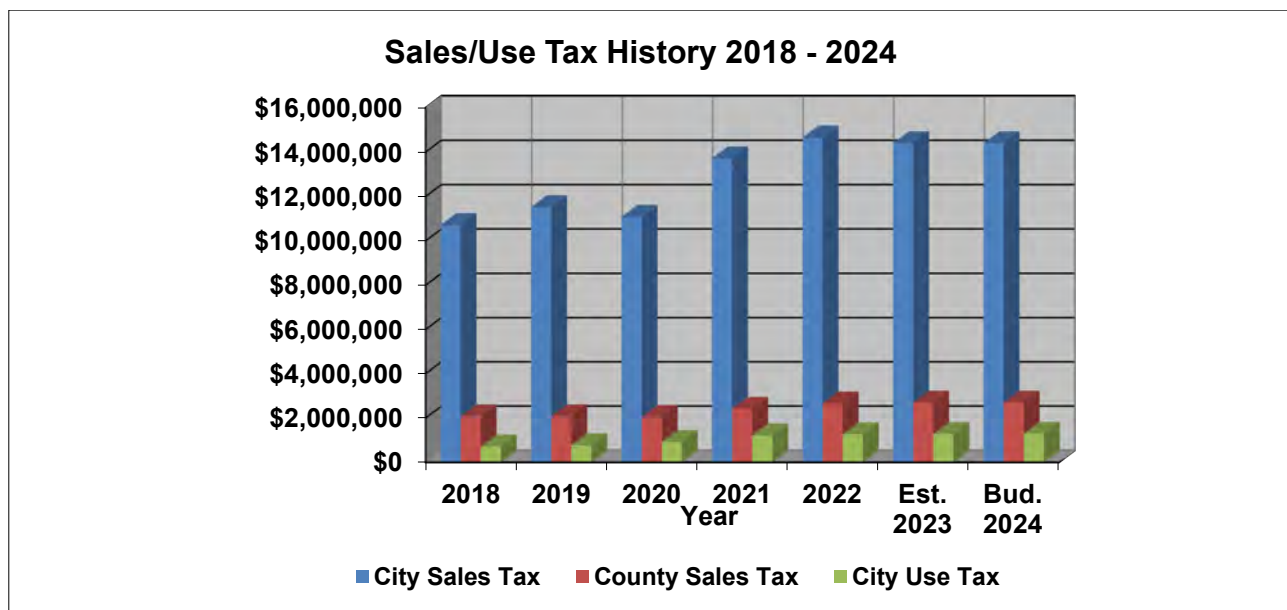
City Sales/Use Tax

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 2024 for all funds total \$15,687,750 and are projected to comprise 42.5% of Citywide revenues. Budget 2024 projects City sales taxes at \$14,400,000 based on 100% of estimated 2023. Use taxes are budgeted at \$15,687,750 based on 101% of estimated 2023.

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 2024 are \$2,691,650. County sales tax revenues are projected to comprise 7.3% of total current revenues. Budget 2024 projects county sales taxes at 100% of estimated 2023.

The historical trend of the City Sales Tax and County Sales Tax (all funds) is shown in the table below.



Intergovernmental Grants

The 2024 Capital Improvement Fund budget includes \$2,770,262 in Intergovernmental Grants from various sources. In 2024, 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.

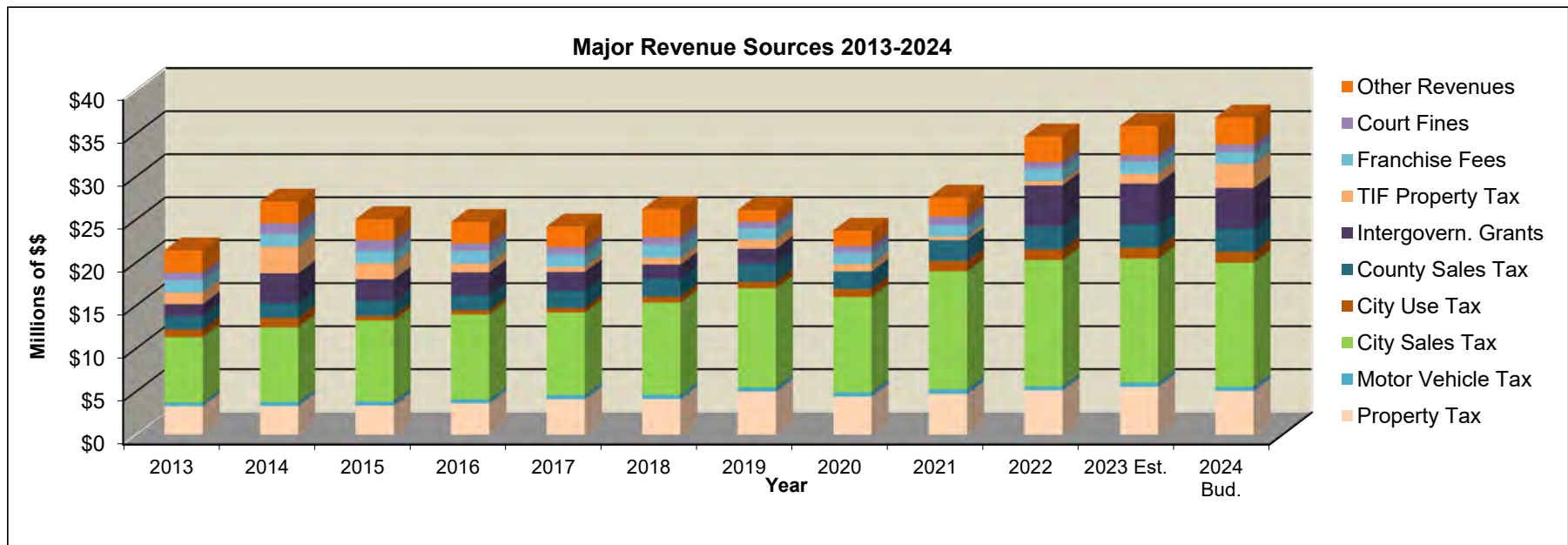
Major Revenue Sources - Citywide*
2013 through 2024

Year	Property Tax	Motor Vehicle Tax	City Sales Tax ***	City Use Tax	County Sales Tax	TIF Revenues	Intergov. Grants	Franchise Fees	Court Fines	Other Revenues **	Total Budgeted Revenues*
2013	\$ 3,326,520	\$ 410,086	\$ 7,612,455	\$ 890,244	\$ 1,538,817	\$ 1,403,000	\$ 1,344,782	\$ 1,436,256	\$ 889,292	\$ 2,591,510	\$ 21,442,962
2014	3,343,540	454,199	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	485,796	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	480,613	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	506,898	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	497,794	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	503,080	11,524,828	767,057	2,075,515	1,750,000	1,071,000	1,314,459	758,218	1,372,322	26,140,685
2020	4,432,241	504,575	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	529,069	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	472,589	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 Est.	5,545,610	525,444	14,400,000	1,275,000	2,691,650	4,768,155	1,118,234	1,385,000	800,000	3,407,505	35,916,598
2024 Bud.	5,087,809	508,563	14,400,000	1,287,750	2,691,650	4,724,725	2,770,262	1,385,000	900,000	3,130,458	36,886,217

* Includes budgeted funds only (excludes bond proceeds and transfers between funds).

** Other Revenues include special alcohol taxes, transient guest taxes, licenses, permits, fees, special assessments, interest and miscellaneous income.

*** The City sales tax rate is 1.50%, effective January 1, 2018.



Revenue Forecast Methodology

General Fund

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Local Ad Valorem Property Tax Received from Johnson County, KS five times during the year	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on the assessed valuation in 2023 of \$268,127,155 (22.267 mills). A clerical error was made which reduced the mill levy from 26.623 to 22.267.	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.
Delinquent Property Tax Received from Johnson County, KS five times during the year	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.
Motor Vehicle Tax Received from Johnson County, KS five times during the year.	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.
City Sales Tax Received from State of KS monthly	Based on 100% of estimated 2023. The City reviews collection trends of individual businesses in detail.	The City levies a 1% tax on all nonexempt sales within the City.
Countywide Sales Tax Received from State of KS monthly	This is the City's share of the countywide 0.5% sales tax. Based on 100% of estimated 2023 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.

General Fund (continued)

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Countywide Sales Tax-Public Safety (eff. 1/1/1995) Received from State of KS monthly	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2023 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.
Countywide Sales Tax-Public Safety (eff. 1/1/1995) Received from State of KS monthly	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2023 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.
Countywide Sales Tax-Public Safety (eff. 1/1/2009) Received from State of KS monthly	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.
Countywide Sales Tax-Public Safety (eff. 4/1/2017) Received from State of KS monthly	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.
Alcohol Tax Received from State of KS quarterly	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.

General Fund (continued)

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Electric Franchise Fees Received from franchisees monthly	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the electric utilities operating within the City limits.
Gas Franchise Fees Received from Kansas Gas monthly	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the gas utilities operating within the City limits.
Phone Franchise Fees Received from SW Bell monthly	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.
Cable Franchise Fees Received from franchisees monthly and quarterly	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.
Disposal Franchise Fees Received from franchisee monthly	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.
Occupational Licenses Received from businesses annually	Based on projections of business occupation and applicable fees.	The governing body sets fees. Fees are analyzed annually.
Other Licenses Received from applicants annually	Based on projected number of businesses requiring these licenses.	See Occupational Licenses. (Liquor licenses, cereal malt beverage licenses, etc.)
Construction Permits Received prior to permit issuance	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.
Community Center Fees Received from patrons per use/monthly/quarterly/annual	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.
Other Fees Received from payer per charge	Based on historical receipts and trends.	Fees are set by the governing body. Fees are analyzed annually.
Fines Received from defendant as paid	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code, and judge's actions.
Interest Income Received from financial institution monthly	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.

General Fund (continued)

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Miscellaneous Revenue Received from payer per charge	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 2024 PROJECTION FACTORS	APPLICABLE LAWS
Fuel Tax Received from State of KS quarterly	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 2024 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	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 and Recreation Fund

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	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 2024 PROJECTION FACTORS	APPLICABLE LAWS
Transient Guest Tax Received from State of KS quarterly	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 2024 PROJECTION FACTORS	APPLICABLE LAWS
Transfer from General Fund Received from financial institution monthly	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.
Interest Income Received from financial institution monthly	See General Fund.	See General Fund.

Equipment Reserve Fund

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Transfers from General Fund Received from financial institution monthly	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.	
Interest Received from financial institution monthly	See General Fund.	See General Fund.
Miscellaneous Received from payor per charge	See General Fund	See General Fund.

Capital Improvement Fund

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Interest Received from financial institution monthly	See General Fund	See General fund
Transfers From General Fund	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.
Intergovernmental Grant Received from grantor per terms of grant	Based on estimates from the CIP department as to reimbursements expected from other governmental entities on capital improvement projects from grants or interlocal agreements.	
City Sales Tax-Street & Stormwater Received from State of KS monthly	Based on 100% of estimated 2023. 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.
Miscellaneous Revenue Received from payor per charge	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 2023 PROJECTION FACTORS	APPLICABLE LAWS
City Sales Tax-Parks & Rec Received from State of KS monthly	Based on 93.9% of estimated 2022 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.
Local Ad Valorem Property Tax Received from Johnson County, KS five times during the year	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on an assessed valuation in 2023 of \$268,127,155 (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.

Bond and Interest Fund (continued)

DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
Delinquent Property Tax Received from Johnson County, KS five times during the year	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.
Motor Vehicle Tax Received from Johnson County, KS five times during the year	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.
Special Assessment	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.
Interest Income Received from financial institution monthly	See General Fund.	See General Fund.
Transfers from CIP Fund	Based upon debt service needs and the availability of funds from the Capital Improvement Program (CIP) Fund.	

I-35 District TIF Fund

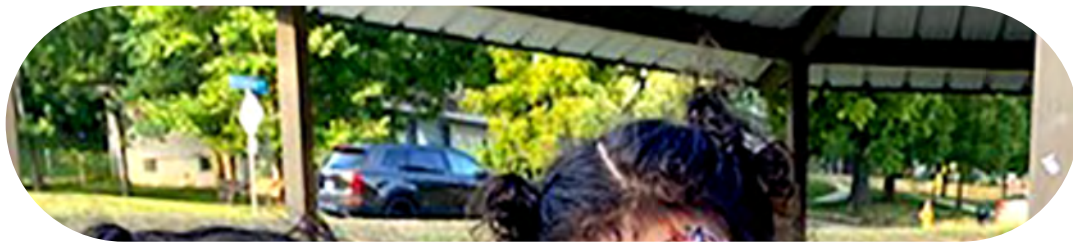
DESCRIPTION	KEY 2024 PROJECTION FACTORS	APPLICABLE LAWS
TIF Revenues Received from Johnson County, KS five times during the year	Based on historical receipts.	K.S.A. 12-1771 authorizes cities to establish Tax Increment Financing Districts. Certain property taxes and sales taxes collected within the district can be used to pay redevelopment costs.
Interest Income Received from financial institution monthly	See General Fund.	See General Fund.

2024

CITY OF MERRIAM, KANSAS

BUDGET BY FUND

ANNUAL BUDGET

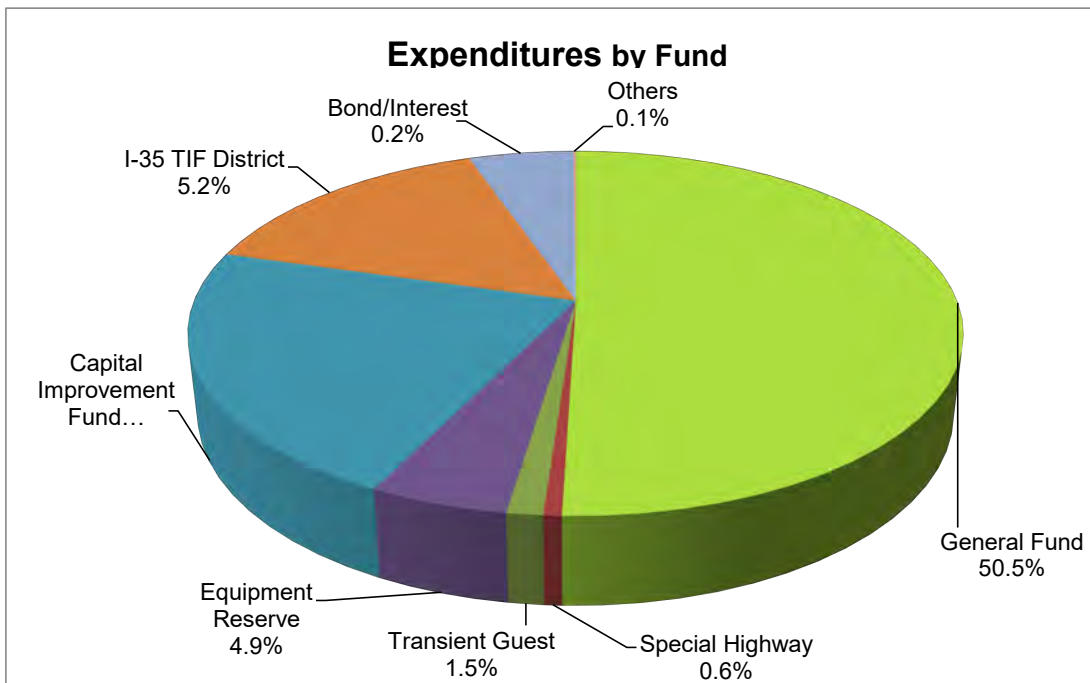


Children are playing Jenga during Family Fun Friday.



Expenditure by Fund

Fund	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
001-General	\$ 22,013,578	\$ 23,450,542	\$ 24,133,408	\$ 25,936,873
201-Special Highway	212,356	330,000	272,635	330,000
202-Special Alcohol	20,000	20,000	20,000	20,000
203-Special Parks and Recreation	17,987	20,000	20,000	20,000
204-Transient Guest Tax	535,877	610,808	574,159	655,430
221-Risk Management Reserve	8,058	30,000	20,000	30,000
222-Equipment Reserve	846,380	656,985	643,200	2,522,678
301-Capital Improvements	6,078,738	10,342,649	7,076,719	11,376,949
303-I35 TIF District	3,856,401	4,400,000	6,104,534	7,826,777
401-Bond and Interest	3,241,700	3,267,650	3,267,650	2,661,500
TOTAL	\$ 36,831,075	\$ 43,128,634	\$ 42,132,305	\$ 51,380,207



General Fund

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 8,513,837	\$ 8,000,267	\$ 9,297,096
Property Tax	4,966,996	5,389,901	4,942,359
Motor Vehicle	454,826	550,918	489,408
City Sales Tax	9,679,677	8,284,463	9,600,000
City Use Tax	1,262,397	1,122,597	1,287,750
County Sales Tax	2,654,738	2,235,580	2,691,650
Alcohol Tax	25,561	24,466	27,408
Franchise Fees	1,405,385	1,358,000	1,385,000
Licenses & Permits	524,292	405,000	405,000
Charges for Service	1,234,107	1,116,270	1,422,885
Court Fines	799,353	1,000,000	900,000
Federal Grants	10,694	5,000	5,000
Investment Income	22,370	40,000	40,000
Miscellaneous	143,505	100,000	100,000
Subtotal Revenues	23,183,901	21,632,195	23,296,460
Total Resources	\$ 31,697,738	\$ 29,632,462	\$ 32,593,556
EXPENDITURES			
Personal Services	\$ 9,419,420	\$ 10,790,183	\$ 11,349,426
Contractual Fire Services	2,605,551	2,867,600	2,874,792
Contractual Services	2,725,997	3,664,976	4,075,975
Commodities	699,090	1,018,525	1,071,545
Health and Welfare	223,639	1,578,500	636,000
Subtotal Expenditures	15,673,697	19,919,784	20,007,738
Transfers Out	6,339,881	3,530,758	5,929,135
Total Uses	\$ 22,013,578	\$ 23,450,542	\$ 25,936,873
Ending Balance	\$ 9,684,160	\$ 6,181,920	\$ 6,656,683

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

Special Highway Fund

	Audited 2022	Budget 2023	Budget 2023
REVENUES			
Beginning Balance	\$ 254,457	\$ 227,877	\$ 372,469
Other Taxes	300,138	308,090	299,830
Investment Income	795	-	-
Subtotal Revenues	300,933	308,090	299,830
Total Resources	\$ 555,390	\$ 535,967	\$ 672,299
EXPENDITURES			
Commodities	\$ 26,987	\$ 30,000	\$ 30,000
Capital Improvements	185,369	300,000	300,000
Subtotal Expenditures	212,356	330,000	330,000
Total Uses	\$ 212,356	\$ 330,000	\$ 330,000
Ending Balance	\$ 343,034	\$ 205,967	\$ 342,299

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

	Audited 2022		Budget 2023		Budget 2024	
REVENUES						
Beginning Balance	\$	15,978	\$	19,732	\$	27,572
Other Taxes		25,561		24,466		27,407
Investment Income		33		-		-
Subtotal Revenues		25,594		24,466		27,407
Total Resources	\$	41,572	\$	44,198	\$	54,979
EXPENDITURES						
Health and Welfare	\$	20,000	\$	20,000	\$	20,000
Subtotal Expenditures		20,000		20,000		20,000
Total Uses	\$	20,000	\$	20,000	\$	20,000
Ending Balance	\$	21,572	\$	24,198	\$	34,979

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

	Audited 2022		Budget 2023		Budget 2024	
REVENUES						
Beginning Balance	\$	729	\$	4,483	\$	14,344
Other Taxes		25,561		24,466		27,408
Investment Income		41		-		-
Subtotal Revenues		25,602		24,466		27,408
Total Resources	\$	26,331	\$	28,949	\$	41,752
EXPENDITURES						
Capital Outlay	\$	17,987	\$	20,000	\$	20,000
Subtotal Expenditures		17,987		20,000		20,000
Total Uses	\$	17,987	\$	20,000	\$	20,000
Ending Balance	\$	8,344	\$	8,949	\$	21,752

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

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 463,890	\$ 392,961	\$ 360,807
Other Taxes	409,545	400,000	500,000
Investment Income	950	-	-
Miscellaneous	72,908	73,500	78,520
Subtotal Revenues	483,403	473,500	578,520
Total Resources	\$ 947,293	\$ 866,461	\$ 939,327
EXPENDITURES			
Personal Services	\$ 318,524	\$ 358,803	\$ 360,945
Contractual Services	112,960	135,420	151,290
Commodities	11,194	10,675	15,850
Health and Welfare	93,199	105,910	127,345
Subtotal Expenditures	535,877	610,808	655,430
Total Uses	\$ 535,877	\$ 610,808	\$ 655,430
Ending Balance	\$ 411,416	\$ 255,653	\$ 283,897

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.

Risk Management Reserve Fund

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 1,070,924	\$ 1,070,909	\$ 1,065,008
Investment Income	2,142	20,000	20,000
Subtotal Revenues	2,142	20,000	20,000
Transfers In	-	-	-
Total Resources	\$ 1,073,066	\$ 1,090,909	\$ 1,085,008
EXPENDITURES			
Contractual Services	\$ 8,058	\$ 30,000	\$ 30,000
Subtotal Expenditures	8,058	30,000	30,000
Total Uses	\$ 8,058	\$ 30,000	\$ 30,000
Ending Balance	\$ 1,065,008	\$ 1,060,909	\$ 1,055,008

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

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 1,271,212	\$ 1,098,162	\$ 1,489,818
Investment Income	(9,994)	5,000	5,000
Miscellaneous	178,184	35,000	35,000
Subtotal Revenues	168,190	40,000	40,000
Transfers In	699,996	800,000	2,000,000
Total Resources	\$ 2,139,398	\$ 1,938,162	\$ 3,529,818
EXPENDITURES			
Capital Outlay	\$ 846,380	\$ 656,985	\$ 2,522,678
Subtotal Expenditures	846,380	656,985	2,522,678
Total Uses	\$ 846,380	\$ 656,985	\$ 2,522,678
Ending Balance	\$ 1,293,018	\$ 1,281,177	\$ 1,007,140

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

Guidelines: To finance the acquisition of equipment.

Capital Improvements Fund

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 21,623,160	\$ 24,520,808	\$ 25,551,146
Sales Tax	2,488,147	2,071,116	2,400,000
Miscellaneous	509,860	1,652,325	2,770,262
Investment Income	18,517	125,000	125,000
Subtotal Revenues	3,016,524	3,848,441	5,295,262
Transfers In	5,639,885	2,730,758	3,929,135
Total Resources	\$ 30,279,569	\$ 31,100,007	\$ 34,775,543
EXPENDITURES			
Personal Services	\$ 214,314	\$ 221,989	\$ 247,864
Contractual Services	46,922	68,600	68,900
Commodities	3,813	4,800	4,800
Capital Improvements	4,763,689	9,097,260	8,555,385
Subtotal Expenditures	5,028,738	9,392,649	8,876,949
Transfers Out	1,050,000	950,000	2,500,000
Contingency	-	-	-
Total Uses	\$ 6,078,738	\$ 10,342,649	\$ 11,376,949
Ending Balance	\$ 24,200,831	\$ 20,757,358	\$ 23,398,594

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.

I-35 TIF District

		Audited 2022		Budget 2023		Budget 2024
REVENUES						
Beginning Balance	\$	3,604,652	\$	-	\$	3,209,159
TIF Revenues		4,786,281		-		4,724,725
Investment Income		1,006		-		10,000
Transfer from I-35 CIP						-
Subtotal Revenues		4,787,287		-		4,734,725
Transfers In		-		-		2,500,000
Total Resources	\$	8,391,939	\$	-	\$	10,443,884
EXPENDITURES						
Economic Development	\$	1,720,614	\$	-	\$	7,826,777
Capital Outlay		2,135,787		4,400,000		
Subtotal Expenditures		3,856,401		4,400,000		7,826,777
Interfund Transfers		-		-		-
Contingency		-		-		-
Total Uses	\$	3,856,401	\$	4,400,000	\$	7,826,777
Ending Balance	\$	4,535,538	\$	(4,400,000)	\$	2,617,107

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

	Audited 2022	Budget 2023	Budget 2024
REVENUES			
Beginning Balance	\$ 393,918	\$ 270,432	\$ 272,508
Property Taxes	194,206	208,999	145,450
City Sales/Use Taxes	2,488,148	2,071,116	2,400,000
Other Taxes	17,763	21,559	19,155
Investment Income	1,578	2,000	2,000
Subtotal Revenues	2,701,695	2,303,674	2,566,605
Transfers In	1,050,000	950,000	-
Total Resources	\$ 4,145,613	\$ 3,524,106	\$ 2,839,113
EXPENDITURES			
Debt Service	\$ 3,241,700	\$ 3,267,650	\$ 2,661,500
Subtotal Expenditures	3,241,700	3,267,650	2,661,500
Total Uses	\$ 3,241,700	\$ 3,267,650	\$ 2,661,500
Ending Balance	\$ 903,913	\$ 256,456	\$ 177,613

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.

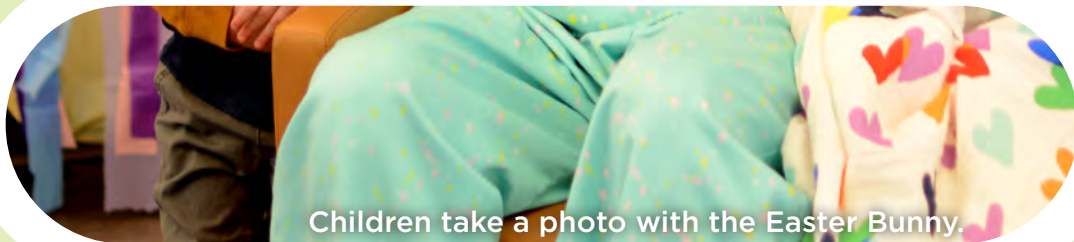
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2024

CITY OF MERRIAM, KANSAS

BUDGET BY DEPARTMENT

ANNUAL BUDGET



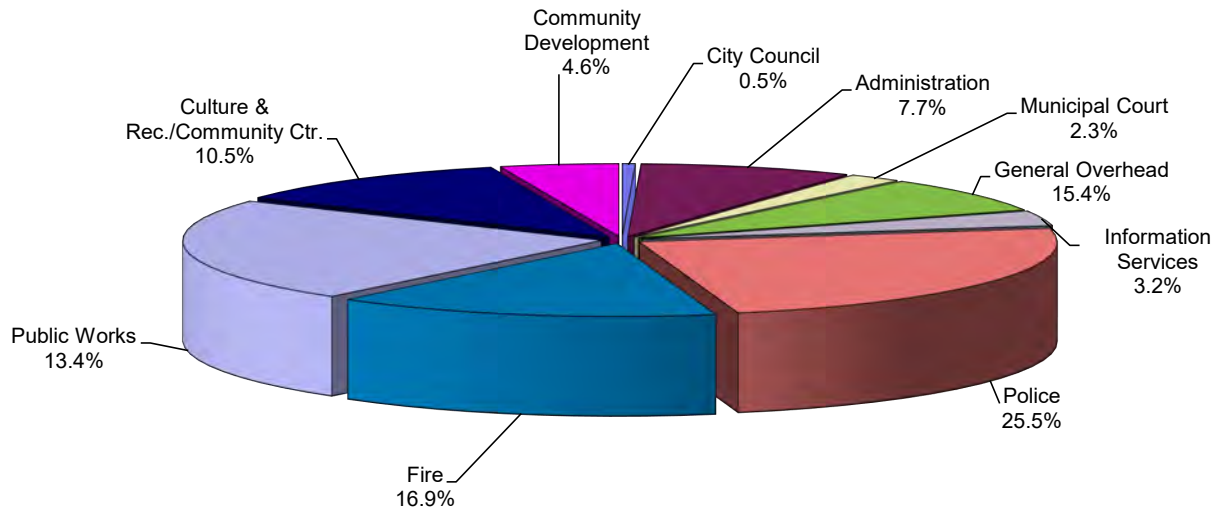
Children take a photo with the Easter Bunny.



General Fund Summary by Department

Department	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	% Increase Over 2023 Budget
City Council	\$81,265	\$104,763	\$98,476	\$100,909	-3.68%
Administration	1,353,632	1,543,151	1,450,563	1,656,673	7.36%
Municipal Court	347,958	427,512	401,864	414,063	-3.15%
General Overhead	810,000	2,337,105	2,196,880	1,580,808	-32.36%
Information Services	499,940	578,266	543,570	660,686	14.25%
Police	4,074,473	4,672,552	4,392,204	4,834,980	3.48%
Fire	2,628,215	2,935,195	2,759,083	2,975,139	1.36%
Public Works	3,475,198	4,437,846	4,171,576	4,601,929	3.70%
Culture & Rec./Community Ctr.	1,617,138	2,039,275	1,916,920	2,266,695	11.15%
Community Development	785,878	844,119	793,472	915,856	8.50%
TOTAL	\$15,673,697	\$19,919,784	\$18,724,608	\$20,007,738	0.44%

General Fund Budget by Department



General Fund - Department by Character

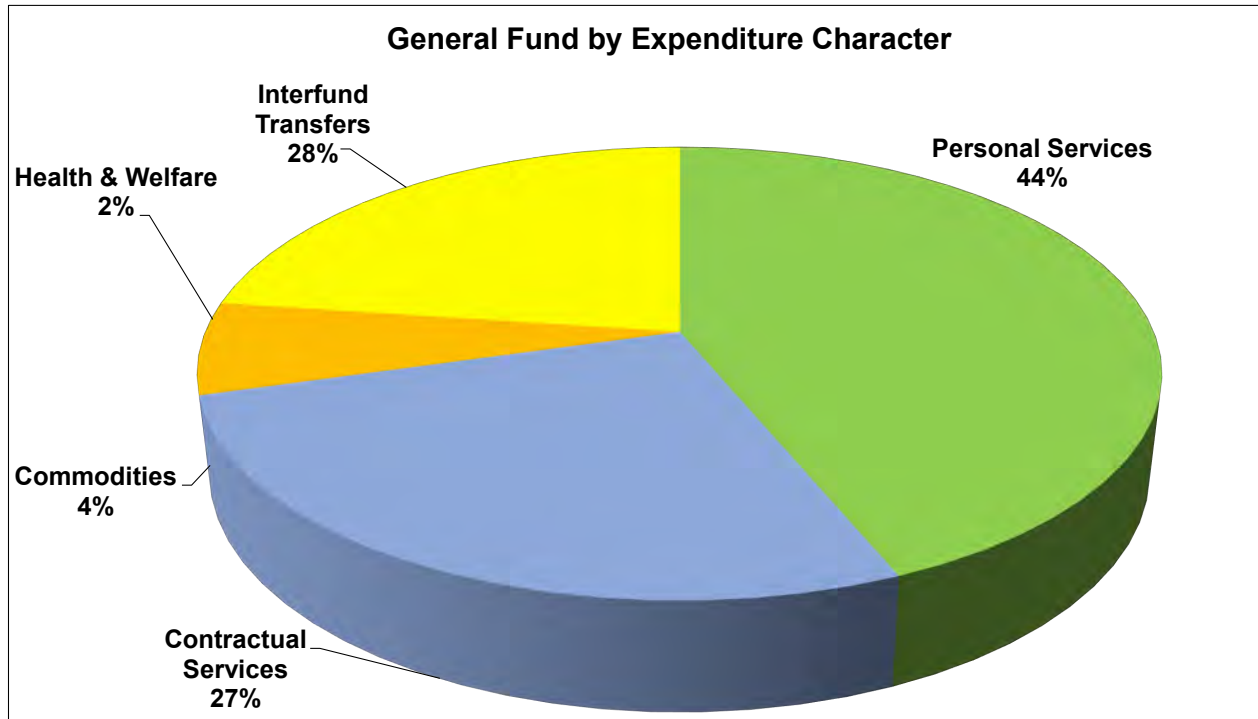
Expenditures	Actual 2022	Budget 2023	Estimated 2023	Budget 2024	Increase Over 23 Bud.
City Council					
Personal Services	\$ 70,694	\$ 73,941	\$ 69,505	\$ 75,199	1.7%
Contractual Services	10,571	30,822	28,971	25,710	-16.6%
Total	81,265	104,763	98,476	100,909	-3.7%
Administration					
Personal Services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

2024 ANNUAL BUDGET

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

General Fund - Character Breakdown

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



Citywide Goals and Objectives

Planning and Goal Setting by the Governing Body

Citywide goals and objectives are reviewed and updated annually by the Governing Body. The goals and objectives are summarized below into seven categories. Goals are followed by specific objectives identified during the review that will gauge progress toward the goal. This information is also found in the Planning and Goal Setting section beginning on [page 33](#). These goals are intended to provide direction for City staff in utilizing resources.

Goal #1: Enhance Community Identity and Connections

Objective: Facilitate better communication between the City and its citizens.

Objective: Gain insight into public sentiment on community issues and services.

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

Objective: Support a public art program throughout the City.

Goal #2: Provide Exceptional Service Delivery

Objective: Improve the utilization of technology to increase efficiency.

Objective: Recruit and retain the best talent available within Northeast Johnson County that best reflects the diversity of our community.

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

Goal #3: Improve Physical Conditions and Property Values

Objective: Reduce the number of repeat code offenders.

Objective: Sustain capital improvement efforts.

Objective: Partner with neighborhoods to improve maintenance of common areas.

Objective: Improve safety for all modes of travel throughout the community.

Goal #4: Maintain Economic Vitality

Objective: Provide support to existing businesses.

Objective: Expand the commercial tax base.

Objective: Facilitate a public discussion about future development possibilities in Downtown Merriam.

General Fund - City Council

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 70,694	\$ 69,505	\$ 75,199	75%
Contractual Services	10,571	28,971	25,710	25%
Department Total	\$ 81,265	\$ 98,476	\$ 100,909	100%
Authorized Positions				
Part-time Positions	9.00	9.00	9.00	
Department Total	9.00	9.00	9.00	
Classifications				
Mayor	1.00	1.00	1.00	
Councilmember	8.00	8.00	8.00	
Department Total	9.00	9.00	9.00	

General Fund – City Council

Program Description

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 is composed of eight elected citizens. Two Council members are elected in odd-numbered years from each of 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. Regularly scheduled meetings are held on the second and fourth Mondays of each month at 7:00 p.m. Special Council meetings are held on the call of the Mayor with the written consent of three Councilmembers. Worksessions 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

Several boards and commissions exist to advise the City Council on specific areas of operations and to determine compliance with existing codes and regulations. The members are appointed by the Mayor with the consent of the Governing Body.

The Planning Commission: Meetings are held monthly. This nine-member commission is responsible for the adoption of a comprehensive plan for City development. This body makes recommendations to the City Council on rezoning applications, site development plans, and conditional uses.

The Board of Zoning Appeals: Meetings are held as needed. This seven-member body is responsible for ruling on zoning appeal cases. These cases arise from allegations of errors in decisions made by the zoning administrator and applications for variances from the zoning ordinance.

The Board of Structure Appeals: Meetings are held as needed. This five-member body has jurisdiction to hear and decide appeals where it is alleged there is an error in a decision made by a public officer in the enforcement of the Uniform Building Code, Uniform Plumbing Code, Uniform Mechanical Code or any other code or ordinance related to construction of buildings adopted by the City.

The Parks and Recreation Board: Meetings are held monthly with the exception of December. This eight-member board includes a representative from each ward, plus three at-large members and a youth representative. The board provides policy recommendations for operations, annual budget requests and program priorities concerning the Merriam Community Center, Merriam Marketplace and City parks.

Visitor's Bureau Advisory Council: Meetings are held up to three times a year. This Advisory Council consists of City staff as well as representatives from Merriam hotels and businesses. Recommendations are made to the City Council regarding Transient Guest Fund expenditures designed to promote tourism and to attract visitors to Merriam.

General Fund - Administration (including Gen Overhead)

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character - Administration				
Personal Services	\$ 1,289,359	\$ 1,364,276	\$ 1,552,513	93%
Contractual Services	58,772	76,229	91,560	6%
Commodities	5,501	10,058	12,600	1%
Department Total	\$ 1,353,632	\$ 1,450,563	\$ 1,656,673	100%
Summary by Character - General Overhead				
Personal Services	\$ 23,749	\$ 30,292	\$ 39,050	2%
Contractual Services	551,744	668,110	890,333	57%
Commodities	10,868	14,688	15,425	1%
Health and Welfare	223,639	1,483,790	636,000	40%
Department Total	\$ 810,000	\$ 2,196,880	\$ 1,580,808	100%
Authorized Positions				
Full-time Positions	10.00	11.00	11.00	
Department Total	10.00	11.00	11.00	
Classifications				
City Administrator	1.00	1.00	1.00	
Assistant City Administrator	1.00	1.00	1.00	
Finance Director	1.00	1.00	1.00	
Human Resources Manager	1.00	1.00	1.00	
Communication/Public Engagement Mgr.	1.00	1.00	1.00	
Assistant to the City Administrator*	-	1.00	1.00	
City Clerk	1.00	1.00	1.00	
Accountant	1.00	1.00	1.00	
Office Coordinator - HR	1.00	1.00	1.00	
Accounting Clerk	1.00	1.00	1.00	
Management Intern	1.00	1.00	1.00	
Department Total	10.00	11.00	11.00	

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

General Fund - Administration (including General Overhead)

Program Description

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

- Onboarded new Assistant City Administrator and new Public Works Director.
- Created an Assistant to the City Administrator position.
- Fully implemented compensation plan to all employees as recommended by our compensation analysts.
- Reconvened the Public Art Committee.

Goals and Objectives – Performance Measures

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide exceptional service delivery

Objective: Hold worker's compensation claims to <5% of eligible payroll with an effective safety program.

Objective: Maintain active investment of unrestricted cash at the 75% level.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Employee Turnover Rate	12%	18%	21%	10%
% of Work Comp Claims to Total Eligible Payroll	9%	6%	5%	4%
% of Unrestricted Cash Invested	85%	63%	81%	85%

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

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Recovered Funds from Property Damage Claims	\$89,525	\$103,423	\$110,000	\$110,000

General Fund - Administration (including General Overhead)

Goals and Objectives – Performance Measures

Department Goal: Enhance citizen engagement with the City

Citywide Goal Supported: Enhance community identity and connections

Objective: Continue to extend our reach by building new audiences online through the use of social media platforms.

Objective: Enhance administrative efficiencies in a way that promotes sustainability.

Indicator	Actual 2021	Actual 2022	Projected 2023	Target/Est 2024
Facebook followers	4,052	4,479	4,800	5,000
Twitter followers	5,740	5,750	5,750	5,755
Instagram followers	1,151	1,427	1,450	1,725
Merriam website traffic	422,868	379,142	395,000	400,000
E-Merriam Updates subscribers	909	913	925	930
Website News Flash Stories	47	47	47	47
Businesses receiving license renewals online versus mail	1258	1227	1391	1500

Department Goal: Facilitate success of existing retail developments

Citywide Goal Supported: Maintain economic vitality

Objective: Adopt a new Community Improvement District policy.

Objective: Update Tax Increment Financing policy.

Objective: Identify appropriate tools for use by parties interested in establishing businesses in Merriam.

Indicator	Actual 2021	Actual 2022	Projected 2023	Target/Est 2024
Minority/women-owned business in Merriam	76	111	119	125

Department Goal: Increase employee participation in benefit programs targeting personal wellness and growth.

Citywide Goal Supported: Provide exceptional service delivery

Indicator	Actual 2021	Actual 2022	Projected 2023	Target/Est 2024
% 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

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General Fund - Municipal Court

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 201,444	\$ 220,784	\$ 230,495	56%
Contractual Services	144,144	176,756	178,968	43%
Commodities	2,370	4,324	4,600	1%
Department Total	\$ 347,958	\$ 401,864	\$ 414,063	100%
Authorized Positions				
Full-time Positions	2.00	2.00	2.00	
Part-time Positions	0.75	0.75	0.75	
Department Total	2.75	2.75	2.75	
Classifications				
Court Administrator	1.00	1.00	1.00	
Court Clerk	1.75	1.75	1.75	
Department Total	2.75	2.75	2.75	

General Fund - Municipal Court

Program Description

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.

Goals and Objectives – Performance Measures

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Allow attorneys to file documents online.

Objective: Continue to work on scanning and e-filing in an effort to become “paperless”.

Objective: Remodel clerk's office to make the office a more efficient work space

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est. 2024</i>
Court Fines Collected	\$996,935	\$779,322	\$800,000	\$800,000
% Court Fines Paid Electronically	28%	28%	30%	30%
Court Filings Processed	6,843	5,000	6,000	5,500
Warrants Issued	941	747	800	750

General Fund - Information Services

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 167,846	\$ 163,118	\$ 180,851	27%
Contractual Services	317,763	355,354	453,335	69%
Commodities	14,331	25,098	26,500	4%
Department Total	\$ 499,940	\$ 543,570	\$ 660,686	100%
Authorized Positions				
Full-time Positions	1.00	1.00	1.00	
Department Total	1.00	1.00	1.00	
Classifications				
IT Administrator	1.00	1.00	1.00	
Department Total	1.00	1.00	1.00	

General Fund – Information Services

Program Description

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 residents of the City of Merriam. 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

- Working with RAVENii on our vCISO program, updating technology policies
- Finalizing Police Department Firewall installation
- Cisco Duo MFA for Police Department remote users' plan
- Review and implement LastPass for power users in the City
- Obtain and install MPD 2024 Windows Server Host for 2024 virtual PD and Court Server replacements

Goals and Objectives – Performance Measures

Department Goal: Efficient and effective computer services

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Enhance the network infrastructure to accommodate more cloud-based applications and services.

Objective: Continue to decrease the physical number of Windows servers with virtualization.

Objective: Assist departments with applying appropriate technologies to serve the community better.

Objective: Research and develop more centralized services (wireless, access control, digital signage).

Objective: Explore updating City point-to-point fiber optic connections to double the size of the data connection.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Service Tickets (estimated) 2022 numbers are from the new ticket system	N/A	666	783	900
% Workstation on Windows 10 or 11 Operating System	98%	99%	99%	99%
% Department Services Cloud Based	65%	65%	75%	90%
% 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 significantly impacting City services.

General Fund - Police

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 3,890,236	\$ 4,070,770	\$ 4,484,080	93%
Contractual Services	107,431	231,429	256,850	5%
Commodities	76,806	90,005	94,050	2%
Department Total	\$ 4,078,667	\$ 4,392,204	\$ 4,834,980	100%
Authorized Positions				
Full-time Positions	37.00	37.00	37.00	
Part-time Positions	-	-	0.48	
Department Total	37.00	37.00	37.48	
Classifications				
Police Chief	1.00	1.00	1.00	
Police Major	1.00	-	1.00	
Police Captain	2.00	3.00	2.00	
Police Sergeant	3.00	8.00	8.00	
Police Corporal	4.00	-	-	
Master Police Officer	11.00	9.00	9.00	
Crime Analyst	1.00	1.00	1.00	
Police Officer	10.00	11.00	11.00	
Community Service Officer	2.00	2.00	2.00	
Police Records Clerk	2.00	2.00	2.00	
Intern *	-	-	0.48	
Department Total	37.00	37.00	37.48	

General Fund - Police

Program Description

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, Operation Rudolph, Faith and Blue event, Merriam Parks and Recreation events, Boy Scout Explorer Program, neighborhood block parties, birthday parades, PD Open House, Women's Self Defense class, elementary school events such as “High Five Fridays” and “Motivational Mondays”, Special Olympics events, 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 2023.
- Participated in 2 prescription drugs take back events in partnership with Walgreen's Pharmacy and the DEA.

General Fund - Police

Department Highlights

- Participated in 3 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.
- Began 2-year process of becoming a KLEAP (Kansas Law Enforcement Accreditation Program) accredited police agency.
- City Staff was awarded the Silver Circle award for the Police Department annual report in 2023.

Goals and Objectives – Performance Measures

Department Goal: Data driven policing

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Monitor Part One violent crime (Murder, Rape, Robbery, Aggravated Assault/Battery) reports for patterns, increases, and effective clearance percentage.

Objective: Monitor Part One property crime (Burglary, Theft, Vehicle Theft, Arson) reports for patterns, increases, and effective clearance percentage.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Reported Violent Crimes/1,000 Residents	5.0	5.9	6.2	5.0
Violent Crimes/1,000 Solved	3.5	4.1	4.9	4.0
Reported Property Crimes/1,000 Residents	60.9	59.2	61.9	60.0
Property Crimes/1,000 Solved	14.0	14.3	17.4	15
Arrests Made	1,286	1,090	1,114	1,200

General Fund - Police

Department Highlights

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Maintain average response time for emergency calls for service to 5 minutes or less.

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

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Calls for Service	9,561	9,581	9,601	9,500
Calls for Service per Patrol Officer	415.7	416.6	417.4	400.0
Average emergency response time	03:50	04:34	04:10	4:00
Average non-emergency response time	06:17	06:29	06:38	6:00

Objective: Provide safe streets with traffic enforcement as a means to reduce traffic accidents.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Accidents per 1,000 population	40.4	44.6	37.3	35.0
Injury Accidents per 1,000 population	11.0	11.1	10.5	7.5
Non-Injury Accidents per 1,000 population	29.3	33.3	26.6	22.0
Alcohol related accidents per 1,000 population	3.0	2.7	2.0	2.5

Department Goal: Community education

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Provide community education programs like Citizen's Police Academy, National Night Out Against Crime, and school events.

Objective: Continue the Coffee with a Cop program to allow citizens time to interact with patrol officers.

Objective: Continue training community members for "active shooter" events.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Citizens Academy Attendance	0*	19	10	20
National Night Out Attendance	125	175	125	175
School Events	25	45	55	45
Coffee with a Cop Events	3	4	4	4
Active Shooter Training Events	1	4	4	4
Citizen Community Events	45	73	65	75

* Canceled due to Covid-19.

General Fund - Fire Department

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services*	\$ -	\$ -	\$ -	0%
Contractual Services*	2,611,097	2,719,321	2,919,902	98%
Commodities	17,118	39,762	55,237	2%
Department Total	\$ 2,628,215	\$ 2,759,083	\$ 2,975,139	100%
Authorized Positions				
Full-time Positions*	n/a	n/a	n/a	
Department Total	-	-	-	

* Effective 2015, fire services are provided under contract with the City of Overland Park.

General Fund – Fire Department

Program Description

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

- Conducted approximately 13 new burn site inspections requests associated with the issuance of burn permits.
- Executed the 2021 Training & Development Package as developed by the Training Chief.

Goals and Objectives – Performance Measures

Department Goal: Provide safe buildings to work in and safe residences to live in

Citywide Goal Supported: Improve Physical Conditions and Property Values

Objective: Conduct plan review and perform inspections on all new and existing commercial structures to ensure that they meet all building and fire code requirements.

Objective: Identify homes that do not have adequate smoke alarm protection, provide and install free alarms.

Objective: Provide timely and effective fire suppression, EMS, and Special Operations response and mitigation.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Fire Inspections Performed	227	490	406	500
Fire incidents/1,000 Residents	28	43	43	28
Non-fire incidents/1,000 Residents	87	127	118	135
\$ Loss to assessed value ratio – Residential	<.001	0.00056	0.00090	<.001
\$ Loss to assessed value ratio - Commercial	<.0004	0.0000	0.00013	<.0002

General Fund – Fire Department

Goals and Objectives – Performance Measures

Department Goal: Enforce City codes

Citywide Goal Supported: [Improve Physical Conditions and Property Values](#)

Objective: Identify dangerous structures and take appropriate action to have them remediated.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Fire Code Violations Corrected	100%	99.19%	99%	100%

Department Goal: Enhance citizen engagement with the City

Citywide Goal Supported: [Enhance Community Identity and Connections](#)

Objective: Continue to update the Fire Department web-site with educational articles, current events, and links to supporting sites.

Objective: Contact at least 20% (approximately 2,250) of residents each year with public fire education.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Public Education Attendance	200	7,597	2,250	2,200

Department Goal: Invest in our firefighters' health and safety and training

Citywide Goal Supported: [Provide Exceptional Service Delivery](#)

Objective: Execute the 2021 Training and Development Package as developed by the Training Chief.

Objective: Emphasize safety by providing a minimum of 2 hours training per shift, plus 8 hours per quarter for specialty training.

Objective: Ensure all EMS personnel meet training requirements as required by the State of Kansas.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Firefighter Training Hours	6,664	5,501	6,000	7,500
% Firefighters with 16 hours of ISO-compliant in-service training	95%	38.09%*	80%	100%
% Officers with 12 hours of ISO-compliant officer training	82%	86.2%	90%	100%

*There was an error with reporting that is being resolved.

General Fund – Fire Department

Goals and Objectives – Performance Measures

Department Goal: Implement the fire services contract with the City of Overland Park

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Continue to align prevention goals with the expectations of Merriam City Council.

Objective: Continue to compile and analyze Merriam's data in the Overland Park Fire Department's re-accreditation process including the "Standard of Cover" and Community risk assessment.

General Fund - Public Works

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 1,737,107	\$ 1,951,524	\$ 2,155,285	47%
Contractual Services	1,258,621	1,571,771	1,739,509	38%
Commodities	479,470	648,281	707,135	15%
Department Total	\$ 3,475,198	\$ 4,171,576	\$ 4,601,929	100%
Authorized Positions				
Full-time Positions	19.00	19.00	19.00	
Part-time Positions	0.25	0.25	0.25	
Seasonal Positions	3.96	3.96	3.96	
Department Total	23.21	23.21	23.21	
Classifications				
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	
Public Works Technician*	1.00	-	-	
Lead Mechanic	1.00	1.00	1.00	
Mechanic*	-	1.00	1.00	
Senior Maintenance Worker	1.00	1.00	1.00	
Senior Facilities Maintenance Worker	1.00	1.00	1.00	
Maintenance Worker	8.00	8.00	8.00	
Facilities Maintenance Worker	1.00	1.00	1.00	
Office Coordinator - Public Works**	1.00	1.00	1.00	
Landscape Technician	0.25	0.25	0.25	
Seasonal Labor	3.96	3.96	3.96	
Department Total	23.21	23.21	23.21	

* In 2022, the Public Works Technician position was replaced with a Mechanic position.

** In 2023, the full time Office Coordinator - Public Works and the part time CIP Administrative Assistant position were combined into one full time Office Coordinator - Public Works position.

General Fund - Public Works

Program Description

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 city.
- Maintained more than 1,800 decorative streetlights.
- Crack sealed 12 lane miles of roadway and Streamway Trail using 18,000 lbs. of material.
- Used 80 tons of asphalt for Citywide pavement patching and Waterfall Park trail resurface.
- Applied approximately 5,000 gallons of sealcoat to the Streamway Trail system.
- Refreshed faded pavement markings along 61st St east of Antioch, and added bike sharrows on designated routes.
- 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 three new Police cars, new CIP vehicle, as well as P&R's truck and trailer.
- Maintained 210 hanging petunia baskets along major thoroughfares from May through September.
- Installed/removed holiday lights and seasonal city banners.
- Processed over 550 work orders with an average completion time of three days.
- Processed 20 short-term parking permits or block parties, 90 right-of-way permits and 17 city property damage reimbursements.
- Cleared 100% of snow from City streets within 48 hours at a cost of approximately \$16.82 per housing unit.
- Conducted two Citywide cleanup campaigns and a spring limb pickup campaign. Provided a holiday tree pickup. Completed one Storm Debris/Limb Pickup event after a heavy regional storm event.
- Administered four neighborhood island grants. Year six of the program encourages island upkeep by residents and/or homeowners associations.

General Fund - Public Works

Department Highlights

- Initiated the city's first tree grant program, giving up to 80 eligible residents the opportunity to have a free tree planted in their front yard. Heartland Tree Alliance administered this program.
- Participated in 2 prescription drugs take back events in partnership with Walgreen's Pharmacy and the DEA.
- Participated in 3 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.
- Began 2-year process of becoming a KLEAP (Kansas Law Enforcement Accreditation Program) accredited police agency.
- City Staff was awarded the Silver Circle award for the Police Department annual report in 2023.

Goals and Objectives – Performance Measures

Department Goal: Maintain and upgrade existing streetlight infrastructure

Citywide Goal Supported: [Improve Physical Conditions and Property Values](#)

Objective: Conduct quarterly streetlight inspections.

Objective: Repair known streetlight outages within 48 hours.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Streetlights Installed	31	20	30*	200 (LED Heads)
100% of Streetlights Inspected Quarterly	100%	100%	100%	100%

*=dependent upon rental availability of a bore machine

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

Citywide Goal Supported: [Improve Physical Conditions and Property Values](#)

Objective: Continue to repair substandard areas on Streamway Trail along with controlling vegetation overgrowth.

Objective: Conduct and document monthly playground inspections. Repair or replace unsafe items found during inspections within 24 hours of inspection.

General Fund - Public Works

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Improve Physical Conditions and Property Values

Objective: Maintain at least 85% of City streets with a condition rating of “good”.

Objective: Conduct annual Overlay Program for streets and coordinate with Capital Improvement Program department.

Objective: Map and identify curbs and sidewalks needing repair and coordinate with Capital Improvement Program department.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Lane miles of Street Repair/Overlay	5.58	4.72	1.87	4.27
Street Maintenance Expense per Housing Unit (5,119 housing units per 2020 census update)	\$285.57	\$979.85	\$76.40	\$307.86
Miles of Curbing/Sidewalk Repaired	2.6	5.75	0.73	2.84
% of City streets with a condition rating of “good”	90%	90%	86%	85%

Department Goal: Cross train department employees to enhance productivity

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Continue to develop employees through IMSA certifications. (Work Zone, Signs & Marking, Traffic Signal Maintenance & Roadway Lighting, Certified Playground Inspectors & KDOT Inspector's Certifications)

Objective: Continue to develop supervisors in the Public Works Institute through the APWA.

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

Citywide Goal Supported: Provide Exceptional Service Delivery

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.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Data Entry % Complete	90%	92%	93%	95%

Department Goal: Beautify the City

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Share information with citizens on how to build and maintain a hanging flower basket.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Flower basket class attendees	25	30	30	25

General Fund - Community Center & Parks

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 1,280,296	\$ 1,535,500	\$ 1,780,902	79%
Contractual Services	245,683	258,900	333,795	15%
Commodities	91,159	122,520	151,998	7%
Department Total	\$ 1,617,138	\$ 1,916,920	\$ 2,266,695	100%
Authorized Positions				
Full-time Positions	10.00	10.00	11.00	
Part-time Positions	20.00	20.00	19.72	
Department Total	30.00	30.00	30.72	
Classifications				
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 Service Manager	1.00	1.00	1.00	
Recreation Manager - Fitness Programs	1.00	1.00	1.00	
Recreation Coordinator - Programs	1.00	1.00	1.00	
Recreation Coordinator - Fitness	1.00	1.00	1.00	
Recreation Coordinator - Aquatics	1.00	1.00	1.00	
Recreation Assistant - Programs *	-	-	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	
Program Assistant *	0.50	0.50	-	
Head Lifeguard	1.50	1.50	1.50	
Child Watch Attendant	2.00	2.00	2.00	
Fitness Attendant	1.50	1.50	1.50	
Lifeguard	10.00	10.00	10.00	
Slide & Concessions Attendant	2.50	2.50	2.50	
Intern **	-	-	0.22	
Department Total	30.00	30.00	30.72	

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

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

General Fund - Community Center & Parks

Program Description

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 rental spaces 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, six free days were offered. Four were based on the Shawnee Mission School District Calendar on days the school was not in session, one at the start of the summer season and the other was the same day as Concert in the Courtyard.
- Staff planned and coordinated the following special events: Family Movie Night, Valentine Ball, Brunch with the Bunny, Harry Potter Day, Dirt Road Comedy Tour, Hanging Basket Workshop, Dive-In Movie Night, Birthday Pool Party, Family Pizza Bingo Night, Murder Mystery Night, and Breakfast with Santa.
- Served as the City's liaison for the Flags 4 Freedom committee.
- Continued to develop and evaluate new programs for the Merriam Community Center. The second year of Fit Class Pass has been well received. New workshops and classes offered included: Goat Yoga, Kitten Yoga, Galentine's Day, and Adult DIY programs. Staff continue to expand class offerings and collect feedback through surveys.
- Hosted six swim and dive meets for the Merriam Dolphins Swim Team.
- Provided scholarship assistance totaling \$9,240 to 21 Merriam resident households. In addition, the Dolphin Fund provided \$884 in assistance to eleven children to participate in swim lessons or the Merriam Dolphins Swim and Dive Team. A new scholarship opportunity was offered in 2023. The Senior Fit Class Pass scholarship. One senior participated in this program.
- Continued the successful Adopt-A-Park programs at Campbell Park, Brown Park and "Manning Mile". All locations have renewed agreements to continue to help maintain the areas.
- Facilitated Park repairs/maintenance including: repair of safety surface at Brown Park, replaced broken playground equipment at Waterfall Park, repaired safety surface at Waterfall Park, repaired safety surface at Campbell Park, replaced playground ladder at Waterfall Park playground, replaced bolts and bushings at Chatlain Park, replaced soccer goals at Waterfall Park.
- Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.

General Fund - Community Center & Parks

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

Department Goal: Improve our neighborhoods through investment in our parks

Citywide Goal Supported: Improve Physical Conditions and Property Values

Objective: Continue to support Adopt-A-Park program to assist with keeping parks clean and noting potential maintenance issues.

Objective: 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.

Objective: Continue to implement portions of park master plan for Waterfall Park.

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

Citywide Goal Supported: Enhance Community Identity and Connections.

Objective: Promote availability of open space amenities available for private rental.

<i>Indicator</i>	<i>Actual 2021 *</i>	<i>Actual 2022 *</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Pavilion Rentals/ % increase / (decrease)	60 1900%	55 (8.3%)	43 (21.8%)	45 4.7%
Soccer Field Hourly Rentals/ % increase / (decrease)	78 (43.9%)	12 (84.6%)	100 136.4%	105 5%

*2020 / 2021 Coronavirus Pandemic with gathering restrictions / limitations

2020 Field rental increased as organizations looked for open space to hold programs outside.

General Fund - Community Center & Parks

Goals and Objectives – Performance Measures

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.

Citywide Goal Supported: Enhance Community Identity and Connections

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.

<i>Indicator</i>	<i>Actual 2021*</i>	<i>Actual 2022 *</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Membership Sales (annual/summer)	1,727	2,149	2,150	2,260
% increase / (decrease)	157.4%	24.4%	0%	5%
Daily Pass Sales	9,965	17,277	19,800	21,780
% increase / (decrease)	1,679.5%	73.4%	14.6%	10%
Senior Program Attendance	2,517	3,830	4,375	4,590
% increase / (decrease)	215%	52.2%	14.2%	5%
Youth Program Attendance	6,362	9,402	9,700	10,000
% increase / (decrease)	6262%	47.8%	3.2%	3%
Adult Fitness/ Yoga / Martial Arts Attendance	3,220	5,140	4,489	4,715
% increase / (decrease)	407%	59.6%	(12.7%)	5%
Rentals (rooms, gym, pool, birthday)	740	843	1,225	1,410
% increase / (decrease)	942%	13.9%	45.3%	12%
Water Fitness Attendance	930	9,220	10,500	11,550
% increase (decrease)	1,156.8%	891.4%	13.9%	10%
Child Watch Attendance	281	1,136	1,200	1,260
% increase (decrease)	N/A	304.3%	5.6%	5%

* The new community center opened in July 2020. Due to the Coronavirus Pandemic, IBFCC closed March 13, 2020 and did not reopen. Social distancing restrictions, mask mandates and overall health concerns related to the pandemic required capacity restriction, cancelled many programs and classes and severely impacted operations through 2021. Child Watch did not begin operations until July 2021.

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Evaluate facility operations and implementation plans to remain relevant with the needs of the community.

Objective: Develop and evaluate recreation program operation plan to identify staffing needs, program schedule and fee structures to be competitive within the market.

Objective: Evaluate operating procedures.

General Fund - Community Development

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 758,689	\$ 737,011	\$ 851,051	93%
Contractual Services	25,722	53,782	60,805	7%
Commodities	1,467	2,679	4,000	0%
Department Total	\$ 785,878	\$ 793,472	\$ 915,856	100%
Authorized Positions				
Full-time Positions	7.00	7.00	7.00	
Department Total	7.00	7.00	7.00	
Classifications				
Director of Community Development	1.00	1.00	1.00	
Neighborhood Services Manager	1.00	1.00	1.00	
Building Inspector	1.00	1.00	1.00	
Planner	2.00	2.00	2.00	
Code Compliance Officer	1.00	1.00	1.00	
Office Coordinator - Community Development	1.00	1.00	1.00	
Department Total	7.00	7.00	7.00	

General Fund - Community Development

Program Description

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 14 planning related applications that include site development plans, preliminary and final development plans, zoning changes, plats, etc.
- Pursued an estimated 1,900 code violations resulting in an estimated 20,000 inspections.
- Issued an estimated 425 construction permits with a total estimated building valuation of \$120,000,000.
- Issued 482 landlord licenses and performed approximately 400 rental inspections.
- Facilitated the approval of development and building plans for Merriam Grand Station outparcels and common space, Aristocrat's new Mercedes Benz facility, and Karbank Properties grading plan and continued work on Merriam Drive streetscape, USACE Upper Turkey Creek project, and Shawnee Mission Parkway utility undergrounding.
- Code Enforcement Officers made 4,800 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 194 City-funded grants to residents.

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: [Improve Physical Conditions and Property Values](#)

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

General Fund - Community Development

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Improve Physical Conditions and Property Values

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

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Rental Licenses Issued (New & Renewal)	471	474	490	480
Code Enforcement Personal Contact with Residents	4,931	6,037	4,800	4,800
Code Enforcement Violations Investigated	1,240	1,093	1,900	1,900
% Cases Closed Within 30 Days	79%	83%	80%	80%
% Trial Cases Won in Municipal Court	100%	100%	100%	100%

Department Goal: Enhance citizen engagement with the City

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Utilize Community Development tracking software to provide information to citizens regarding code enforcement activities.

Objective: Utilize Community Development tracking software to allow for the business and landlord licenses and residential permit submittal to be done on-line.

Objective: Continue supporting the City's website as a tool for citizens to submit code concerns.

Objective: Continue Code Enforcement Officers working during the evening hours to increase the amount of personal contact with residents.

Objective: Utilize the Neighborhood Service Manager to engage neighborhood groups and associations and be a liaison between those groups and the City.

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

Citywide Goal Supported: Maintain Economic Vitality

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

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2023</i>
% Plans Reviewed Within 14 Days	94%	93%	95%	95%

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Capital Improvement Fund - Capital Improvement Administration

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 214,314	\$ 208,670	\$ 247,864	77%
Contractual Services	46,922	64,484	68,900	21%
Commodities	3,813	4,512	4,800	1%
Department Total	\$ 265,049	\$ 277,666	\$ 321,564	100%
Authorized Positions				
Full-time Positions	1.40	1.40	1.00	
Department Total	1.40	1.40	1.00	
Classifications				
Project Coordinator	1.00	1.00	1.00	
Administrative Assistant *	0.40	0.40	-	
Department Total	1.40	1.40	1.00	

* In 2023, the full time Office Coordinator - Public Works and the part time CIP Administrative Assistant position were combined into one full time Office Coordinator - Public Works position.

Capital Improvement Fund - CIP Program Administration

Program Description

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 Miscellaneous Storm Pipe Lining Improvement Project on Knox Ave. between Shawnee Creek to 53rd St., and Antioch Rd. between 72nd St. to 74th St.
- Completed West Frontage Rd. (TIF) between Turkey Creek Dr. to 75th St.
- Completed Mill/Overlay and Curb Repair Project in Sherwood Forest subdivision. Streets include Robinhood Dr., Sherwood Ln. and 64th St.
- Commenced Bike and Trail Plan improvements. Installed bike sharrows on Switzer Rd. between 75th St. to 71st St., 71st St. between Switzer Rd. to Farley St., Farley St. between 69th St. to 67th St., 61st St. between Antioch Rd. to East City Limits, 61st St. between Campbell Park to Mastin St., Mastin St. between 61st St. to Johnson Dr., Perry Ln. between Johnson Dr. to 55th St., Switzer Rd. between 55th St. to 47th St., 51st St. between Switzer Rd. to Brown Park, and 47th St. between Switzer Rd. and Antioch Rd.
- Commenced Sidewalk Replacement Project on 50th Terr. between Switzer Rd. to Cul-De-Sac, Farley St. between 51st St. to 49th St., Mastin St. between 50th Terr. to End of Pavement (EOP), Perry Lane from 50th Terr., to 49th Pl., and 49th Pl. between Switzer Rd. To Perry Ln.
- Completed 55th Street (2022 CARS Project) between West City Limits to Merriam Dr.
- Commenced design for 50th Terr./England St. to 47th Terr./England St. Drainage Improvement Project.
- Commenced design for 49th St. Improvement Project (CARS 2025) between Switzer Rd. to Antioch Rd.
- Completed 75th St. Street Improvement Project with Overland Park between Antioch Rd. and Switzer Rd.
- Commenced the Biennial Bridge Inspection throughout the City.
- Ongoing review for Upper Turkey Creek Project, which was approved for consideration of construction with federal funds.

Capital Improvement Fund - CIP Program Administration

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: [Improve Physical Conditions and Property Values](#)

Objective: Continue program development of projects.

Objective: Continue support for USACE Upper Turkey Creek Project.

Department Goal: Deliver quality projects in an efficient manner

Citywide Goal Supported: [Provide Exceptional Service Delivery](#)

Objective: Continue taking programmed projects through a public process, design, and construction to meet the Five-year Capital Improvement Plan schedule.

Objective: Ensure high quality projects through a detailed and comprehensive construction inspection process.

Objective: Effectively manage all projects to achieve substantial completion

Objective: Provide monthly updates regarding actual versus budgeted expenditures of capital improvement projects.

Objective: Effectively administer contracts for design and construction services for all projects.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target/Est 2024</i>
Number of Projects Managed	12	13	11	14
% of CIP Project Expenditures Funded by Grants	16.3%	10.7%	16.5%	32.4%
CIP Administration Expenditures as a % of CIP Project Expenditures	8.5%	5.6%	4.17%	3.8%

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

Citywide Goal Supported: [Enhance Community Identity and Connections](#)

Objective: Provide clear expectations to affected property owners regarding capital improvement projects.

Objective: Negotiate all required easements and private property impacts in a uniform and equitable manner, without the use of eminent domain.

Objective: Provide timely project updates to residents that enhance communication and understanding.

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

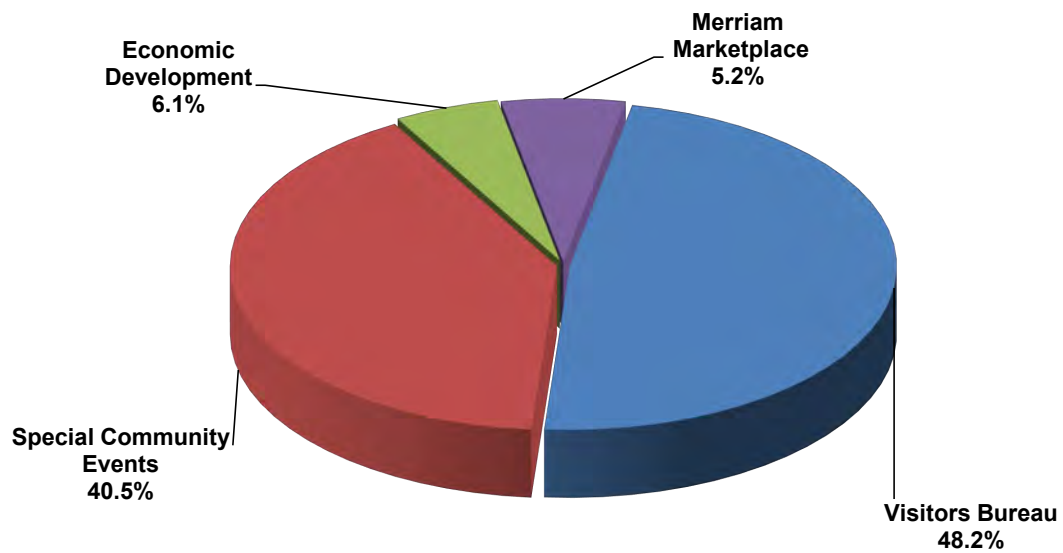
Citywide Goal Supported: [Maintain Economic Vitality](#)

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

Transient Guest Tax Fund Summary by Department

Department	2022 Actual	2023 Budget	2023 Estimated	2024 Budget	% Increase Over 2023 Budget
Visitors Bureau	\$274,929	\$315,482	\$296,553	\$315,884	0.13%
Special Community Events	204,990	233,531	219,518	265,317	13.61%
Merriam Marketplace	35,351	29,935	28,140	34,119	13.98%
Economic Development	20,607	31,860	29,948	40,110	25.89%
TOTAL	\$535,877	\$610,808	\$574,159	\$655,430	7.31%

Transient Guest Tax Fund Budget by Department



Transient Guest Tax Fund - Department by Character

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

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

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Transient Guest Tax Fund - Visitors Bureau & Economic Development

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character - Visitors Bureau				
Personal Services	\$ 214,347	\$ 217,733	\$ 226,314	71%
Contractual Services	60,073	77,316	87,970	28%
Commodities	509	1,504	1,600	1%
Department Total	\$ 274,929	\$ 296,553	\$ 315,884	100%

Summary by Character - Economic Development

Contractual Services	\$ 20,427	\$ 27,880	\$ 35,410	88%
Commodities	180	2,068	4,700	12%
Department Total	\$ 20,607	\$ 29,948	\$ 40,110	100%

Authorized Positions

Full time positions	2.00	2.00	2.00
Department Total	2.00	2.00	2.00

Classifications

Tourism & Economic Development Manager	1.00	1.00	1.00
Graphic Designer	1.00	1.00	1.00
Department Total	2.00	2.00	2.00

Transient Guest Tax Fund - Visitors Bureau & Economic Development

Program Description

The [Merriam Convention & Visitors Bureau](#) (CVB) or “Merriam Visitors Bureau” is the city's official destination marketing/management organization. The CVB’s responsibility is to create marketing messages designed to encourage visitation and overnight travel in Merriam, yielding increased visitor spending. These efforts include marketing (advertising messages, regional partner collaboration); sales (tradeshows, presentations, lead generation, bid response, overflow room accommodations, referrals), and service (site visits, hotel contract negotiation, and event site assistance).

Mission

To position tourism as a solid economic generator for the City of Merriam by actively marketing the community as a day trip and overnight visitor destination in the Kansas City region.

Department Highlights

- Hosted a successful influencer meet-up with area tourism bureaus connecting with a dozen local media influencers across the KC region.
- Launched the Merriam Lodging Grant program designed to assist hotels with renovations and upgrades to the hotel properties along East and West Frontage Roads.
- Participated in regional opportunities to welcome visitors and fans to the NFL Draft in April 2023 resulting in a 15.2% increase in hotel occupancy, and a 19.8% increase in revenue from 2022.
- Updated and installed new outdoor signage along the walking trail at Merriam Historic Plaza.
- Welcomed one new member to the Visitors Bureau Advisory Council.
- Added pertinent business and economic information to Merriam.org/business including available commercial properties, the economic development e-newsletter, and a link to the online new business welcome packet.
- Hosted the first business appreciation luncheon for over 25 Merriam business owners with panelists discussing various economic development projects throughout Merriam.

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Maintain Economic Vitality

Objective: Launch and administer the new hotel grant program.

Objective: Seek 1-2 additional representatives to serve on the CVB Advisory Council.

Transient Guest Tax Fund - Visitors Bureau & Economic Development

Goals and Objectives – Performance Measures

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

Businesses.

Citywide Goal Supported: Maintain Economic Vitality

Objective: Update the business section at www.merriam.org to better position Merriam as an ideal place to start or conduct business.

Objective: Plan and host an appreciation event for Merriam businesses.

Objective: Conduct business retention visits throughout the year along with creating a bi-annual e-newsletter for subscribing businesses.

<i>Indicator</i>	<i>Actual 2021</i>	<i>Actual 2022</i>	<i>Projected 2023</i>	<i>Target 2024</i>
Tradeshows & Events / Leads Obtained	2 / 40	2 / 78	2 / 60	2 / 75
Marketing Impressions (print, digital, social, web, etc.)	1.6 million	1.639 million	1.6 million	1.7 million
Hotel Occupancy / Avg. Daily Rate	65.6% / \$71.55	65.5% / \$76.12	67% / \$76.09	68% / \$77.98
Business retention visits (new in 2023)	N/A	N/A	15	20

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Transient Guest Tax Fund - Special Community Events

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 101,286	\$ 114,135	\$ 128,972	49%
Commodities	10,505	5,828	9,000	3%
Health and Welfare	93,199	99,555	127,345	48%
Department Total	\$ 204,990	\$ 219,518	\$ 265,317	100%
Authorized Positions				
Full time positions	1.00	1.00	1.00	
Department Total	1.00	1.00	1.00	
Classifications				
Recreation Manager - Programs	1.00	1.00	1.00	
Department Total	1.00	1.00	1.00	

Transient Guest Tax Fund - Special Community Events

Program Description

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 fourth year for Merriam Drive Live. The weather was perfect and staff identified a music line-up that was well received.
- The 23rd Annual Turkey Creek Car and Motorcycle Show set a new registration record with 315 entries.
- Offered two Cruise Nights as a showcase for the Car Show. In an effort to continue to grow both events.
- Offered interactive activities at Turkey Creek Festival that included: Kids Fishing Day, Kansas City Zoo, National Guard rock wall, balloons, walk-around entertainment, face painting, the trackless train as well as five inflatables.
- Planned the final events of 2023: Halloween Happenings and Christmas in the Courtyard.

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: 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.

Objective: Evaluate existing event locations with the plan to enhance or expand current events.

Objective: Host a minimum of four special events with varying audience appeal at the Merriam Marketplace through the year.

Transient Guest Tax Fund - Special Community Events

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

Indicator	Actual 2021**	Actual 2022**	Projected 2023**	Target/Est 2024
National Night Out/ Party in Your Park/ Family Fun Friday Average Attendance % increase / (decrease)	518	300 (42%)	450 50%	500 12.5%
Monthly Art Gallery Receptions Attendance % increase / (decrease)	1,111 331%	685 (38%)	700 2.2%	735 5%
Heartland Art Gallery Reception Attendance % increase / (decrease)	0	116	257 121.6%	275 7%
High School Art Gallery Reception Attendance % increase / (decrease)	303	325 7.3%	350 7.7%	375 7.1%
Turkey Creek Car and Motorcycle Show Attendance % increase / (decrease)	4,200	4,500 7.1%	7,000 55.6%	7,250 3.6%
Turkey Creek Festival Attendance % increase / (decrease)	0	4,500	7,500 66.7%	7,725 3%
Turkey Creek 5K / MDL 5K Participation % increase / (decrease)	40	166 315%	187 12.7%	200 7%
Turkey Creek Cruise Night % increase / (decrease)	221	400 81%	550 37.5%	600 9.1%
Concert in the Courtyard % increase / (decrease)	245	0^	250	300 20%
Merriam Drive Live % increase / (decrease)	350	3,000 757.1%	1,200 (60%)	2,000 66.7%

* 2020 Projected numbers significantly reduced due to the Coronavirus Pandemic.

** 2021 and 2022 impacted by Coronavirus Pandemic restrictions.

^ Cancelled due to weather

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Transient Guest Tax Fund Department - Merriam Marketplace

	Actual 2022	Estimated 2023	Budget 2024	% of Total 2024 Budget
Summary by Character				
Personal Services	\$ 2,891	\$ 5,406	\$ 5,659	17%
Contractual Services	32,460	22,099	27,910	81%
Commodities	-	635	550	2%
Department Total	\$ 35,351	\$ 28,140	\$ 34,119	100%
Authorized Positions				
Seasonal Positions	0.32	0.32	0.32	
Department Total	0.32	0.32	0.32	
Classifications				
Farmers Market Attendant	0.32	0.32	0.32	
Department Total	0.32	0.32	0.32	

Transient Guest Tax Fund - Merriam Marketplace

Program Description

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 22-week Saturday morning Farmers' Market operation.
- Entertainment continued with one musical act and one free kid's activity each month.
- Implemented marketing strategy including local web ads. 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 Night in July and August, Halloween Happenings, and Merriam Drive Live event.
- Facilitated maintenance including: repairs to the digital sign, electrical breaker upgrades, bathroom sink upgrades and upgrades to power service at the north and south ends of the pavilion.

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Increase Farmers' Market visitor attendance.

Objective: 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.

Indicator	Actual 2021	Actual 2022	Projected 2023	Target/Est 2024
Saturday Average Vendor Spaces Rented/Week	23	21	19	20
% increase / (decrease)	15.0%	(8.7%)	(9.5%)	5.3%
Saturday Average Shopper Attendance/Week	517	546	581	610
% increase / (decrease)	(5.0%)	5.6%	6.4%	5%

Transient Guest Tax Fund - Merriam Marketplace

Goals and Objectives – Performance Measures

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

Citywide Goal Supported: Maintain Economic Vitality

Objective: Provide some form of weekly entertainment or activity during the Farmers' Market.

Indicator	Actual 2021	Actual 2022	Projected 2023	Target/Est 2024
Saturday Market Total Season Shoppers % increase / (decrease)	10,907 5.6%	11,457 5%	12,202 6.5%	12,935 6%
Number of Entertainment / Activity Events / season	4 0%	10 150%	10 0%	10 0%
Marketplace Rentals % increase / (decrease)	5 500%	4 (20%)	7 40%	7 0%

2024

CITY OF MERRIAM, KANSAS

CAPITAL IMPROVEMENT PROGRAM

ANNUAL BUDGET



Brown Memorial Park on a beautiful summer day.



Five Year Capital Improvement Program - Introduction

Purpose of the 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, 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

Five Year Capital Improvement Program - Introduction

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 have authorized a special 0.25% City sales tax dedicated to stormwater drainage and street improvements to be collected from January 2011 through December 2020. In January 2020, Merriam City voters extended the sales tax 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.

Five Year Capital Improvement Program - Introduction

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 (#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.

Five Year Capital Improvement Program – Highlights

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 votes extend 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

- *2022 Balances (Unaudited)* – Overall CIP balances increased by \$2.4 million, to \$28.1 million, due to higher than anticipated sales tax receipts and a smaller CIP project year. The Restricted Tax Increment Financing (TIF) fund balance had an ending balance of \$1.4 million. The General and Special Sales Tax Project funds totaled \$26.7 million, with sales tax collections exceeding project and debt service expenses.
- *2022 Actual Expenditures* – Project expenditures and transfers for debt service totaled \$5.1 million, including: W. Frontage Road Curb and Gutter and 55th Street; Merriam Drive to west City Limits projects.
- *2023 Balances (Projected)* – Projected CIP balances at December 31, 2023 are \$26.6 million after estimated expenditures and transfers of \$11.5 million. Expenditures for 2023 include \$4.0 million for Underground Utilities, \$1.6 million for 55th Street; Merriam Drive to West City Limits, and \$1.2 million for infrastructure maintenance. Estimated revenues and transfers are \$9.9 million.
- *2024 (Projected)* — Projected CIP balances at December 31, 2024 are \$26.4 million including \$2.5 million restricted TIF funds. Estimated 2024 CIP expenditures are \$9.2 million. Estimated 2024 revenues are \$11.0 million including \$3.9 million from General Fund sales tax transfers, \$2.4 million from the 0.25% Street/Stormwater City Sales Tax collections, and \$1.1 million from various federal and county grants.

Five Year Capital Improvement Program – Highlights

Connection between the Bond Fund and the CIP Program

Outstanding general obligation (GO) bonds will total \$9,430,000 at December 31, 2023. 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

- Downtown Revitalization – The plan includes funding to facilitate two Planning Sustainable Places grants that will take a Complete Streets approach to redeveloping Merriam Drive between Johnson Drive and Antioch. The design of the 2023 and 2025 CARS funded street projects will be based on these studies.
- 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.
- 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.
- Park & Recreation Masterplan & Implementation – Development of a Park & Rec. Masterplan including capital improvements, facility management, park amenities, future park and trail locations.
- Public Transit Improvements – Improvements to public transit stops.
- 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.

Five Year Capital Improvement Program – Highlights

Special Sales Tax Projects (Stormwater/Streets) - effective January 2011 - December 2030

- Traffic Signal Protective-Permissive Left-Turn Phasing – Whenever possible convert existing traffic signals to allow for left turns when there is a sufficient break in opposing traffic.
- Merriam Drive (Johnson Drive to 55th Street) – 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 Terrace (England Street 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: 49th Street (Antioch to Switzer); Merriam Dr. (55th to Antioch Rd); Johnson Drive street improvements; Merriam Dr. (Shawnee Mission Pkwy to Johnson Drive) and Carter Ave (Turkey Creek Dr. to Carter).
- Street & Drainage Projects – Includes improvement to 61st Street (Antioch Road to East City Limits); 60th Street (Hardy to East City Limits); 59th Terrace (Hardy Street to East City Limits); Johnson Drive (Mackey to East City Limits); improvements to the Antioch and Merriam Drive 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 project includes 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 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027	Budget 2028
Revenue						
Investment Income	\$ 310,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
ARPA		1,691,062				
CARS	1,062,448	1,079,200	1,446,590	430,612	1,635,393	1,732,652
CDBG	55,786	-	-	-	-	-
Watershed Funding/SMAC	-	-	540,760	-	-	-
S&SW Sales Tax	2,400,000	2,400,000	2,379,500	2,404,245	2,429,238	2,454,480
Transfer from Bond & Interest					-	
Transfer from I-35 TIF	1,500,000	1,500,000	500,000	1,000,000	1,000,000	1,000,000
Transfer from PW Street & Highway	-	300,000	300,000	300,000	300,000	300,000
Transfer from General Fund - Sales Tax	4,608,800	3,929,135	3,348,109	2,537,047	1,619,877	803,346
Total Revenue	9,937,034	11,034,397	8,649,959	6,806,904	7,119,508	6,425,478
	9,937,034	13,534,397	8,649,959	6,806,904	7,119,508	6,425,478
Expenditures						
Special Sales Tax	4,777,282	5,273,876	6,516,613	1,705,101	6,698,629	4,352,346
General Projects	848,318	1,270,500	803,000	4,240,500	4,790,500	4,790,500
Maintenance Program	1,173,453	2,311,009	1,774,300	1,941,900	1,614,800	1,578,500
I-35 TIF	4,400,000	-	-	334,000	-	-
CIP Administration	277,666	321,564	303,007	315,245	328,165	338,010
Estimated Capital Project Expenditures	11,476,719	9,176,949	9,396,920	8,536,746	13,432,094	11,059,356
Revenues Less Expenditures	(1,539,685)	1,857,448	(746,961)	(1,729,842)	(6,312,586)	(4,633,878)
Beginning Fund Balance	28,121,831	26,582,146	28,439,594	27,692,633	25,962,791	19,650,205
Ending Fund Balance	\$ 26,582,146	\$ 28,439,594	\$ 27,692,633	\$ 25,962,791	\$ 19,650,205	\$ 15,016,327

Capital Improvement Program - Five Year Plan Expense Summary by Project

Project Name	City Project Number	Total through 2022	Total Project Estimate	2023	2024	2025	2026	2027	2028
General Projects									
City Hall Exterior Improvements	GM2001	124,038	305,236	181,198					
Downtown Revitalization	GM1902	242,729	2,292,729	250,000	800,000	250,000	250,000	250,000	250,000
Project Administration	GMMY99	-	1,883,657	277,666	321,564	303,007	315,245	328,165	338,010
Residential Streetlight Program	GM0403	-	150,000	150,000					
Pedestrian and Bicycle Mobility Program	GM2104	61,482	511,482	75,000	75,000	75,000	75,000	75,000	75,000
Streetlight LED Conversion Program	TBA	-	750,000		150,000	150,000	150,000	150,000	150,000
Public Art	GM1504		575,000		115,000	115,000	115,000	115,000	115,000
Park & Rec Masterplan & Implementation	TBA		875,000			125,000	250,000	250,000	250,000
Public Transit Improvements	TBA		75,000		15,000	15,000	15,000	15,000	15,000
Upper Turkey Creek Drainage Improvement	GM0204	490,420	10,490,420				3,000,000	3,500,000	3,500,000
Contingency	GMGNPR	-	1,637,120	192,120	115,500	73,000	385,500	435,500	435,500
Total General Projects		918,669	19,545,644	1,125,984	1,592,064	1,106,007	4,555,745	5,118,665	5,128,510
I-35 Redevelopment District Projects									
Underground Utilities	GT2205	20,100	4,020,100	4,000,000					
Contingency	GMGNRD	-	400,000	400,000	-				
Total I-35 Redevelopment District Projects		20,100	4,420,100	4,400,000	-	-	-	-	-
Special Sales Tax Projects - Stormwater/Streets									
Special Sales Tax Stormwater/Street exp 12/2030									
Traffic Signal Upgrades	GT2202		210,000	35,000	35,000	35,000	35,000	35,000	35,000
W. Vernon Place Drainage Improvement	TBA	27,465	1,790,454				171,336	1,591,653	
55th St - Merriam Dr to W. City Limit	GC2301	1,229,998	2,819,294	1,589,296					
Lowell Street - Johnson Dr to 55th Terr	GT2203		30,000	30,000					
Merriam Dr - Johnson Drive to 55th Street	GC2201	290,891	4,736,386	1,036,850	3,408,645				
75th Street - Switzer Rd to Antioch	GC2302		895,054	895,054					
50th Terr/England St to Kessler Lane Drainage	GT2204	28,372	1,515,104	456,322	1,030,410				
49th St - Antioch to Switzer	GC2401	-	3,267,021	300,462	38,378	2,928,181			
Merriam Connected Corridor Improvements	GC2501		780,000				30,000	750,000	
Merriam Dr - 55th St to 50th Terr	TBA	-	3,723,319				412,532	3,310,787	-
2025 Street & Drainage Improvements	TBA	-	3,127,670		282,000	2,845,670			
Johnson Dr - Mackey to Lowell (E. City Limits)	TBA		1,016,567			115,343	901,224	-	-
Merriam Dr - Shawnee Mission Pkwy to Johnson Dr	TBA		3,907,526				-	402,223	3,505,303
71st Street Reconstruction; Switzer to EOP	TBA		130,345					-	130,345
Carter Ave - Turkey Creek Dr to Carter	TBA		314,633						314,633
Contingency	GM1105	-	2,637,200	434,298	479,443	592,419	155,009	608,966	367,065
Total Special Sales Tax Projects - Stormwater/Streets		1,576,726	30,900,573	4,777,282	5,273,876	6,516,613	1,705,101	6,698,629	4,352,346
Maintenance Program									
2023 Program	TBA	-	242,635	242,635					
2024 Program	TBA	-	1,555,917		1,555,917				
2025 Program	TBA	-	1,138,000			1,138,000			
2026 Program	TBA	-	1,459,000				1,459,000		
2027 Program	TBA		768,000					768,000	
2028 Program	TBA		735,000						735,000
Small Drainage Projects - Replacement/Rehabilitation	GM1103	-	3,116,000	700,000	475,000	475,000	466,000	500,000	500,000
Sidewalk Maintenance/Repair Program	GM2002	-	738,140	124,140	70,000	-	144,000	200,000	200,000
Contingency	GM0303	-	975,270	106,678	210,092	161,300	206,900	146,800	143,500
Total Maintenance Program		-	10,727,962	1,173,453	2,311,009	1,774,300	2,275,900	1,614,800	1,578,500
Totals		2,515,495	65,594,279	11,476,719	9,176,949	9,396,920	8,536,746	13,432,094	11,059,356

Capital Improvement Program - Five Year Plan Revenue Summary by Project

Project Name	Revenue Source	City Project Number	Total through 2022	Total Project Estimate						
					2023	2024	2025	2026	2027	2028
General Projects										
City Hall Exterior Improvements	General	GM2001	124,038	305,236	181,198					
Downtown Revitalization	General	GM1902	242,729	2,292,729	250,000	800,000	250,000	250,000	250,000	250,000
Project Administration	General	GMMY99	-	1,883,657	277,666	321,564	303,007	315,245	328,165	338,010
Residential Streetlight Program	General	GM0403	-	150,000	150,000	-	-			
Pedestrian and Bicycle Mobility Program	General	GM2104	61,482	511,482	75,000	75,000	75,000	75,000	75,000	75,000
Streetlight LED Conversion Program	General	TBA	-	750,000		150,000	150,000	150,000	150,000	150,000
Public Art	General	GM1504		575,000		115,000	115,000	115,000	115,000	115,000
Park & Rec Masterplan & Implementation	General	TBA		875,000			125,000	250,000	250,000	250,000
Public Transit Improvements	General	TBA		75,000		15,000	15,000	15,000	15,000	15,000
Upper Turkey Creek Drainage Improvement	General	GM0204	122,920	10,122,920			-	3,000,000	3,500,000	3,500,000
	Watershed Funding		367,500	367,500						
Contingency	General	GMGNPR	-	1,637,120	192,120	115,500	73,000	385,500	435,500	435,500
Total General Projects			918,669	19,545,644	1,125,984	1,592,064	1,106,007	4,555,745	5,118,665	5,128,510
I-35 Redevelopment District Projects										
Underground Utilities	I-35 TIF	GT2205	20,100	4,020,100	4,000,000					
Contingency	I-35 TIF	GMGNRD		400,000	400,000	-	-	-	-	-
Total I-35 Redevelopment District Projects			20,100	4,420,100	4,400,000	-	-	-	-	-
Special Sales Tax Projects - Stormwater/Streets										
Special Sales Tax Stormwater/Street exp 12/2030										
Traffic Signal Upgrades	Street & Stormwater	GT2202		210,000	35,000	35,000	35,000	35,000	35,000	35,000
W. Vernon Place Drainage Improvement	Street & Stormwater	GM2101	27,465	1,790,454				171,336	1,591,653	
55th St - Merriam Dr to W. City Limit	Street & Stormwater	GC2301	800,067	1,594,715	794,648					
	CARS		429,931	1,224,579	794,648					
Lowell Street - Johnson Dr to 55th Terr	Street & Stormwater	GC2203		30,000	30,000	-	-	-	-	-
Merriam Dr - Johnson Drive to 55th Street	ARPA	GC2201	-	1,691,062	-	1,691,062				
	Street & Stormwater		290,891	1,698,324	769,050	638,383				
	CARS			1,347,000	267,800	1,079,200				
75th Street - Switzer Rd to Antioch	Street & Stormwater	GC2302		895,054	895,054	-				
50th Terr/England St to Kessler Lane Drainage	Street & Stormwater	GT2204	28,372	1,515,104	456,322	1,030,410				
49th St - Antioch to Switzer	Street & Stormwater	GC2401	-	1,820,431	300,462	38,378	1,481,591			
	CARS			1,446,590			1,446,590			
Merriam Connected Corridors	Street & Stormwater	GC2501	-	780,000				30,000	750,000	
Merriam Dr - 55th St to 50th Terr	Street & Stormwater	TBA	-	2,087,926				412,532	1,675,394	
	CARS			1,635,393					1,635,393	
2025 Street & Drainage Improvements	Street & Stormwater	TBA	-	2,586,910		282,000	2,304,910			
	Watershed Funding			540,760			540,760			
Johnson Dr - Mackey to Lowell (E. City Limits)	Street & Stormwater	TBA	-	585,955			115,343	470,612		
	CARS			430,612				430,612		
Merriam Dr - Shawnee Mission Pkwy to Johnson Dr	Street & Stormwater	TBA		2,174,874					402,223	1,772,651
	CARS			1,732,652						1,732,652
71st Street Reconstruction; Switzer to EOP	Street & Stormwater	TBA		130,345						130,345
Carter Ave - Turkey Creek Dr to Carter	Street & Stormwater	TBA		314,633						314,633
Contingency	Street & Stormwater	GM1105		2,637,200	434,298	479,443	592,419	155,009	608,966	367,065
Total Special Sales Tax Projects - Stormwater/Streets			1,576,726	30,900,573	4,777,282	5,273,876	6,516,613	1,705,101	6,698,629	4,352,346

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

Project Name	Revenue Source	City Project Number	Total through 2022	Total Project Estimate	2023	2024	2025	2026	2027	2028
Maintenance Program										
2023 Program	Sp Street & Highway Fund	TBA	-	242,635	242,635					
2024 Program	Sp Street & Highway Fund	TBA	-	300,000		300,000				
	Overlay Supplement		-	1,100,917		1,100,917				
	Sidewalk Maintenance		-	130,000		130,000				
	Small Drainage			25,000		25,000				
2025 Program	Sp Street & Highway Fund	TBA	-	300,000			300,000			
	Overlay Supplement		-	798,000			798,000			
	Sidewalk Maintenance		-	15,000			15,000			
	Small Drainage			25,000			25,000			
2026 Program	Sp Street & Highway Fund	TBA	-	300,000				300,000		
	Overlay Supplement			735,000				735,000		
	Sidewalk Maintenance			56,000				56,000		
	Small Drainage			34,000				34,000		
	I-35 TIF			334,000				334,000		
2027 Program	Sp Street & Highway Fund	TBA	-	300,000					300,000	
	Overlay Supplement			468,000					468,000	
2028 Program	Sp Street & Highway Fund			300,000						300,000
	Overlay Supplement			420,000						420,000
	Sidewalk Maintenance			15,000						15,000
Small Drainage - Replacement/Rehabilitation	Small Drainage	GM1103	-	3,116,000	700,000	475,000	475,000	466,000	500,000	500,000
Sidewalk Maintenance/Repair Program	Sidewalk Maintenance	GM2002	-	738,140	124,140	70,000	-	144,000	200,000	200,000
Contingency	General	GM0303	-	975,270	106,678	210,092	161,300	206,900	146,800	143,500
Total Maintenance Program			-	10,727,962	1,173,453	2,311,009	1,774,300	2,275,900	1,614,800	1,578,500
Totals			2,515,495	65,594,279	11,476,719	9,176,949	9,396,920	8,536,746	13,432,094	11,059,356

Project Index Listing

Page #	Project	Description	Anticipated Construction Year
General Projects			
145	Downtown Revitalization	Improvements to the Historic Downtown Corridor	2023-2028
146	Pedestrian & Bicycle Mobility Program	Roadway and Trail Improvements	2024-2028
147	Streetlight LED Conversion	City-wide	2024-2028
148	Public Art	City-wide	2024-2028
149	Park & Recreation Masterplan & Implementation	City-wide	2025-2028
150	Public Transit Improvements	City-wide	2024-2028
151	Upper Turkey Creek Improvement	Entire Channel Through Merriam	2026-2028
I-35 Redevelopment District Projects			
152	Underground Utilities	Shawnee Mission Pkwy & I-35	2023-2024
Special Sales Tax Projects - Stormwater/Streets			
153	Traffic Signal Protective-Permissive Left-Turn Phasing	City-wide	2024-2028
154	West Vernon Place Drainage Improvement	West Vernon Subdivision	2026-2027
155	Merriam Drive Improvements	Johnson Dr to 55th St	2023-2024
156	50th Terr/England to Kessler Ln Drainage Improvements	South Park and Silverwood Subdivisions	2023-2024
157	49th Street Improvement	Antioch to Switzer	2023-2025
158	Merriam Connected Corridors	Antioch & Merriam Drive	2026-2027
159	Merriam Drive Improvements	55th St to 50th Terr	2026-2027
160	2025 Street & Drainage Improvements	59 Ter, 60th St, 61st Street East to City Limits	2024-2025
161	Johnson Drive	Mackey Street to East City Limits	2025-2026
162	Merriam Drive Improvements	Shawnee Mission Pkwy to Johnson Drive	2027-2028
163	71st Street Reconstruction	Switzer Rd to End of Pavement	2028
164	Carter Avenue	Turkey Creek Drive to Carter	2028
Public Works Maintenance Program			
165	2024 Mill & Overlay Program	W. 50th Terr., W. 51st St., Booker St., England St., Grandview St., and Grant St.	2024
166	2025 Mill & 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
167	2026 Mill & Overlay Program	Mastin Dr., W. 66th Terr., E. 65th Dr., W. 65th St., and W. 65th Place	2026
168	2027 Mill & Overlay Program	W. 57th St., W. 58th St., W. 58th Terr., Kessler Lane, Hocker Dr., Slater St., W. 60th Terr., and W. 60th St.	2027
169	2028 Mill & Overlay Program	Hemlock St., W., 59th Terr, Hadley St., and W. 60th St.	2028
170	Small Drainage Projects	Various Pipes Replacement/Rehabilitation	2024-2028
171	Sidewalk Maintenance Program	City-wide	2024-2028

* Street and stormwater projects have been estimated to reduce rather than increase costs. Additionally, projects are not estimated to have a material impact on future maintenance costs.

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 Avenue
Brown Park Creek Improvements (Upper)	From 47th Street to Knox Avenue
Residential Streets Grove VI Improvements	51st Street - Benson Street - Campbell Lane
67th Street / East Frontage Intersection Improvements	67th Street and East Frontage Road

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PI TBA-2022
Project Name Downtown Revitalization

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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.

Expenditures	2024	2025	2026	2027	2028	Total
Design & Other	800,000	250,000	250,000	250,000	250,000	1,800,000
Total	800,000	250,000	250,000	250,000	250,000	1,800,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	800,000	250,000	250,000	250,000	250,000	1,800,000
Total	800,000	250,000	250,000	250,000	250,000	1,800,000

Budget Impact/Other

Budget impact will depend upon the choices made for future development.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PR TBA-2021
Project Name Pedestrian and Bicycle Mobility Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

The Comprehensive Plan 2040 identified pedestrian and bicycle mobility as a top concern. In 2022 a bicycle facilities study was approved. This study has created a map and street/trail profiles of identified/classified key bike/trail routes (i.e. residential shared the road, bike corridors with dedicated on-street bike lanes, routes with off-street facilities within ROW, and bike/trail routes that are not along streets, etc.). Merriam will identify area each year 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.

Expenditures	2024	2025	2026	2027	2028	Total
Bike/Trail Implementation	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Budget Impact/Other

This project will have a minor impact to the maintenance budget as pavement markings will need to be maintained.

Capital Improvement Plan
City of Merriam, Kansas

2024 *thru* 2028

Project # PR TBA-2025
Project Name Streetlight LED Conversion Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact Public Works Director
Priority 3 Important



Description

With the City Council goal to encourage energy-reducing & recycling efforts, this program is to transition from HPS to LED street lighting fixtures. This program dedicates available dollars each year to add LED fixtures to existing streetlights. These new fixtures will be installed and maintained by the City's Public Works department.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Material	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	150,000	150,000	150,000	150,000	150,000	750,000
Total	150,000	150,000	150,000	150,000	150,000	750,000

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PA Ongoing
Project Name Public Art

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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

Meets council goals and objectives.

Expenditures	2024	2025	2026	2027	2028	Total
Design/Construction	115,000	115,000	115,000	115,000	115,000	575,000
Total	115,000	115,000	115,000	115,000	115,000	575,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	115,000	115,000	115,000	115,000	115,000	575,000
Total	115,000	115,000	115,000	115,000	115,000	575,000

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

Capital Improvement Plan

2024 *thru* 2028

City of Merriam, Kansas

Project # P&R TBA-2025
Project Name Park and Recreation Master Plan

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact Parks & Recreation Director
Priority 3 Important

**Description**

In an effort to better serve the changing needs of Merriam residents, a holistic 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.

Expenditures	2024	2025	2026	2027	2028	Total
Master Plan Process		125,000				125,000
Implementation			250,000	250,000	250,000	750,000
Total		125,000	250,000	250,000	250,000	875,000

Funding Sources	2024	2025	2026	2027	2028	Total
Various		125,000	250,000	250,000	250,000	875,000
Total		125,000	250,000	250,000	250,000	875,000

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PI TBA2-2024
Project Name Public Transit Improvements

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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

Meets council goals and objectives.

Expenditures	2024	2025	2026	2027	2028	Total
Design/Construction	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	15,000	15,000	15,000	15,000	15,000	75,000
Total	15,000	15,000	15,000	15,000	15,000	75,000

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

Capital Improvement Plan

City of Merriam, Kansas

2024 thru 2028

Project # TBA-2023
Project Name Upper Turkey Creek Improvement

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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

To address infrastructure needs that exist in Merriam today and will start the City on a path of making regular investment in the City maintenance and improvement.

Expenditures	2024	2025	2026	2027	2028	Total
Construction			3,000,000	3,500,000	3,500,000	10,000,000
Total			3,000,000	3,500,000	3,500,000	10,000,000

Funding Sources	2024	2025	2026	2027	2028	Total
General			3,000,000	3,500,000	3,500,000	10,000,000
Total			3,000,000	3,500,000	3,500,000	10,000,000

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PI TBA-2024
Project Name Underground Utilities

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

This project will underground utilities along the Shawnee Mission Parkway corridor from I-35 and to just east of Antioch Road between W. 62nd Terrace between 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 for the redevelopment of the Kmart site, it will be coordinated with that site's construction activities.

Justification

Meets council goals and objectives.

Expenditures	2024	2025	2026	2027	2028	Total
Utility Relocations	4,000,000					4,000,000
Total	4,000,000					4,000,000

Funding Sources	2024	2025	2026	2027	2028	Total
1-35 TIF	4,000,000					4,000,000
Total	4,000,000					4,000,000

Budget Impact/Other

The project will be paid out of the TIF Funding and will not effect the operation budget

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PR TBA1-2022
Project Name Traffic Signal - Permissive Left-Turn Phasing

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

Whenever possible convert existing traffic signals to allow Protective-Permissive Left-Turn Phasing to aid in the movement of traffic and reduce unnecessary idling. The cost will cover traffic signal study and if warranted the modifications necessary allow Protective-Permissive Left-Turn Phasing. We will look at one intersection a year.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Material	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Budget Impact/Other

This project is not expected to have a significant effect on operating budget

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # DR TBA-2027
Project Name West Vernon Place Drainage Improvement

Type Improvement
Useful Life
Category General CIP
Department Public Works / CIP
Contact
Priority 3 Important



Description

This project entails the rehabilitation of West Vernon Place Subdivision Street and Drainage system. This Project would bring the streets up to current APWA standards. The scope of work includes the replacement of curb/gutters, new sidewalk/ADA ramps as required, a 2-inch mill/overlay, new pavement markings, and new storm drainage system, along with a water quality treatment system.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering			171,336			171,336
Utility Relocations				95,187		95,187
Construction				1,496,466		1,496,466
Total			171,336	1,591,653		1,762,989

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax			171,336	1,591,653		1,762,989
Total			171,336	1,591,653		1,762,989

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # CARS GC2201
Project Name CARS 2023 Merriam Dr - Johnson Dr. to 55th St.

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

The project entails 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, and new pavement markings. Streetlights and traffic signal improvements as needed. The City of Merriam plans to request funding from Johnson County CARS.

Justification

Meets council goals and objectives.

Expenditures	2024	2025	2026	2027	2028	Total
Construction	3,029,880					3,029,880
Construction	378,765					378,765
Engineering/Other						
Total	3,408,645					3,408,645

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax	638,383					638,383
ARPA	1,691,062					1,691,062
CARS - Co. Assisted Road System	1,079,200					1,079,200
Total	3,408,645					3,408,645

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project #	DR TBA-2023
Project Name	50th Ter./England St. to Kessler St. Drainage
Type	Improvement
Useful Life	
Category	General CIP
Department	Public Works / CIP
Contact	
Priority	3 Important



Description

These subdivisions were developed in phases without any comprehensive drainage system improvements. This system begins on 47th Ter., flows south and outlets in the side/back yard of 9224 50th Ter. The water leaving the storm drain then crosses properties to an inlet/catch basin near England St. and 50th Ter. Our current storm drain design criteria is to design for a 10-year rain event, and this current system is experiencing issues during 2-year rain events.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Construction	936,736					936,736
Construction	93,674					93,674
Engineering/Other						
Total	1,030,410					1,030,410

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax	1,030,410					1,030,410
Total	1,030,410					1,030,410

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.

Capital Improvement Plan City of Merriam, Kansas

2024 *thru* 2028

Project # CARS GC 2401
Project Name CARS 2025 49th Street- Antioch Rd. to Switzer Rd.

Type Improvement **Department** Public Works / CIP
Useful Life **Contact**
Category General CIP **Priority** 3 Important



Description

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.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering	38,378					38,378
Easement Acquisition		20,000				20,000
Utility Relocations		15,000				15,000
Construction		2,606,469				2,606,469
Construction Engineering/Other		286,712				286,712
Total	38,378	2,928,181				2,966,559

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax	38,378	1,481,591				1,519,969
CARS - Co. Assisted Road System		1,446,590				1,446,590
Total	38,378	2,928,181				2,966,559

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # CARS TBA-26
Project Name CARS 2027 Merriam Dr - 55th St. to 50th Terrace

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

This project entails 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, and new pavement markings. Street light 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.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering			412,532			412,532
Easement Acquisition				20,000		20,000
Utility Relocations				20,000		20,000
Construction				2,946,655		2,946,655
Construction Engineering/Other				324,132		324,132
Total			412,532	3,310,787		3,723,319

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax			412,532	1,675,394		2,087,926
CARS - Co. Assisted Road System				1,635,393		1,635,393
Total			412,532	3,310,787		3,723,319

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 thru 2028

Project # DR TBA-2024
Project Name 2025 Street & Drainage Improvements

Type Improvement
Useful Life
Category General CIP
Department Public Works / CIP
Contact
Priority 3 Important



Description

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

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering	282,000					282,000
Easement Acquisition		100,000				100,000
Utility Relocations		10,000				10,000
Construction		282,000				282,000
Engineering/Other						
Mill/Overlay/Sidewalks		857,000				857,000
Storm Drains		1,411,670				1,411,670
Sidewalk Maintenance Program		185,000				185,000
Total	282,000	2,845,670				3,127,670

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax	282,000	2,304,910				2,586,910
Watershed Eligible Funding 50%		540,760				540,760
Total	282,000	2,845,670				3,127,670

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # CARS TBA-25
Project Name CARS 2026 Johnson Dr. Street Improvements

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

This project entails 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, new pavement markings. The City of Merriam will be requesting funding from Johnson County CARS for this project.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering		115,343				115,343
Easement Acquisition			20,000			20,000
Utility Relocations			20,000			20,000
Construction			768,950			768,950
Construction Engineering/Other			92,274			92,274
Total		115,343	901,224			1,016,567

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax		115,343	470,612			585,955
CARS - Co. Assisted Road System			430,612			430,612
Total		115,343	901,224			1,016,567

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # CARS TBA-27
Project Name CARS 2028 Merriam Dr. - SMPKY to Johnson Dr

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

This project entails the rehabilitation of Merriam 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.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering				402,223		402,223
Easement Acquisition					20,000	20,000
Utility Relocations					20,000	20,000
Construction					3,094,021	3,094,021
Construction Engineering/Other					371,282	371,282
Total				402,223	3,505,303	3,907,526

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax				402,223	1,772,651	2,174,874
CARS - Co. Assisted Road System					1,732,652	1,732,652
Total				402,223	3,505,303	3,907,526

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PI TBA-2026
Project Name 71st Street Reconstruction - Switzer Rd to EOP

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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, trail replacement.

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering					130,345	130,345
Total					130,345	130,345

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax					130,345	130,345
Total					130,345	130,345

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # CARS TBA-28
Project Name CARS 2029 Carter Ave -Turkey Creek Dr to Carter

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

This project entails the rehabilitation of Carter Ave. 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.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering					314,633	314,633
Total					314,633	314,633

Funding Sources	2024	2025	2026	2027	2028	Total
1/4th-cent Sales Tax					314,633	314,633
Total					314,633	314,633

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # MO 2024
Project Name Mill and Overlay Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

The Public Works department routinely inspects and maintains City streets, sidewalks, sidewalk ADA ramps, curbs, storm drains, streetlights, etc. Based on these inspections, staff has developed a 5 year Mill and Overlay Program. The Mill and Overlay is typically funded from the Special Highway Fund, but may incorporate sources within the Five-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

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering	50,000					50,000
Construction	1,505,917					1,505,917
Total	1,555,917					1,555,917

Funding Sources	2024	2025	2026	2027	2028	Total
Overlay	1,100,917					1,100,917
Public Works Special Hwy	300,000					300,000
Sidewalk	130,000					130,000
Small Drainage	25,000					25,000
Total	1,555,917					1,555,917

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # MO 2025
Project Name Mill and Overlay Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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

Street Name: West 47th Terrace, West 48th Street, Eby Street, Slater Street, England Street, Kessler Street, West 48th Terrace, Hayes Street and Benson Street

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering		40,000				40,000
Construction		1,098,000				1,098,000
Total		1,138,000				1,138,000

Funding Sources	2024	2025	2026	2027	2028	Total
Overlay		798,000				798,000
Public Works Special Hwy		300,000				300,000
Sidewalk		15,000				15,000
Small Drainage		25,000				25,000
Total		1,138,000				1,138,000

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 thru 2028

Project # MO 2026
Project Name Mill and Overlay Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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

Street Name: West 57th Street, West 58th Street, West 58th Terrace, Kessler Lane, Hocker Drive, Slater Street, West 60th Terrace and West 60th Street

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering			60,000			60,000
Construction			1,399,000			1,399,000
Total			1,459,000			1,459,000

Funding Sources	2024	2025	2026	2027	2028	Total
1-35 TIF			334,000			334,000
Overlay			735,000			735,000
Public Works Special Hwy			300,000			300,000
Sidewalk			56,000			56,000
Small Drainage			34,000			34,000
Total			1,459,000			1,459,000

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.

Capital Improvement Plan

2024 *thru* 2028

City of Merriam, Kansas

Project # **MO 2027**
 Project Name **Mill and Overlay Program**

Type Improvement Department Public Works / CIP
 Useful Life Contact
 Category General CIP Priority 3 Important



Description

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

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

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering				25,000		25,000
Construction				743,000		743,000
Total				768,000		768,000

Funding Sources	2024	2025	2026	2027	2028	Total
Overlay				468,000		468,000
Public Works Special Hwy				300,000		300,000
Total				768,000		768,000

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.

Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # **MO 2028**
 Project Name **Mill and Overlay Program**

Type Improvement
 Useful Life
 Category General CIP

Department Public Works / CIP
 Contact
 Priority 3 Important



Description

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

Street Name: Hemlock Street, West 59th Terrace, Hadley Street, West 60th Street

Justification

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

Expenditures	2024	2025	2026	2027	2028	Total
Engineering					20,000	20,000
Construction					715,000	715,000
Total					735,000	735,000

Funding Sources	2024	2025	2026	2027	2028	Total
Overlay					420,000	420,000
Public Works Special Hwy					300,000	300,000
Sidewalk					15,000	15,000
Total					735,000	735,000

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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PR GM1103
Project Name Small Drainage Projects

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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 reconstruction of street 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 find best option including in-house work with the Public Works crews.

Justification

Meets council goals and objectives. Sustain capital improvement efforts.

Expenditures	2024	2025	2026	2027	2028	Total
Construction	475,000	475,000	466,000	500,000	500,000	2,416,000
Total	475,000	475,000	466,000	500,000	500,000	2,416,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	475,000	475,000	466,000	500,000	500,000	2,416,000
Total	475,000	475,000	466,000	500,000	500,000	2,416,000

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 years' 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.



Capital Improvement Plan

City of Merriam, Kansas

2024 *thru* 2028

Project # PR GM2002
Project Name Sidewalk Maintenance Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

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.

Expenditures	2024	2025	2026	2027	2028	Total
Construction	70,000	0	144,000	200,000	200,000	614,000
Total	70,000	0	144,000	200,000	200,000	614,000

Funding Sources	2024	2025	2026	2027	2028	Total
General	70,000	0	144,000	200,000	200,000	614,000
Total	70,000	0	144,000	200,000	200,000	614,000

Budget Impact/Other

Sidewalk repairs currently resides 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.

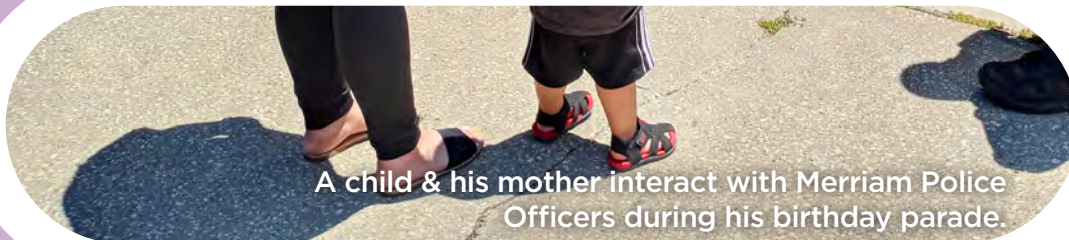
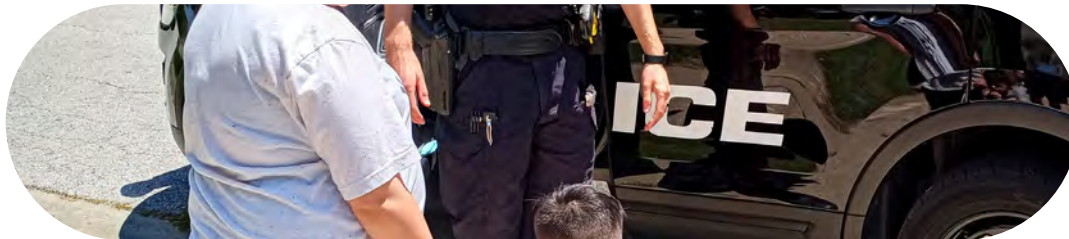
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2024

CITY OF MERRIAM, KANSAS

STATISTICAL

ANNUAL BUDGET



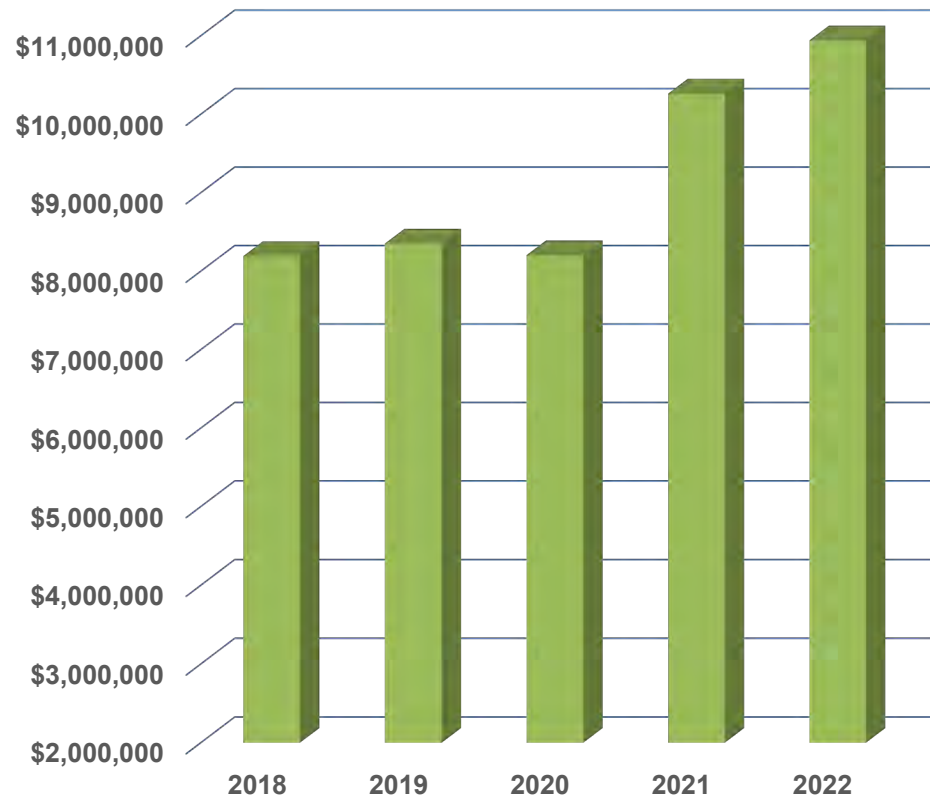
A child & his mother interact with Merriam Police Officers during his birthday parade.



**City Sales and Use Tax History (General Fund only)
2018 through 2022**

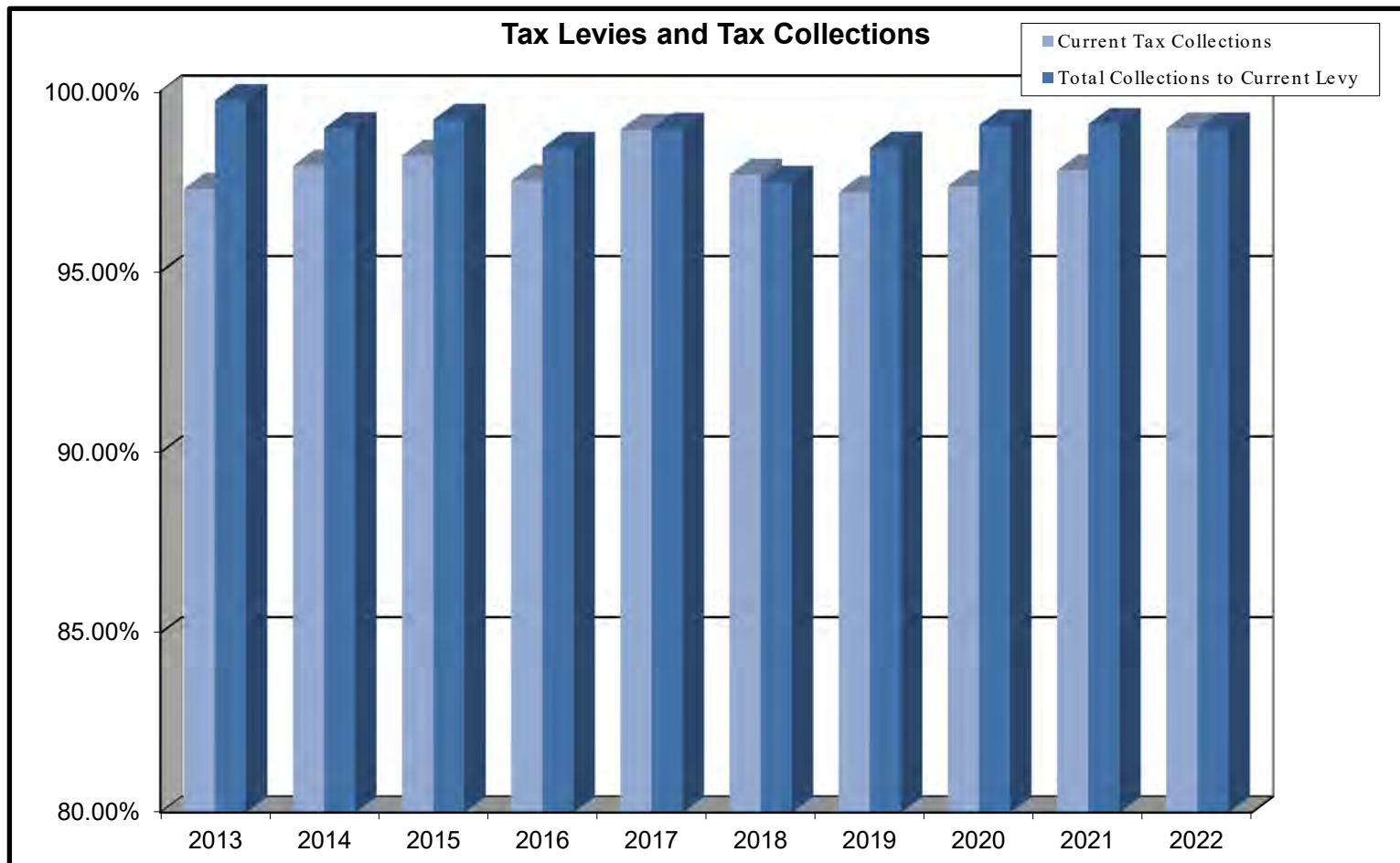
Year	2018	2019	2020	2021	2022
Annual Total	\$ 8,192,369	\$ 8,352,658	\$ 8,204,674	\$ 10,264,032	\$ 10,942,074

**Annual City Sales and Use Tax Comparison
2018 - 2022**



**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2022**

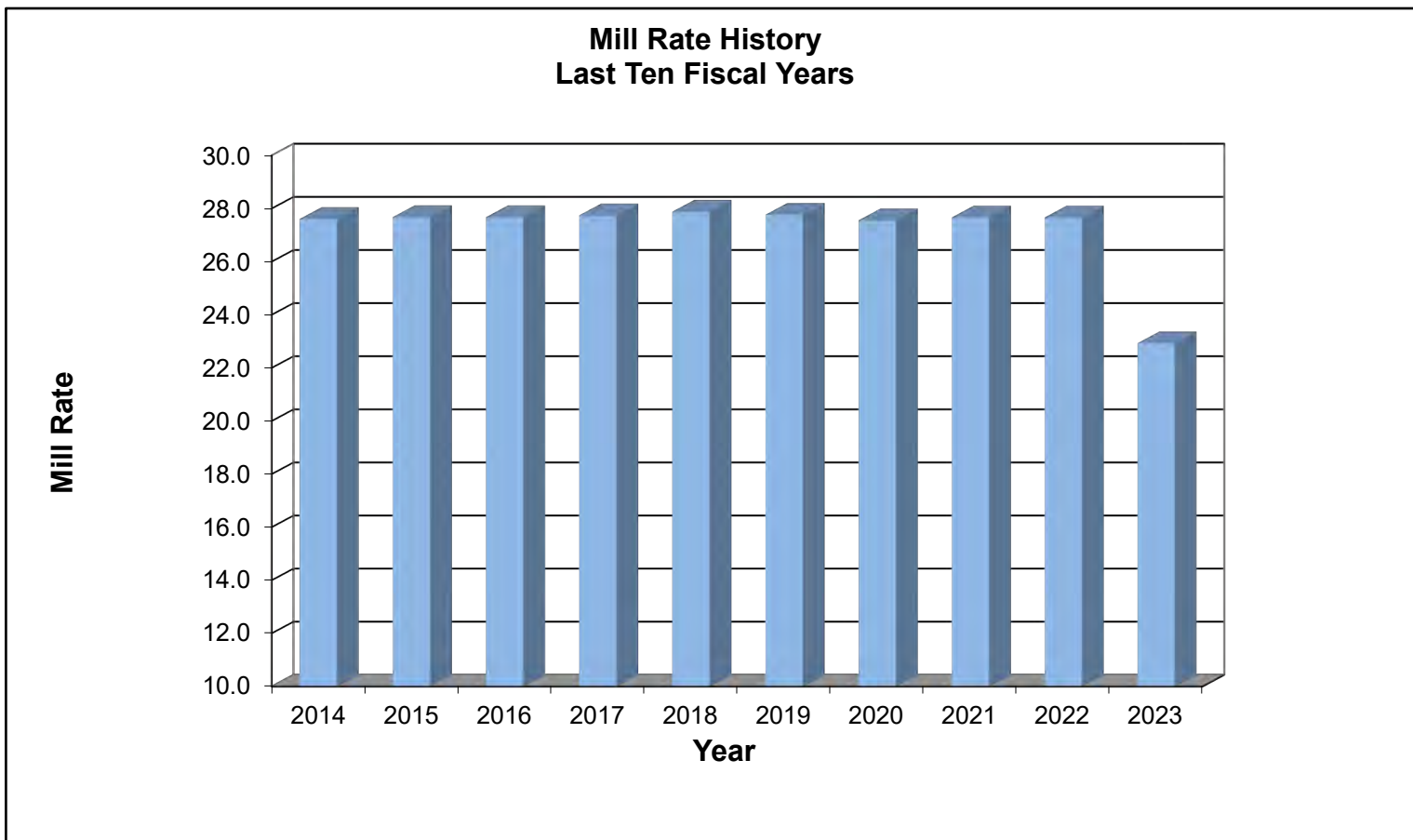
Year (1)	Total Tax Levy	Current Tax Collections	Percentage Current Tax Collected	Prior Years' Tax Collected	Total Tax Collections	Percentage Total Collection to Current Levy
2013	\$ 3,986,833	\$ 3,879,588	97.31%	\$ 97,986	\$ 3,977,574	99.77%
2014	4,121,652	4,037,075	97.95%	42,949	4,080,024	98.99%
2015	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%	-	6,173,280	98.98%



Note (1): The year shown is the year in which collections were received. The levy or assessment is certified to the County the previous year.

**Assessed Valuation Growth/ Mill History - Last Ten Fiscal Years
December 31, 2022**

Year	Assessed Valuation	Increase/ (Decrease)	% of Increase/ (Decrease)	Mill Rate	Mill Generated Tax Collections	Increased Ad Valorem Taxes
2014	\$ 162,552,346	\$ 13,352,274	8.95%	27.605	\$ 4,487,258	8.87%
2015	171,727,663	9,175,317	5.64%	27.676	4,752,735	5.92%
2016	187,060,595	15,332,932	8.93%	27.673	5,176,528	8.92%
2017	190,021,196	2,960,601	1.58%	27.741	5,271,378	1.83%
2018	200,819,865	10,798,669	5.68%	27.880	5,598,858	6.21%
2019	205,174,988	4,355,123	2.17%	27.765	5,696,684	1.75%
2020	214,304,483	9,129,495	4.45%	27.558	5,905,803	3.67%
2021	225,468,897	11,164,414	5.21%	27.665	6,237,597	5.62%
2022	247,606,705	22,137,808	9.82%	27.665	6,850,039	9.82%
2023 *	268,127,155	20,520,450	8.29%	22.929	6,147,888	-10.25%



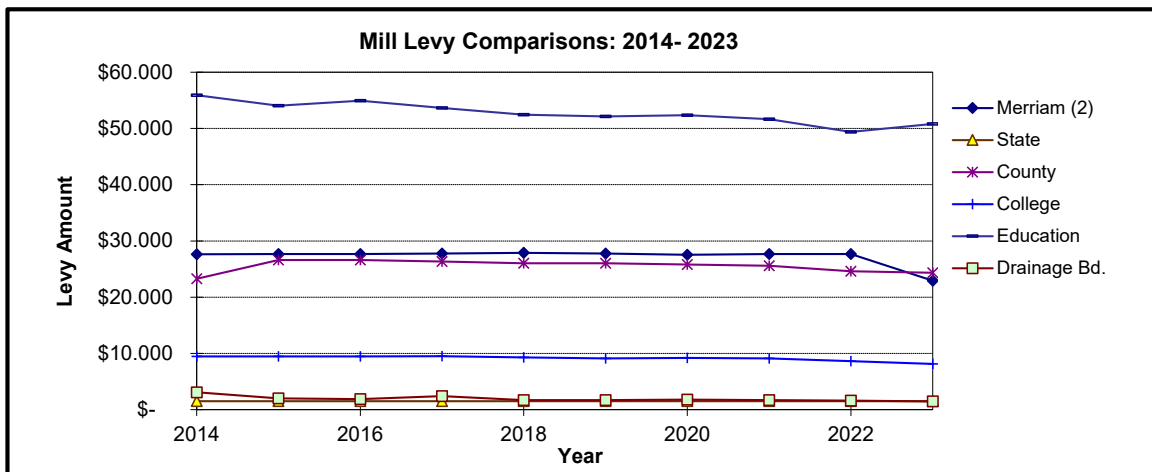
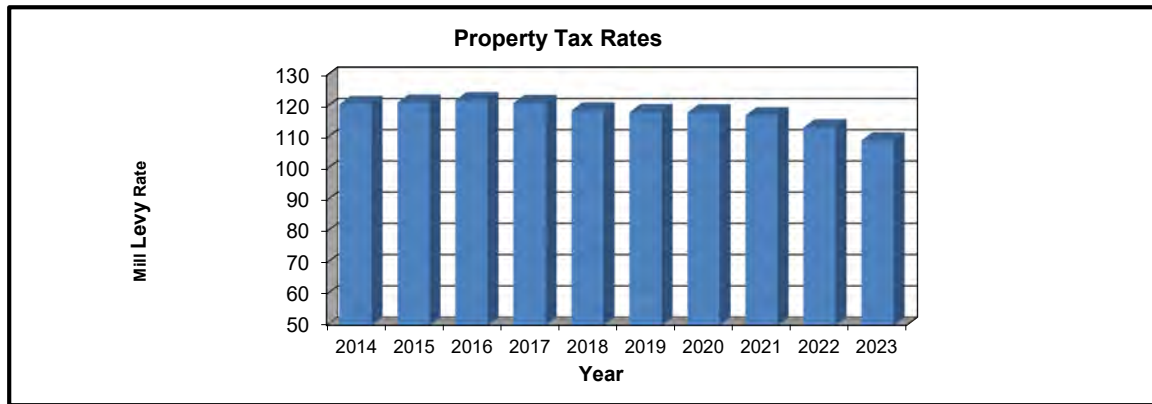
* The 2023 mill rate for the City of Merriam was budgeted to be 27.415, a decrease of 0.25 from 2022. However, due to a clerical error, the mill rate was further reduced to 22.929. This City is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy in 2025 will be increased back to 2023 levels.

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
2014	\$ 27.605	\$ 1.500	\$ 23.270	\$ 9.461	\$ 55.911	\$ 3.088	\$ 120.835
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

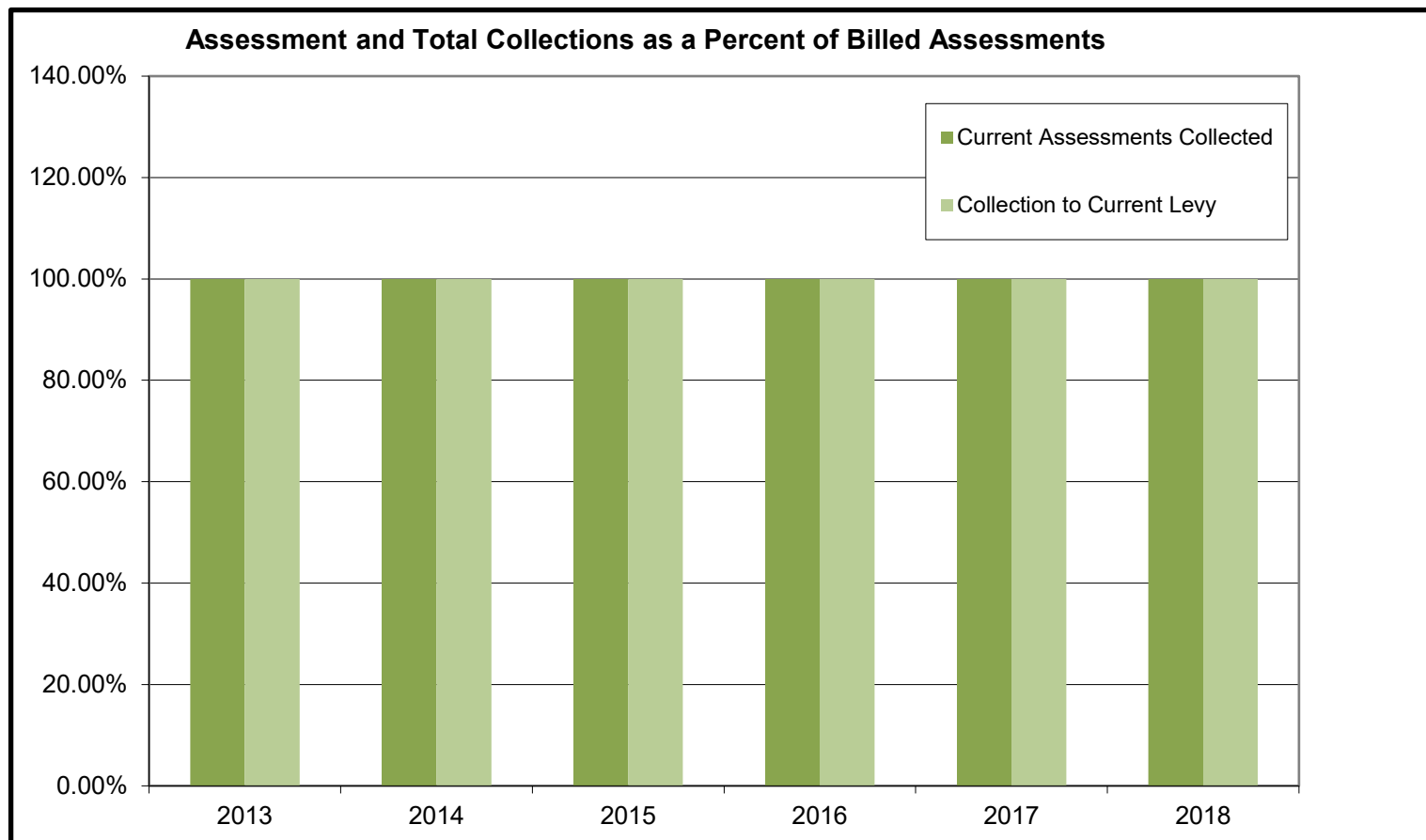
Note (1) Indicates assessment year and year of levy. Represents basis for the following budget year.

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 is anticipating deferring the purchase of equipment and other expenditures to offset the decrease. The City has projected that the mill levy in 2025 will be increased back to 2023 levels.



**Special Assessment Billings and Collections - Last Ten Fiscal Years
December 31, 2022**

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
2013	\$ 419,300	\$ 419,300	100.00%	\$ -	\$ 419,300	100.00%
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%



Note (1): The year shown is the year in which collections were received. The levy or assessment is is certified to the County the previous year.

**Statement of Direct and Overlapping Debt
December 31, 2022 and 2021**

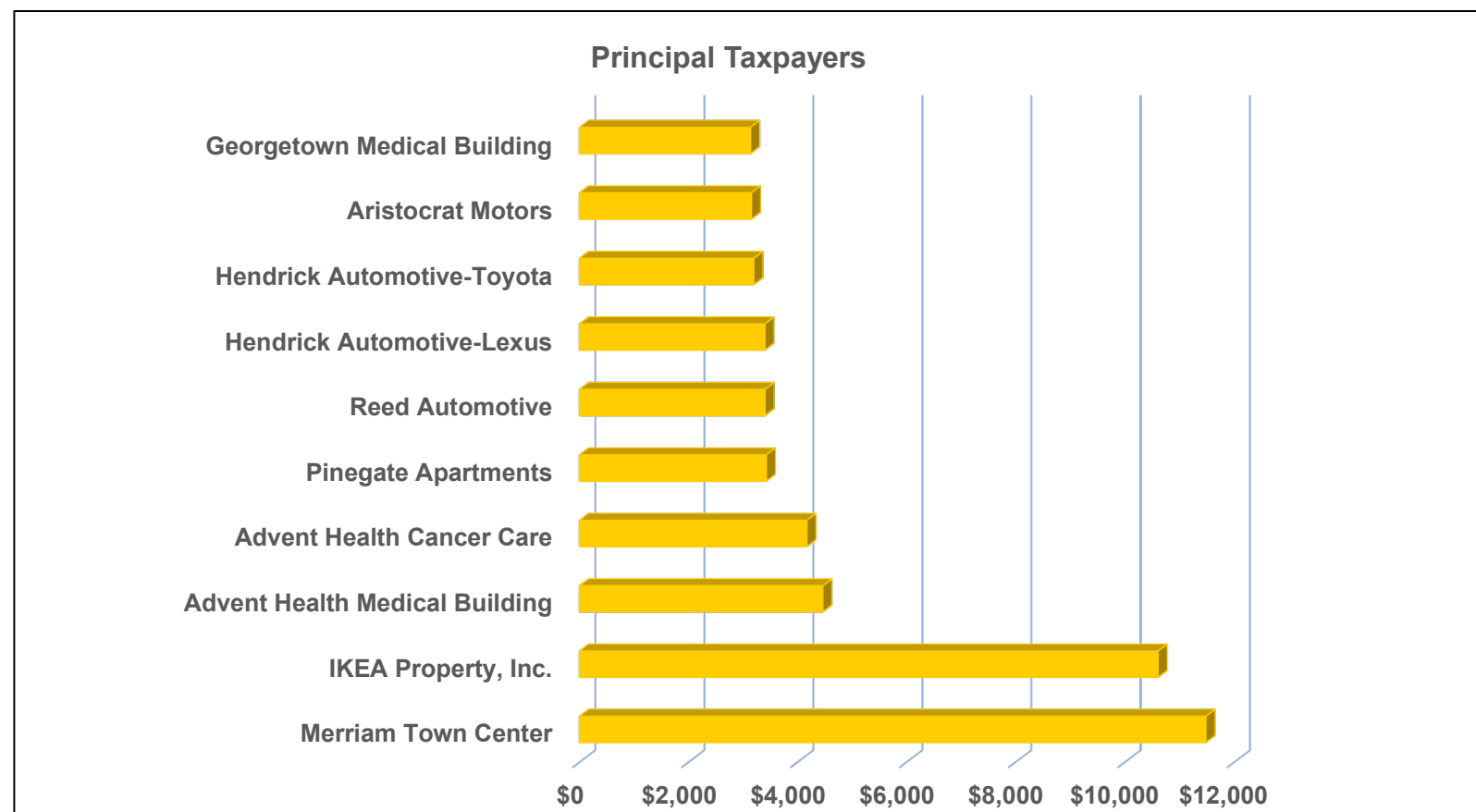
	December 31, 2022		December 31, 2021	
	<u>% of Debt Applicable to City</u>	<u>City of Merriam Share of Debt</u>	<u>% of Debt Applicable to City</u>	<u>City of Merriam Share of Debt</u>
Direct Debt:				
Bonded Debt				
General Obligation:				
Direct tax supported *		\$ 13,709,185		\$ 16,606,923
Overlapping Debt:				
Governmental Unit:				
Shawnee Mission Unified				
School District	4.97%	\$ 18,637,441	4.98%	\$ 20,170,484
Johnson County	1.84%	265,119	1.84%	265,377
Johnson County Community College	1.84%	805,898	1.84%	844,747
Parks and Recreation	1.84%	<u>754,915</u>	1.84%	<u>822,885</u>
Total Overlapping Debt		<u>\$ 20,463,373</u>		<u>\$ 22,103,493</u>
Combined Direct and Overlapping Debt		<u><u>\$ 34,172,558</u></u>		<u><u>\$ 38,710,416</u></u>

* Amounts include unamortized premium/discount.

Principal Property Taxpayers December 31, 2022

Company Name	Business	Assessed Valuation	Percent of Total Assessed Valuation
Merriam Town Center	Shopping Center	\$ 11,477,000	5.09%
IKEA Property, Inc.	Home Furnishings	10,604,251	4.70%
Advent Health Medical Building	Medical Building	4,460,250	1.98%
Advent Health Cancer Care	Medical Building	4,167,001	1.85%
Pinegate Apartments	Apartment Building	3,421,940	1.52%
Reed Automotive	Automobile Dealer	3,399,403	1.51%
Hendrick Automotive-Lexus	Automobile Dealer	3,397,213	1.51%
Hendrick Automotive-Toyota	Automobile Dealer	3,193,243	1.42%
Aristocrat Motors	Automobile Dealer	3,150,000	1.40%
Georgetown Medical Building	Medical Building	3,133,750	1.39%
Totals		\$ 50,404,051	22.37%

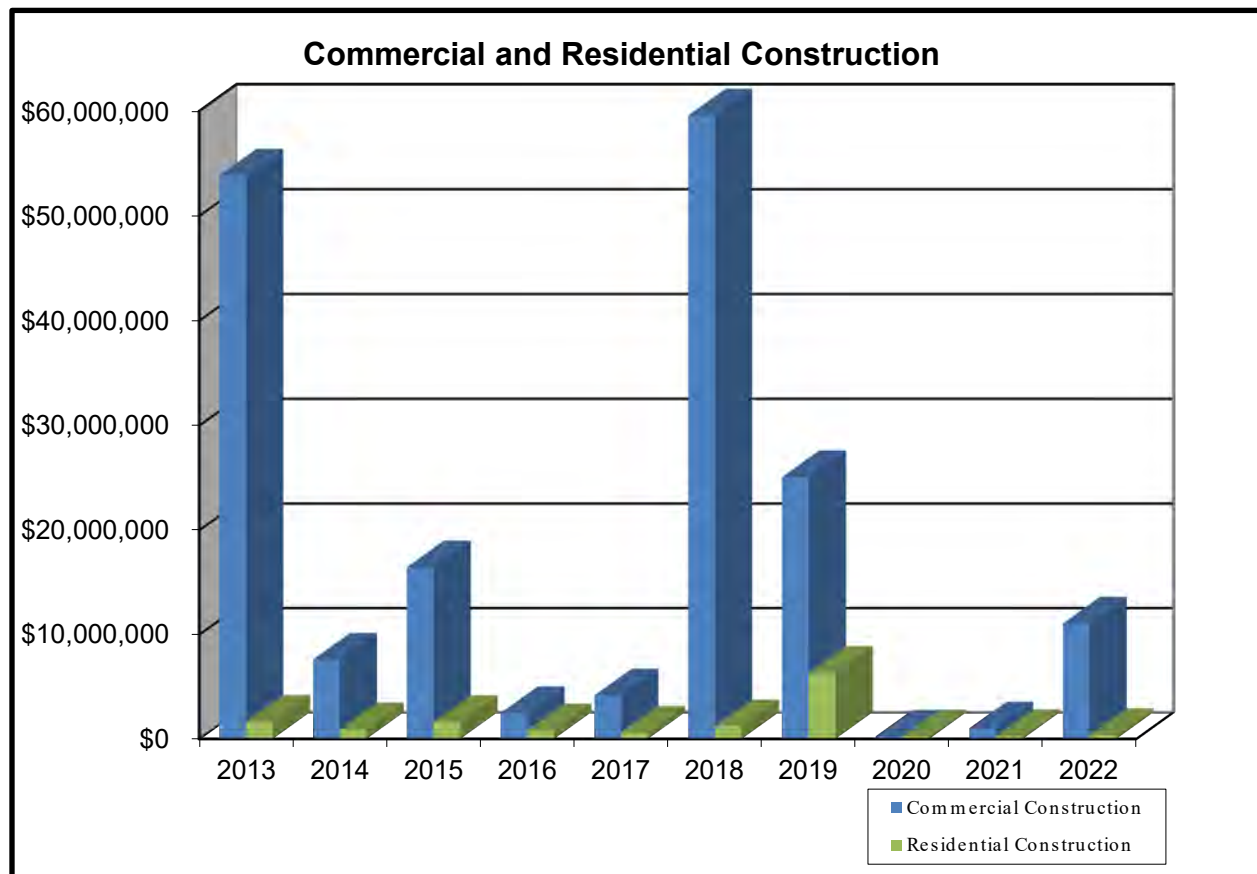
(Assessed values on chart below are in thousands of dollars.)



Source: Johnson County Appraiser

**Property Value of New Construction - Last Ten Fiscal Years
December 31, 2022**

Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Units	Value (1)	Number of Units	Value (1)
2013	8	\$ 53,858,792	12	\$ 1,665,000
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



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

***Demographic & Economic Statistics - Last Ten Years
December 31, 2022***

<u>Year</u>	<u>Population (a)</u>	<u>Median Age (b)</u>	<u>Personal Income</u>	<u>Unemployment Rate (c)</u>	<u>Per Capita Personal Income</u>
2013	11,174	38.1	\$ 329,498,912	4.70%	\$ 29,488
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

(a) Population data for 2012-2020 is based upon State of Kansas estimates. The data for 2021 and 2022 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.

**Operating Indicators by Function - Last Five Years
December 31, 2022**

Function/Program	2018	2019	2020	2021	2022
General government					
Occupational licenses issued	765	781	788	1,059	913
Vendor payments by check	2,750	2,669	2,339	2,258	2,384
Court filings processed	7,223	5,198	6,288	6,843	5,367
Law enforcement					
Physical arrests	1,387	1,196	1,104	1,295	1,091
Accidents investigated	697	621	444	450	496
Traffic violations issued	7,424	5,043	6,339	6,735	5,242
Animal control service calls	519	454	378	383	510
Fire prevention and control					
Fire inspections performed	556	361	356	277	325
Alarm responses	1,873	1,736	2,128	2,101	2,392
Public education attendance	1,487	2,208	238	200	7,597
Public works					
Miles of street repair/overlay	3.9	1.8	1.9	2.9	2.2
Acres mowed	89	89	89	89	89
Miles of curbing/sidewalk repaired	3.2	2.1	2.1	1.0	1.5
Culture and recreation					
Community Center visits (a)	49,348	43,600	16,302	88,708	146,125
Community Center rentals/classes (a)	n/a	n/a	3,395	20,462	48,875
Aquatic Center attendance (a)	18,216	n/a	n/a	n/a	n/a
Farmers' Market ave. wkly. attend. (a)	592	454	544	495	546
Special Events attendance	10,681	10,391	n/a	7,563	15,045
Community development					
Construction permits issued	439	582	482	504	474
Value of new commercial const.	\$ 59,582,901	\$ 25,075,504	\$ 249,753	\$ 1,022,155	\$ 11,083,939
Value of residential construction	\$ 3,554,319	\$ 9,210,374	\$ 3,206,547	\$ 3,470,183	\$ 3,588,051
Capital improvement program					
Number of projects managed	17	15	12	12	10

(a) The Aquatic Center was demolished in 2018 to construct the new Community Center, which opened in July 2020 and includes both indoor and outdoor pools. Beginning in 2020, Community Center rentals and class attendances are being shown separately. Also as of 2020, indoor/outdoor pool attendance is now combined with Community Center 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, 2022

Function/Program	2018	2019	2020	2021	2022
General government					
Visitors' Bureau/Historical Plaza	1	1	1	1	1
Law enforcement					
Stations	1	1	1	1	1
Patrol units	22	21	23	23	23
Animal control units	1	1	1	1	1
Fire control and prevention					
Stations	1	1	1	1	1
Emergency vehicles	4	4	3	3	3
Non-emergency vehicles	2	2	2	2	2
Rescue boat	1	-	-	-	-
Civil defense sirens	4	4	4	4	4
Public works					
Streets miles	113	113	113	113	113
Streetlights	2,003	2,053	2,098	2,110	2,112
Traffic signal locations	21	22	23	23	23
Maintenance vehicles	26	26	26	28	26
Culture and recreation					
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

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2024

CITY OF MERRIAM, KANSAS

GLOSSARY

ANNUAL BUDGET



Father and son fish at the Merriam Turkey Creek Festival.



Glossary of Terms

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.

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 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 **D**rug **A**wareness **R**esistance **E**ducation.

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 the 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.