

CITY OF MERRIAM, KANSAS

ANNUAL BUDGET

2021



A beautiful view of the newly constructed Merriam Community Center's entrance at night.



9001 W. 62ND ST.; MERRIAM, KS 66202 // 913-322-5500 // merriam.org

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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 1, 2020

Christopher P. Morill

Executive Director

GOVERNING BODY



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City Department Heads and Appointed Officials



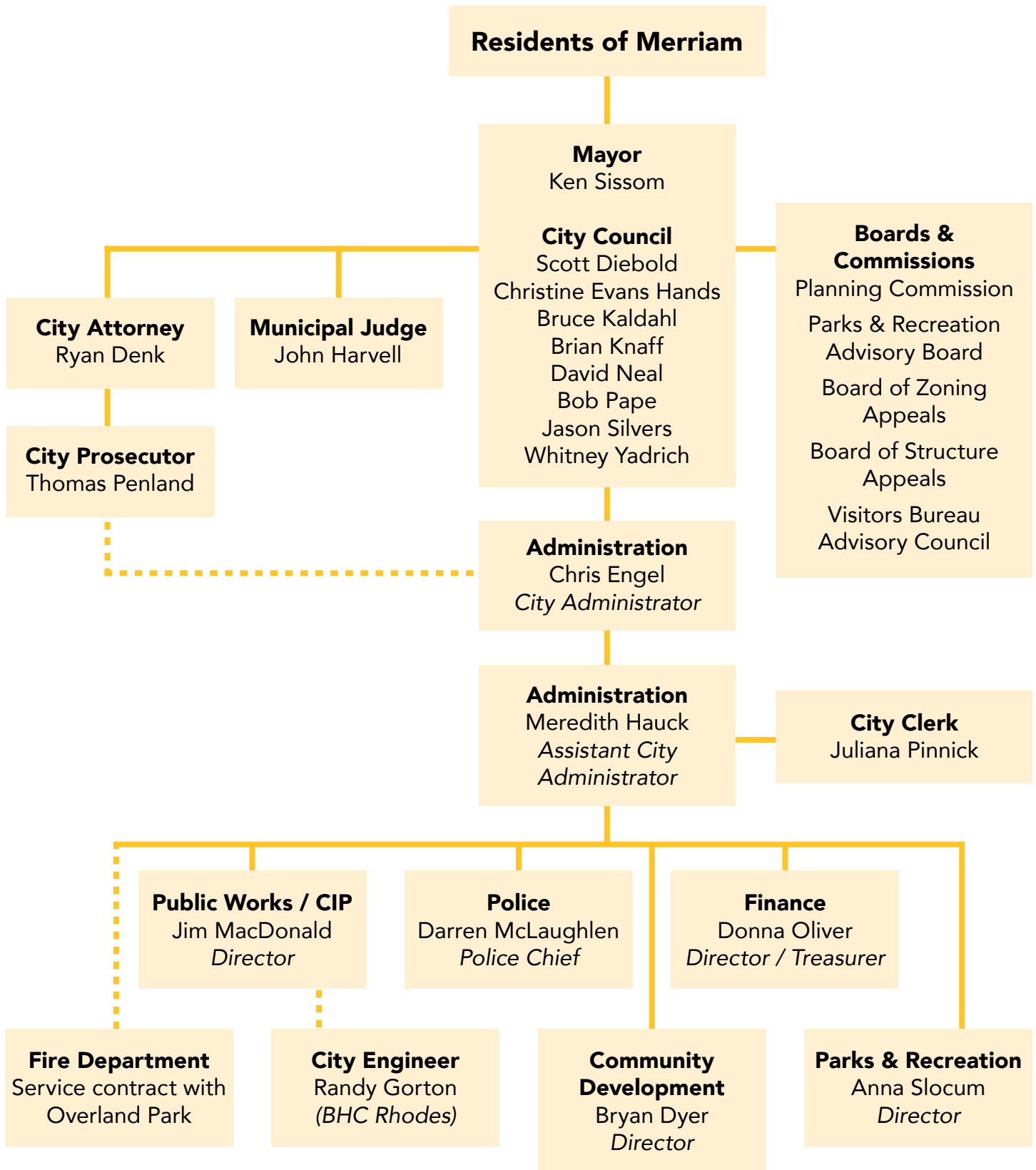
City Department Heads

City Administrator	Chris Engel	cengel@merriam.org	913-322-5511
Assistant City Administrator	Meredith Hauck	mhauck@merriam.org	913-322-5515
Public Works Director	Jim MacDonald	jmacdonald@merriam.org	913-322-5571
Police Chief	Darren McLaughlin	darren.mclaughlin@merriam.org	913-322-5587
Community Development Director	Bryan Dyer	bdyer@merriam.org	913-322-5527
Finance Director/City Treasurer	Donna Oliver	doliver@merriam.org	913-322-5504
Parks & Recreation Director	Anna Slocum	aslocum@merriam.org	913-322-5556

Appointed Officials

City Attorney	Ryan Denk (MVP Law)
Municipal Judge	John Harvell
Prosecutor	Thomas Penland
City Engineer	Randy Gorton (BHC Rhodes)

CITY ORGANIZATIONAL CHART



CITY OF MERRIAM, KANSAS

EXECUTIVE SUMMARY

ANNUAL BUDGET
2021



Police Officer Trey Daniels patrols the Turkey Creek Streamway Trail.

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

The City of Merriam is pleased to present the 2021 Budget.

The budget cycle commenced on March 9, 2020, when City Council adopted the goals and objectives representing current priorities (included on page 29). The primary City goals for the 2021 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.

2021 Budget Considerations and Approach

During the first quarter of 2020, the COVID-19 virus restricted businesses and public gatherings, which impacted revenues and expenses of the City. Beginning in March and continuing through April, non-essential businesses were closed to prevent spread of the virus. In May, businesses slowly reopened and public gatherings were allowed with limited capacity.

The full economic impact of the virus will remain unknown into the 2021 fiscal year. Legislation was passed to help those affected by the virus. FEMA and CARES Act funding is available to the City that will allow for reimbursement for previously unbudgeted items that mitigate the effects of the COVID-19 virus. At this time, it does not allow for the recovery of lost revenue. Revenue streams that were most affected were sales taxes, community center revenues and transient guest taxes. In August 2020 at the time the budget was adopted, total estimated revenues lost for all funds was estimated to be over \$4.4 million for the 2020 fiscal year. As of November 1, stronger than anticipated sales tax collections have lowered expected losses to \$2.1 million.

The City received \$349,000 in CARES Act funding from Johnson County. As described above, the money is restricted for unbudgeted expenditures that mitigate the spread of the virus. The City has been able to pay for additional personal protective equipment (PPE), additional project expenses resulting from COVID, technology upgrades to allow for teleworking, and other items that have protected the public and employees.

In response to the virus, the City implemented cost saving measures by placing a hold on filling vacancies, eliminating travel and identifying projects that could be delayed. Savings in fiscal year 2020 totaled over \$1.3 million. To offset the remaining losses in revenues, the City used \$2.7 million in fund balance. At the end of 2020, the General Fund and Risk Management ending fund balance of 39% of total revenue will still exceed the policy level of 30% to 35%.

In July 2020, the City's new 66,000 square foot community center opened, completing an important City Council initiative to construct a "uniquely-Merriam" facility. The \$36.6 million facility and parking structure features indoor and outdoor pools, gymnasium, and indoor track. Estimated revenue and expenditures were based upon projections from the 2017 Parks and Recreation Master Plan and estimates of City staff. Due to the Covid-19 virus, memberships and attendance at the center have been lower than anticipated. The operational cost recovery rate for 2020 was expected to be 48%, but is now estimated to be at 28%. It is anticipated that it will improve to 66% or better in future years

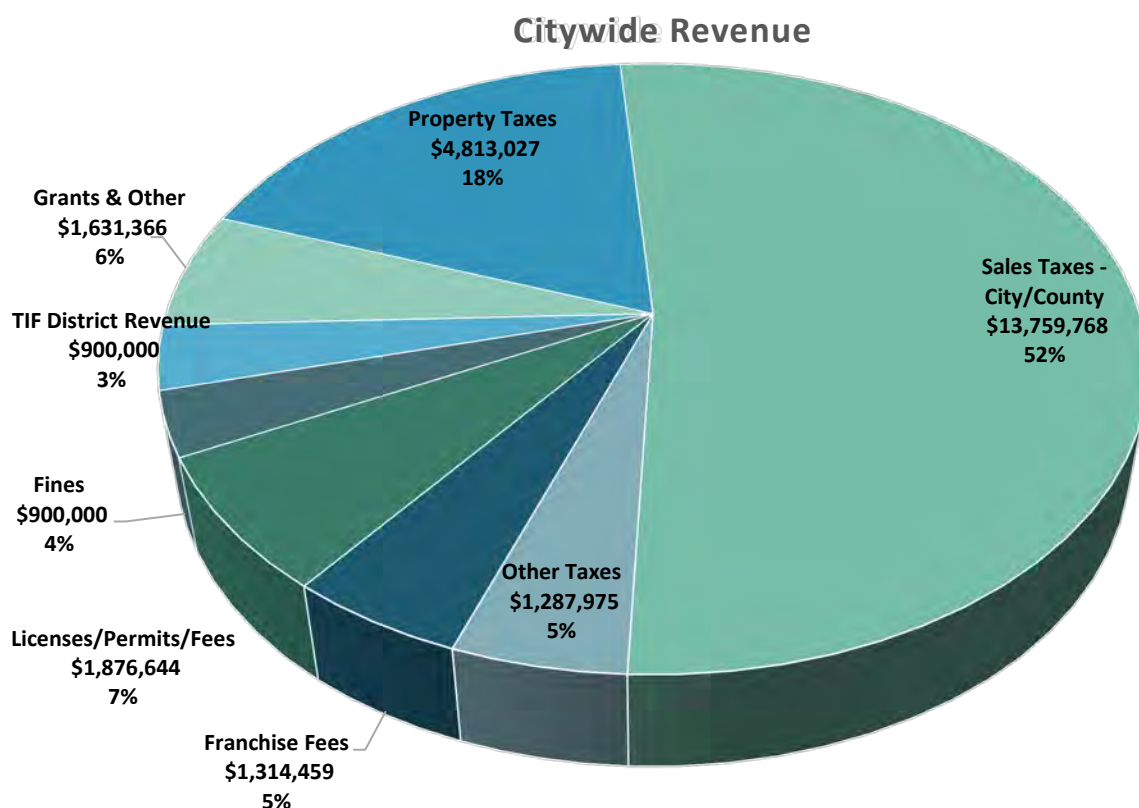
Sales taxes are an important driver for Merriam's budget, providing 52% of citywide revenue. With 10 major automobile dealerships, the City has become a hub for car sales. Actual collections for 2019 increased by 1.7% or \$200,792. Sales tax estimates for 2020 were reduced during budget development by 44% due to the unknown impact of the COVID-19 virus. However, as the year has progressed, sales have been significantly higher.

Overall property values increased 4.4% in 2020 due to new construction and property revaluations. The increase will generate an additional \$258,275 in property taxes. The property tax levy is subject to a computed, statutory limit or "tax lid" that requires a popular vote if exceeded. However, this increase did not reach the threshold to require an election.

The budget provides for salaries and benefits for the City's 122 full-time equivalent employees (FTE's). The City budgeted for a 3% overall increase in salaries and a 10% overall increase in benefits. The salary ranges were also lifted by 1.2% to keep pace with the higher Consumer Price Index. The Governing Body has identified funding competitive compensation packages as a key initiative.

The 2021–2025 Capital Improvement Program (CIP) estimates \$5.0 million in spending for 2021 projects, including \$1.7 million for the E. Frontage Road reconstruction project. The CIP will receive support from \$852,000 in local grant assistance and \$2.1 million from General Fund transfers.

Revenue Highlights



Overall: Operating revenues for 2021 total \$26,483,239, a decrease of \$61,676 or -0.2% from Budgeted 2020.

Property Taxes and the Mill Levy: The final mill levy obtained from Johnson County is 27.558, a decrease of 0.207 from the 2020 level. The annual bill for City real estate taxes on the average home valued at \$200,000 will

be \$634, or \$53 per month. Property tax receipts are budgeted at \$4,813,027 for the General Fund and Bond Funds, an increase of 5.7%. Property taxes comprise 18% of citywide revenue.

Sales and Use Taxes: Budget 2021 includes \$13,759,768 in sales and use tax revenue, the largest category of citywide revenues at 52.0%. Receipts include \$7,317,604 from the 1% City sales tax, \$1,829,401 from the 0.25% City sales tax for streets/stormwater improvements, \$1,829,401 from the 0.25% City sales tax for recreational facilities, \$767,058 from City use tax, and \$2,016,304 from County sales taxes. Budget 2021 is \$322,206 or 2.4% more than Budgeted 2020 due to new retail establishments opening in 4th quarter of 2020.

Miscellaneous Revenues: Budget 2021 includes \$851,950 from an intergovernmental grant on the E. Frontage Road Reconstruction project and \$900,000 from tax increment financing (TIF) revenues available for eligible projects within a designated TIF area. Revenues vary from year-to-year based upon availability of grant funds and upon TIF contractual obligations.

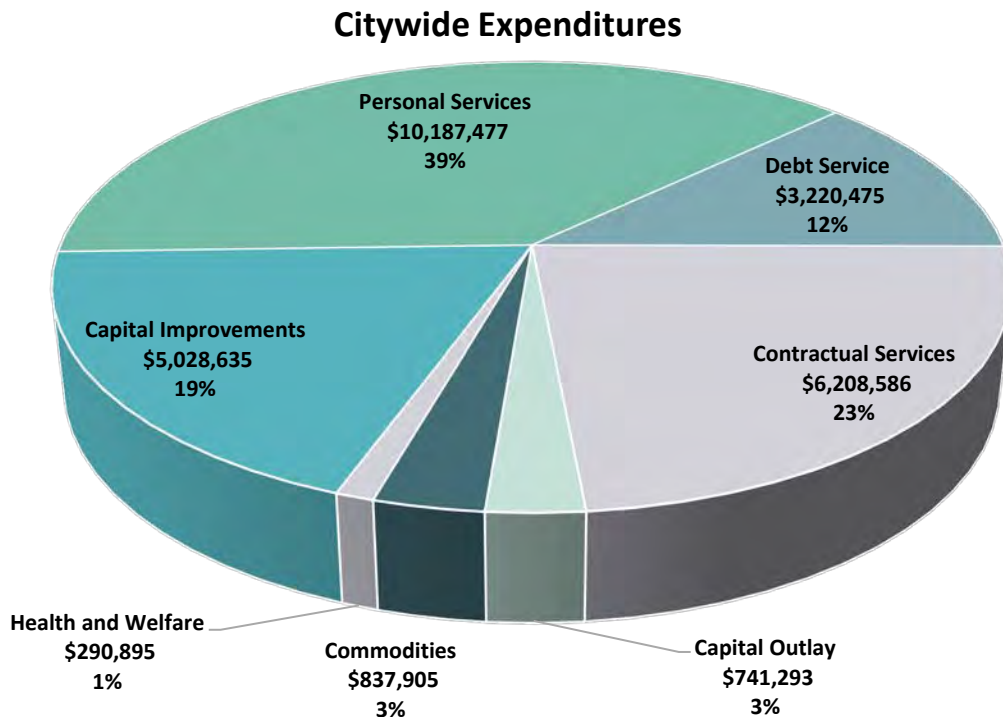
Franchise Fees: Budget 2021 includes \$1,314,459, or 5.0% of city-wide revenue, from franchise fees on electricity, natural gas, cable television, trash, and some telephone services. Water, internet service, and cellular phones are not subject to franchise fees. Unseasonably hot or cold weather can impact collections associated with electricity and natural gas usage.

Licenses/Permits/Fees: Budget 2021 includes \$1,876,644, or 7.1% of citywide revenue from occupational licenses, building permits, and community center user fees. The budget reflects approximately \$500,000 in additional user fees from the first full year of operations at the new community center.

Court Fines: Budget 2021 includes \$900,000 or 3.4% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

Transfers: Budget 2021 includes \$3,901,544 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. Amounts vary according to the needs of the five-year CIP and the ten-year Major Equipment Replacement Schedule. 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 2021 total \$26,515,266, including \$5,769,928 for capital outlay and improvements. Budget 2021 is \$6,820,397 or 20.5% less than Budgeted 2020, primarily due to the significant construction expenses incurred in 2020 for the new community center. While overall expenditures exceed revenues for 2021, 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 38.4% of operating expenditures. Budget 2021 includes \$6,823,286 for salaries and \$3,364,191 for benefits, a combined increase of \$259,531 or 2.6% more than Budgeted 2020. While pension rates will not increase, pension costs remain significant at 22.8% of salaries.

Contractual Services: Expenditures for 2021 are budgeted at \$6,208,586, which is \$599,268 or 10.7% over Budgeted 2020. The increase is due to budgeted costs for a move to cloud computing, City Council chambers video meeting project, strategic planning process, city-wide survey, and custodial and utilities at the community center. Additionally, the cost of labor associated with fire services is higher. The City of Overland Park provides fire services for the City through an inter-local agreement.

Commodities: Expenditures for 2021 are budgeted at \$837,905, which is \$34,260 or 4.3% over Budgeted 2020. The Merriam Community Center was open for ½ year in 2020. The increase is primarily due to the cost of pool chemicals and recreation supplies for the community center for a full year.

Capital Equipment: Expenditures for 2021 are budgeted at \$741,293 or 2.8% of operating expenditures. Purchases will include three police vehicles; new van for parks and recreation; two new emergency generators; a new roof for City Hall; a mini excavator for public works; and computer equipment upgrades and replacements.

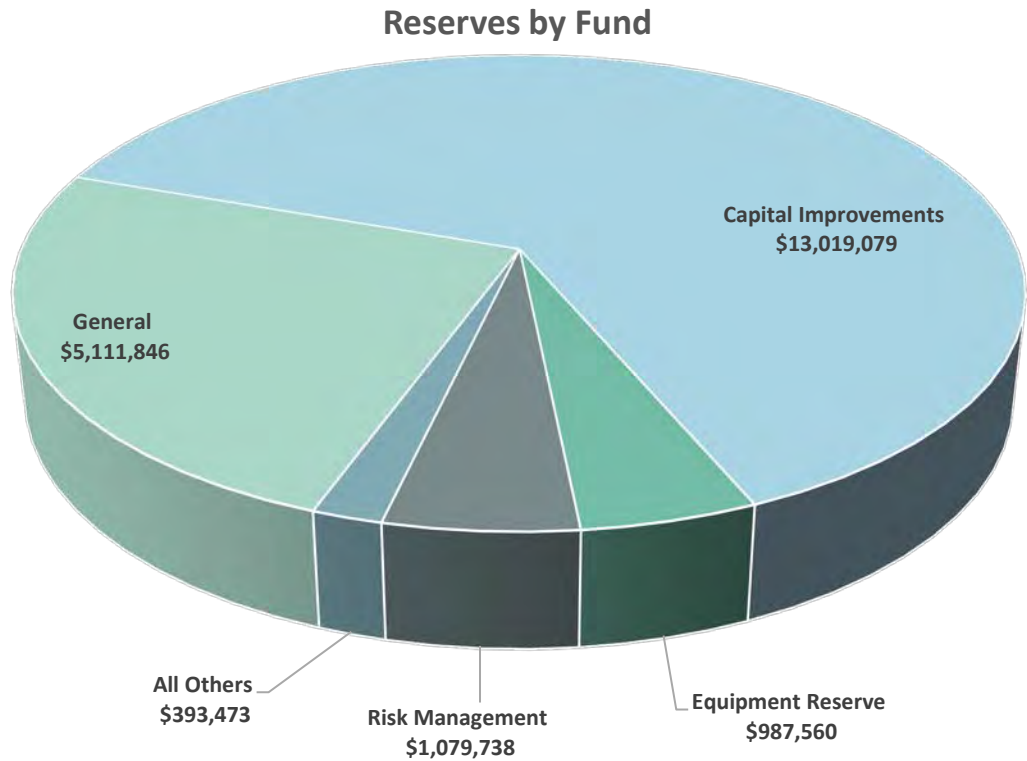
Capital Improvements: Expenditures for 2021 are budgeted at \$5,028,635, significantly less than Budgeted 2020 of \$11,952,386. Construction expenditures for the community center and parking structure budgeted in 2020 totaled \$7.0 million compared to \$0 in 2021. Budget 2021 includes \$1.7 million for the E. Frontage Road reconstruction project. The projects support city-wide goals to sustain capital improvement efforts.

Debt Service: Principal and interest payments are budgeted at \$3,220,475 or 12.1% of operating expenditures. As of October 1, 2020, outstanding general obligation debt is \$17,075,000, down \$2,310,000 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.

Health & Welfare: Budget 2021 includes \$290,895 for health and welfare programs and special community events. The City continues its commitment to the Franchise Fee Rebate Program, Johnson County Human Resources Emergency Assistance Program, Johnson County HOME Program, and Johnson County’s Drug and Alcoholism Council. In addition, the City added \$50,000 for a Historic Downtown Exterior Grant Program and \$20,000 for a Residential Sustainability Grant.

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. Furthermore, rating agencies monitor fund balance levels to evaluate a government’s continued credit worthiness. Ending 2021 reserves for General Fund plus Risk Management Fund are projected at 31.6% of General Fund revenues, which meets the City’s fund balance policy target of 30% to 35%.

Future Budget Considerations

Several issues will bear watching. While auto sales for 2020 were down compared to 2019, auto industry experts are projecting new vehicle sales to grow over the next few years. Current growth is being impacted more from tight inventories rather than weak demand. Experts sight pent up demand and vehicle affordability as key factors in this future growth.

The Kansas Board of Tax Appeals (BOTA) recently sided with Walmart on a Johnson County property valuation appeal that could have a far-reaching impact on property tax collections. The “dark store” theory allows for valuation of a fully-operational retail store at the same value as a vacant retail store. The ruling will be appealed by Johnson County with final results unknown for two or three years. The county indicates that Merriam could lose \$350,000+ on pending cases.

While the 2021 Budget was not subject to a popular vote, the Kansas “tax lid” statute remains in effect. The statute limits the City’s ability to increase property taxes beyond the Consumer Price Index (CPI), plus certain exceptions, without a popular vote. One exception is for the increased cost of police and fire expenditures, which comprise 37% of Merriam’s General Fund budget. Increased taxes used for such expenditures are exempt from the popular vote requirement. This exception provides the City with some limited relief.

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

Conclusion

The 2021 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 mill levy is set for 27.558
- Public safety and other services continue at existing high levels with 122 full time equivalent employees
- The five-year CIP is fully-funded based upon priorities established by residents, City Council, and staff

While Covid-19 has had an impact on the City’s budget, strong fund balance reserves, better than expected revenues and cost saving measures have allowed the City to take a steady, measured approach to handling the crisis. Going forward, it will be important to monitor the changing economic landscape and make necessary corrections to the City’s strategy.

Merriam’s location will continue to attract retailers and developers to the City. Late 2019, Audi opened a new 26,000 sq. ft. dealership. Jeep/Chrysler/Dodge/Ram opened a 61,000 sq. ft. dealership in the 3rd quarter of 2020. Site work continues on a project to transform a vacant drainage parcel into another auto dealership in the future.

New retail openings and conservative budgeting will preserve the City’s reserves and provide a cushion against economic “surprises”. Five-year projections indicate the City can sustain current programs and projects while maintaining reserves at the target level.

We wish to thank Mayor Ken Sissom and City Councilmembers for providing a positive vision and direction for preparation of the 2021 Budget. Also, we wish to acknowledge the department directors, Accountant Trish Wertz, and Communication Specialist Lauren Bunch for their contributions and commitment to this process.

Respectfully Submitted,



Christopher Engel
City Administrator



Donna Oliver
Finance Director

Budget Overview - All Funds Combined

	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Estimated 2020</u>	<u>Proposed 2021</u>
Beginning Fund Balance	\$ 47,842,065	\$ 30,819,124	\$ 36,208,610	\$ 20,648,723
Revenues				
Property Tax	5,023,071	4,554,752	4,432,081	4,813,027
City Sales Tax	12,291,884	11,369,562	7,874,905	11,743,464
County Sales Tax	2,075,515	2,068,000	1,570,966	2,016,304
Other Taxes	1,309,170	1,324,971	1,086,252	1,287,975
Franchise Fees	1,314,459	1,418,000	1,327,734	1,314,459
Licenses/Fees/Permits	588,160	1,282,045	751,331	1,876,644
Fines	758,218	900,000	900,000	900,000
Investment Income	925,236	297,000	361,730	257,151
Miscellaneous	1,854,972	3,330,585	3,413,808	2,274,215
Total Revenues	26,140,685	26,544,915	21,718,807	26,483,239
Transfers In	6,194,987	5,737,706	4,737,208	3,901,544
Total Resources*	\$ 80,177,737	\$ 63,101,745	\$ 62,664,625	\$ 51,033,506
EXPENDITURES				
Personal Services	\$ 8,411,430	\$ 9,927,946	\$ 9,339,980	\$ 10,187,477
Contractual Fire Services	2,216,129	2,714,947	2,552,050	2,850,694
Contractual Services	2,210,484	2,894,371	2,712,511	3,357,892
Commodities	610,941	803,645	757,828	837,905
Capital Outlay	1,392,349	1,557,020	1,508,748	741,293
Capital Improvements	19,502,824	12,020,264	16,976,168	5,028,635
Debt Service	3,191,150	3,208,125	3,208,125	3,220,475
Health and Welfare	213,854	209,345	198,284	290,895
Total Expenditures	37,749,161	33,335,663	37,253,694	26,515,266
Transfers Out	6,194,988	5,737,706	4,737,208	3,901,544
Contingency	24,978	-	25,000	25,000
Total Uses	43,969,127	39,073,369	42,015,902	30,441,810
Ending Balance	36,208,610	24,028,376	20,648,723	20,591,696
Uses + Ending Fund Balance*	\$ 80,177,737	\$ 63,101,745	\$ 62,664,625	\$ 51,033,506

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

Fund Overview - 2021 Budget

	General Fund	Special Highway	Special Alcohol	Special Parks & Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	Totals
Beginning Fund Balance	\$ 4,891,398	\$ 108,018	\$ 10,330	\$ 33,826	\$ 303,387	\$ 1,089,753	\$ 1,007,653	\$ 13,130,832	\$ 73,526	\$ 20,648,723
Revenue										
Property Taxes	4,634,960	-	-	-	-	-	-	-	178,067	4,813,027
City Sales/Use Taxes	8,084,662	-	-	-	-	-	-	1,829,401	1,829,401	11,743,464
County Sales Taxes	2,016,304	-	-	-	-	-	-	-	-	2,016,304
Other Taxes	531,169	253,420	27,283	27,283	429,250	-	-	-	19,570	1,287,975
Franchise Fees	1,314,459	-	-	-	-	-	-	-	-	1,314,459
Licenses/Permits/Fees	1,876,644	-	-	-	-	-	-	-	-	1,876,644
Fines	900,000	-	-	-	-	-	-	-	-	900,000
Investment Income	105,166	-	-	-	-	19,985	5,000	125,000	2,000	257,151
Other Revenues	113,765	-	-	-	73,500	-	35,000	2,051,950	-	2,274,215
Total Revenue	19,577,129	253,420	27,283	27,283	502,750	19,985	40,000	4,006,351	2,029,038	26,483,239
Transfers In	-	-	-	-	-	-	600,000	2,101,544	1,200,000	3,901,544
Total Resources*	\$ 24,468,527	\$ 361,438	\$ 37,613	\$ 61,109	\$ 806,137	\$ 1,109,738	\$ 1,647,653	\$ 19,238,727	\$ 3,302,564	\$ 51,033,506
Expenditures										
Personal Services	\$ 9,643,907	\$ -	\$ -	\$ -	\$ 308,468	\$ -	\$ -	\$ 235,102	\$ -	\$ 10,187,477
Contractual Services	5,998,250	-	-	-	129,225	30,000	-	51,111	-	6,208,586
Commodities	794,980	30,000	-	-	8,125	-	-	4,800	-	837,905
Capital Outlay	21,200	-	-	60,000	-	-	660,093	-	-	741,293
Capital Improvements	-	300,000	-	-	-	-	-	4,728,635	-	5,028,635
Debt Service	-	-	-	-	-	-	-	-	3,220,475	3,220,475
Health & Welfare	171,800	-	27,000	-	92,095	-	-	-	-	290,895
Total Expenditures	16,630,137	330,000	27,000	60,000	537,913	30,000	660,093	5,019,648	3,220,475	26,515,266
Contingency	25,000	-	-	-	-	-	-	-	-	25,000
Transfers To Other Funds	2,701,544	-	-	-	-	-	-	1,200,000	-	3,901,544
Total Uses	19,356,681	330,000	27,000	60,000	537,913	30,000	660,093	6,219,648	3,220,475	30,441,810
Ending Fund Balance	5,111,846	31,438	10,613	1,109	268,224	1,079,738	987,560	13,019,079	82,089	20,591,696
Uses + Ending Fund Bal*	\$ 24,468,527	\$ 361,438	\$ 37,613	\$ 61,109	\$ 806,137	\$ 1,109,738	\$ 1,647,653	\$ 19,238,727	\$ 3,302,564	\$ 51,033,506

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

2021 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	Totals
Beginning Fund Balance	\$ 4,891,398	\$ 108,018	\$ 10,330	\$ 33,826	\$ 303,387	\$ 1,089,753	\$ 1,007,653	\$ 13,130,832	\$ 73,526	\$ 20,648,723
Revenues										
Taxes:										
Property	4,634,960	-	-	-	-	-	-	-	178,067	4,813,027
City Sales/Use	8,084,662	-	-	-	-	-	-	1,829,401	1,829,401	11,743,464
County Sales	2,016,304	-	-	-	-	-	-	-	-	2,016,304
Motor Vehicle	503,886	-	-	-	-	-	-	-	19,570	523,456
Alcohol	27,283	-	27,283	27,283	-	-	-	-	-	81,849
Transient Guest	-	-	-	-	429,250	-	-	-	-	429,250
Fuel	-	253,420	-	-	-	-	-	-	-	253,420
Total Taxes	15,267,095	253,420	27,283	27,283	429,250	-	-	1,829,401	2,027,038	19,860,770
Franchise Fees:										
Electric	853,071	-	-	-	-	-	-	-	-	853,071
Gas	217,137	-	-	-	-	-	-	-	-	217,137
Phone	42,399	-	-	-	-	-	-	-	-	42,399
Cable	109,277	-	-	-	-	-	-	-	-	109,277
Waste haulers	92,575	-	-	-	-	-	-	-	-	92,575
Total Franchise Fees	1,314,459	-	-	-	-	-	-	-	-	1,314,459
Lic/Pmts/Fees:										
Occ. & Prof. Licenses	183,992	-	-	-	-	-	-	-	-	183,992
Construction Permits	283,208	-	-	-	-	-	-	-	-	283,208
Community Center Fees	1,401,640	-	-	-	-	-	-	-	-	1,401,640
Other Fees	7,804	-	-	-	-	-	-	-	-	7,804
Total Lic/Pmts/Fees	1,876,644	-	-	-	-	-	-	-	-	1,876,644
Fines	900,000	-	-	-	-	-	-	-	-	900,000
Intergovernmental	8,370	-	-	-	-	-	-	851,950	-	860,320
Interest Income	105,166	-	-	-	-	19,985	5,000	125,000	2,000	257,151
Miscellaneous	105,395	-	-	-	73,500	-	35,000	1,200,000	-	1,413,895
Total Revenues	19,577,129	253,420	27,283	27,283	502,750	19,985	40,000	4,006,351	2,029,038	26,483,239
Transfers In	-	-	-	-	-	-	600,000	2,101,544	1,200,000	3,901,544
Total Resources	\$ 24,468,527	\$ 361,438	\$ 37,613	\$ 61,109	\$ 806,137	\$ 1,109,738	\$ 1,647,653	\$ 19,238,727	\$ 3,302,564	\$ 51,033,506

BUDGET QUICK FACTS

- Total Adopted Budget: \$51,033,506
- Total General Fund Budget: \$24,468,527
- Major Source of Revenue: 1% Regular City Sales Tax \$7,317,604
- Real and Personal Property Tax provides 26.25% of the operating revenues in the General Fund (excluding transfers in)
- City and County Sales and Use Tax provides 51.60% of the operating revenues in the General Fund (excluding transfers in)
- Total Budget Reserves in the General Fund: \$5,111,846
- Assessed Valuation for the City of Merriam in 2020 is \$214,304,483
- The 2020 Mill Rate for the City of Merriam is 27.558 a decrease of 0.207 over last year
- The largest General Fund department budget is General Overhead: \$5,042,008
- The smallest General Fund department budget is City Council: \$100,691

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

Example:

Market Value of Home: \$200,000
Current Mill Rate: 27.558

Assessed Valuation: \$23,000
To determine assessed valuation multiply market value by 11.5%:
 $200,000 \times 11.5\% = \$23,000$

Annual Tax Liability for City Services: \$633.83

To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000.
 $23,000 \times 27.558 = 633,834$; $633,834 \div 1,000 = \$633.83$

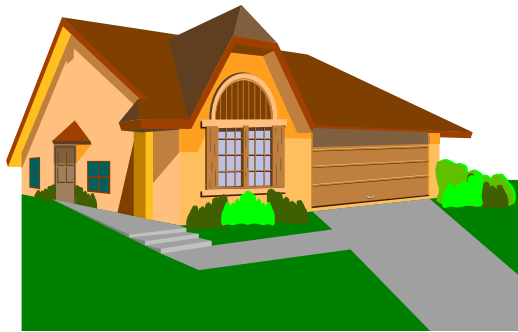
Monthly Expenses for City Services: \$52.81

To determine the monthly tax expenses for City services, divide the tax liability by 12 months:
 $633.83 \div 12 = \$52.81$

VALUE OF YOUR CITY OF MERRIAM TAX DOLLARS

The following list is a representative sampling of the City Services provided for \$52.81 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 \$2.00 per gallon would cost \$24.00.

A family of four could eat one large pizza twice a month at \$16.00 for about \$32.00.

Monthly basic cable service costs about \$49.99.

Standard monthly internet service costs about \$29.99.

Basic cellular telephone service fee with unlimited minutes is about \$40.00, excluding taxes and long-distance charges.

A family could purchase a 24-pack of Coke/Pepsi once each week at \$6.99 or \$27.96 per month.

A homeowner could receive weekly lawn mowing service at \$30.00 per visit or \$120.00 per month.

Effective Tax Rate - Residential Property

Fair Market Value Of Home	Assessed Value 11.50%	Annual City Tax With Mill of 27.558	Total Overlapping Ad Valorem Tax With Mill of 118.174
\$80,000	\$9,200	\$253.53	\$1,087.20
90,000	10,350	285.23	1,223.10
100,000	11,500	316.92	1,359.00
110,000	12,650	348.61	1,494.90
120,000	13,800	380.30	1,630.80
130,000	14,950	411.99	1,766.70
140,000	16,100	443.68	1,902.60
150,000	17,250	475.38	2,038.50
160,000	18,400	507.07	2,174.40
170,000	19,550	538.76	2,310.30
180,000	20,700	570.45	2,446.20
190,000	21,850	602.14	2,582.10
200,000	23,000	633.83	2,718.00
210,000	24,150	665.53	2,853.90
220,000	25,300	697.22	2,989.80
230,000	26,450	728.91	3,125.70
240,000	27,600	760.60	3,261.60
250,000	28,750	792.29	3,397.50

Each tax bill reflects a tax per \$1,000 of fair market value of \$3.17 city tax and \$13.59 total overlapping ad valorem property tax

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

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

118.174 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.

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 11,081. Further population details are presented as follows (estimated from the 2010 US Census):

Merriam Population by Age	Percent	Merriam Population by Race	Percent
Age 19 and under	21.2%	Caucasian	79.3%
Age 20 - 39 years	29.6%	Hispanic	8.1%
Age 40 - 64 years	32.5%	Black	6.2%
Age 65 and above	16.7%	Asian	2.8%
		All other	3.6%

Median household income is \$59,643 and the median value of owner-occupied homes is \$160,100. The City has 5,100 housing units with the rate of homeownership at 57.1%. A language other than English is spoken in 8.3% of Merriam homes. Bachelor's degrees or higher are held by 35.3% of residents; high school diplomas are held by 92.2% 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 based on merit. The City uses a cafeteria-style benefit plan and contributes from 98% 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.

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 28,500. 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 18,292, 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 2,000, 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 one location in Johnson County, one location in Leavenworth County and on-line classes, with a total approximate enrollment of 1,240 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 Kansas Bioscience Park.

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 under franchise by Evergy of Kansas City, Missouri. Local gas service is provided by Kansas Gas Service. Local phone, cable and internet service is provided by AT&T Telephone Company, Consolidated Communications, Inc., Spectrum and Google Fiber. Water One, a quasi-municipal corporation, provides water service to the City. Sewer service is supplied by the Johnson County Unified Wastewater District, a separate governmental agency organized and 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 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. 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. Silverstein Eye Center 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 Scouts a minor league of the North American Hockey League; and the Kansas City Tornadoes, a minor league basketball team. 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 tennis courts, basketball courts, 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 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 4 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 44 acre dog off-leash area; mountain biking and several nature trails. It also features an outdoor Theater in the Park.

Community Events

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



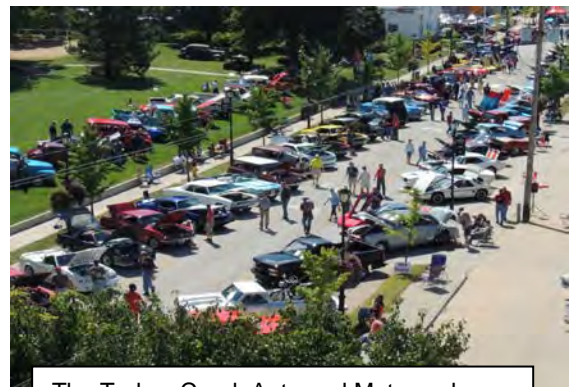
The Farmers Market operates each Saturday from April to October offering delicious local produce and other products.



Merriam's Turkey Creek Festival is a favorite for all ages.



Neighbors gather for food and fun at a Party in Your Park event.



The Turkey Creek Auto and Motorcycle Show attracts enthusiasts from the region.

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. 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, 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 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	Forever Hair
Lake Shore Learning	Verizon Wireless Store	

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 Drury Inn, 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, now has a Merriam location, which just completed a multi-million dollar renovation this year.

While a breakdown of retail sales is not available, in 2019 the City collected \$7,585,601 in sales tax from the City's one-percent sales tax (excluding use taxes). This would indicate that over \$758,560,000 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 \$495 billion, making it the fifth largest financial services holding company in the United States.

Employment

The City has more than 570 businesses and employers with total employment estimated at 13,305 jobs. Total employment for Johnson County is estimated at 337,642 jobs while the average 2020 to-date unemployment rate in Johnson County is 6.1%. 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	3,118
Synchrony Financial/GE Credit	Credit Services	800
Shawnee Mission School District	Education	454
Seaboard Allied Milling	Agri-business & Transportation	336
DS Bus Lines	School Bus Service	325
IKEA Property, Inc.	Home Furnishings	208
Baron BMW/Shawnee Mission Kia-Hyundai	Automobile Dealer	191
Carmax	Automobile Dealer	180
Hendrick Chevrolet/Nissan	Automobile Dealer	176
Home Depot	Home Improvement Store	170
Aristocrat Motors	Automobile Dealer	149
Hendrick Toyota	Automobile Dealer	118
Industrial Bearing (IBT)	Industrial Equipment	100
Hendrick Lexus	Automobile Dealer	93
<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).

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.

- The 35-acre Merriam Pointe redevelopment is home to five automobile dealerships and one more is being planned. As a result of the public investment, both property and sales taxes have seen significant growth totaling in excess of \$3.4 million per year. The development agreement was terminated in 2020.
- 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.

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

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

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

Revenue Provisions

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

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

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

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

The City acknowledges the fact that property values have historically increased in this area of the country. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. The City will annually review the effect of increasing property values and will take that into consideration when establishing the mill levy rate. The 2020 final mill levy (supporting the 2021 Budget) decreased by 0.207 from the prior year, compared to a decrease of 0.115 for the prior year levy.

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 25% of sales tax receipts into the CIP Fund is budgeted for 2021.

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 2021 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 locked safe.

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.

The City has formed an Investment Committee consisting of the Finance Director/City Treasurer, City Administrator, Mayor, and Council President. The committee or the entire City Council meets quarterly to review the status of the City's investments, the return on the investments, and the outlook of existing market conditions and other factors affecting the City's investment decisions.

Debt Financing Provisions

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

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

Accounting, 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 a Comprehensive Annual Financial Report (CAFR) and submit it for consideration to the Government Finance Officers Association for their Certificate of Achievement for Excellence in 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 33 and 34.

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.

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, five 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.

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.

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

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

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.

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 2018 using a professional survey firm. Results were obtained from a statistically random sample with a precision of +/- 3.6% at the 95% confidence level. Results of the latest survey reflect positively on the City with *overall quality of life in the City* increasing 5% since the 2015 survey.

Other key findings are listed below.

- 92% were satisfied with quality of life in the City
- 91% were satisfied with overall quality of City services
- 91% were satisfied with the maintenance of City parks
- 90% were satisfied with maintenance of major City streets
- 88% to 90% were satisfied with the quality of City police and fire protection
- 77% were satisfied with the overall value received for City tax dollars and fees
- 77% were satisfied with the overall image of the City
- 73% 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 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 new 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 Comprehensive Plan addresses eight major topics. These are: (1) goals and objectives, (2) background and relationships, (3) physiography, (4) socio-economic studies, (5) land use, (6) major thoroughfare plan, (7) community facilities and public utilities plan and (8) implementation.

The City of Merriam’s Comprehensive Plan was adopted in January of 2001. The planning framework includes an introduction and a summary of the existing population and employment characteristics of the City of Merriam. The Plan contains a discussion of the urban form principals upon which the plan is based, in the following categories: Housing; Commercial and Industrial Development; Future Land Use; Parks and Recreation; Public Facilities; and Transportation.

The Comprehensive Plan is updated on a regular basis to ensure that it reflects current activities and community goals and needs. Since its adoption in 2001, the City amended the Comprehensive Plan in 2004 with the approval of the West Antioch School Site Plan Amendment. This amendment proposed appropriate land uses for the former West Antioch Elementary School Site. A second amendment was approved in 2005 with the adoption of the Grandview Housing Assessment, which called for redevelopment of the Grandview area into a mixed use development. The third amendment occurred in June 2007 which addressed appropriate uses for the South Park Sub Area Plan, site of the former South Park Elementary School. The fourth amendment occurred in February 2014 to incorporate the Shawnee Mission Parkway Corridor Study. This study provided recommendations for land use, plus financial, transportation, and design characteristics along this well-traveled route. 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 Section 2.2 of the Comprehensive Plan: *“Merriam is a quality place that attracts people because of its strong neighborhoods, accessible shopping, job opportunities, inviting public spaces and its convenient location to regional attractions.”*

Here are some of the long-term goals outlined in the 2001 Comprehensive Plan:

- Reinvestment goal - Merriam’s housing stock contributes to the vitality of neighborhoods.
- Public Services goal - People are attracted to Merriam neighborhoods because of the quality educational, recreation, public safety, infrastructure, medical and social services.

- Identity goal - Merriam's neighborhoods have a distinct identity that helps define their boundaries and fosters pride and belonging among residents.
- Mixed Development goal - Merriam's commercial development includes many activity centers where a variety of uses (e.g. retail stores, residences, civic buildings, and office) thrive because they are connected.
- Durability goal - Merriam's commercial buildings are built to last with quality materials and are designed for changing uses to accommodate shifts in the market.

The Comprehensive Plan has a 20-year lifespan. The City is undertaking an extensive revision of the current plan with assistance from outside consultants and will be completed in 2020.

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 Assistant 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.

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.

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 2021 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.

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.

	Five-Year General Fund Balance Projection				
	<i>in millions</i>				
	2021	2022	2023	2024	2025
Beginning Fund Balance	\$ 4.891	\$ 5.112	\$ 6.082	\$ 6.572	\$ 6.554
Revenues	\$ 19.577	\$ 20.724	\$ 20.950	\$ 21.180	\$ 21.413
Operating Expenditures	\$ 16.630	\$ 16.782	\$ 17.466	\$ 18.182	\$ 18.935
Interfund Transfers/Contingency	\$ 2.726	\$ 2.972	\$ 2.994	\$ 3.016	\$ 3.038
Subtotal Expenditures	\$ 19.356	\$ 19.754	\$ 20.460	\$ 21.198	\$ 21.973
Projected Fund Balance	\$ 5.112	\$ 6.082	\$ 6.572	\$ 6.554	\$ 5.994

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 1.00% 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
- Personal services increase by 3.0% per year
- Contractual services and commodities rise by 4.2% 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. In 2017, the Kansas Legislature passed House Bill 2088 which requires a popular vote when property tax revenues exceed the Consumer Price Index.

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 May. 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.

After review by the Council and action to set a public hearing date, the Finance Director publishes the proposed budget and notice of public hearing in the City's official newspaper. The public hearing shall be scheduled at least 10 days later than the date of the publication of the proposed budget, but no later than August 15, in accordance with the statutes.

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 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 on or before August 25th unless a popular election is required. Copies of the expanded budget document are available to the public at City Hall and on the website in late fall.

If the City Council proposes to levy property tax revenues which exceed the Consumer Price Index (CPI) increase plus certain exceptions, a popular vote is required. In this instance, the City Council will pass a resolution to place the property tax levy on a mail-in ballot and notify the Johnson County Election Board by July 1. Such elections must be held by mail-in ballot, due on September 15. Regardless of the outcome, a budget with allowable property tax revenues must be submitted to the County Clerk by October 1.

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 Between the Proposed Budget and the Adopted Budget

On July 20, 2020, the City Administrator presented the 2021 Proposed Operating Budget to the City Council. Based on changes requested by the City Council, feedback from the public and additional revenue collections, the budget was modified before final adoption on August 24, 2020. The following table summarizes these changes.

	<u>Proposed</u> <u>2021 Budget</u>	<u>Final</u> <u>2021 Budget</u>	<u>Change</u>
Beginning Fund Balance	\$ 19,625,177	\$ 20,648,723	\$ 1,023,546
Revenues			
Property Tax	4,813,027	4,813,027	-
City Sales Tax	11,743,464	11,743,464	-
County Sales Tax	2,016,304	2,016,304	-
Other Taxes	1,334,555	1,287,975	(46,580)
Franchise Fees	1,314,459	1,314,459	-
Licenses/Fees/Permits	1,876,644	1,876,644	-
Fines	900,000	900,000	-
Investment Income	257,151	257,151	-
Miscellaneous	2,274,215	2,274,215	-
Total Revenues	26,529,819	26,483,239	(46,580)
Transfers In	3,901,544	3,901,544	-
Total Resources	\$ 50,056,540	\$ 51,033,506	\$ 976,966
EXPENDITURES			
Personal Services	\$ 10,177,477	\$ 10,187,477	\$ 10,000
Contractual Fire Services	2,850,694	2,850,694	-
Contractual Services	3,357,892	3,357,892	-
Commodities	830,155	837,905	7,750
Capital Outlay	741,293	741,293	-
Capital Improvements	5,028,635	5,028,635	-
Debt Service	3,220,475	3,220,475	-
Health and Welfare	290,895	290,895	-
Total Expenditures	26,497,516	26,515,266	17,750
Transfers Out	3,901,544	3,901,544	-
Contingency	25,000	25,000	-
Total Uses	30,424,060	30,441,810	17,750
Ending Balance	19,632,480	20,591,696	959,216
Uses + Ending Fund Balance	\$ 50,056,540	\$ 51,033,506	\$ 976,966

As a result of changes to 2020 estimates, beginning fund balance for the 2021 budget was increased by \$1,024,000. After the proposed budget was presented, subsequent revenue collections were reviewed and revenues were adjusted up by \$524,000. City and County sales tax collections received in July 2020 of \$1,082,000 were \$535,000 higher than projected and accounted for the majority of the change. Due to lower than anticipated costs, the Future of 5701 Merriam Drive capital project budget was reduced by \$500,000 for 2020.

Other taxes revenues for 2021 were reviewed and decreased by \$47,000 due to declining gas tax receipts. Personal services changed due to an increase to crossing guard costs offset by the removal of a communication stipend for the City Council. The capital equipment budget increased due to additional equipment needed for a police car.

2020 Calendar for 2021 Budget

Date	Task/Event	Responsibility
January 17	Solicit Goals/Objectives updates from Council	City Administrator
February 10	Distribute updated report for Council Goals and solicit feedback from City Council	City Administrator
February 24	Accept new Goals/Objectives	City Council
February 25	Review and discuss update of Council Goals with Department Heads	City Administrator
February 25	Department Heads receive instructions on formulating/entering Budget Requests	City Administrator, Finance Director
March 9	Staff meeting/discussion of 5-Year CIP updates	CA, ACA, PW, Fin, City Engineer
March 27	Department Budget Requests due to City Administrator & Finance Director	Department Heads
April 1 - April 30	Review of Department Budget requests. Discussion with Department Heads.	City Administrator, Finance Director
April 22	Staff meeting/review of available funding for proposed 5-Year CIP updates	CA, ACA, PW, Fin
June 9 - June 19	Develop Recommended Budgets	City Administrator, Finance Director
June 15	County Tax Valuations Available	Johnson County Clerk
June 15	Submit ballot language to election office - WITH election	Finance Director, City Attorney
June 22	Work Session - CIP Forecast and Priorities	Council, City Administrator, Asst. City Admin, Fin Dir, Pub Works Dir
July 13	Review 2020/2021 Revenue Projections Work Session - Review Detailed Draft Budgets	City Council, City Administrator Finance Director
July 14 - July 31	Finalize Budgets	Finance Director
July 31	Publication of Public Hearing Notice	Finance Director
August 10	Public Hearing for 2021 Budget Consider Resolution to Adopt Budget	City Council
August 25	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:

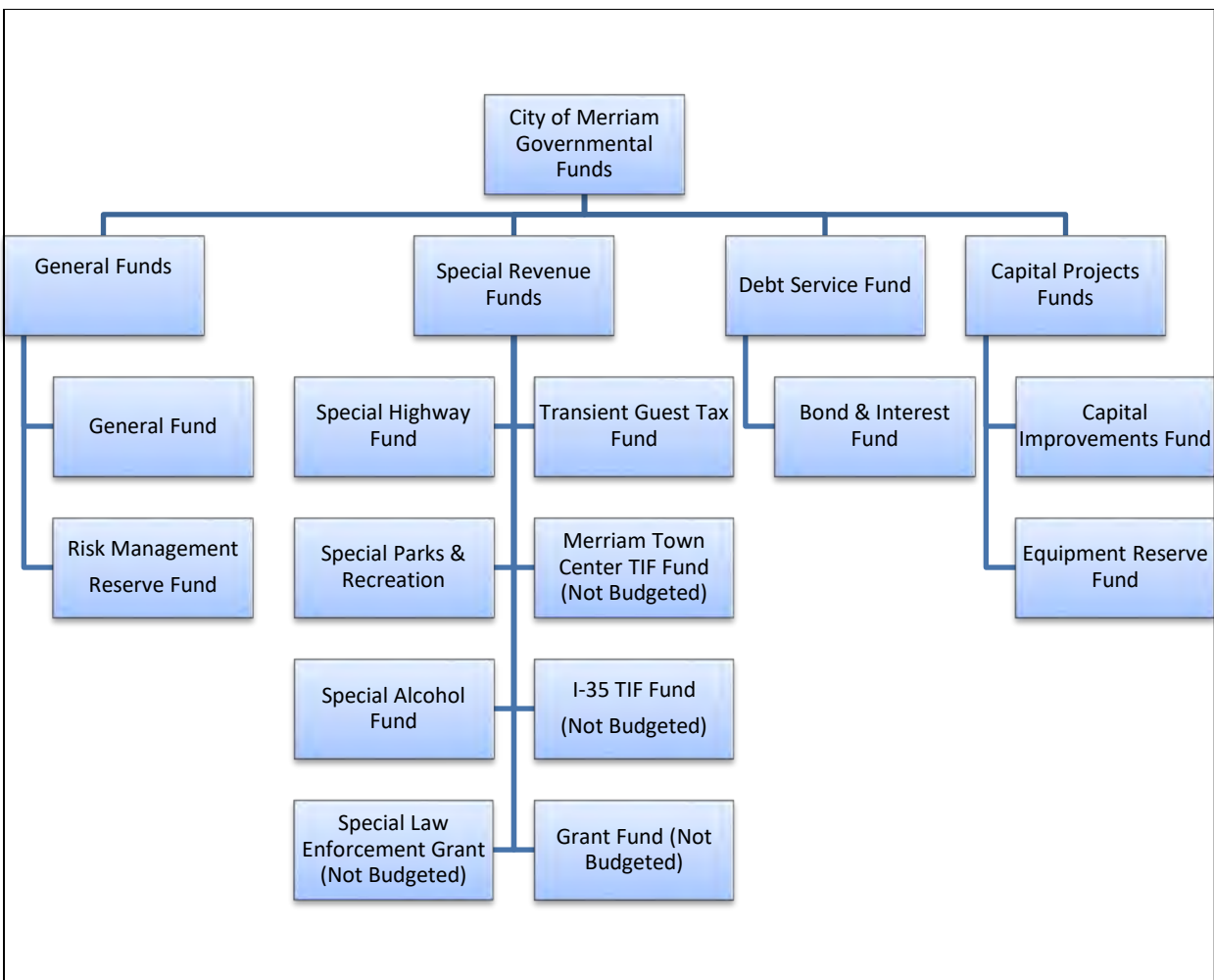
- **The General Fund** is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General 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.
 - *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.
- **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.

Wastewater services are provided by Johnson County and water services are provided by Water One, a quasi-governmental agency not associated with the City, and so Merriam has no enterprise fund.

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 tax increment financing funds, while consisting of major expenditures are considered outside everyday operations.

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



Use of Funds by City Departments

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

	Percent of Expenditures Associated with Funds (approximate)*							
Department	General	Special Highway	Special Alcohol	Special Parks	Transient Guest	Risk Mgmt	Equip. Reserve	Capital Improv.
City Council	100							
Administration	98					2		
Municipal Court	100							
General Overhead	99						1	
Information Services	84				5		11	
Police	95		1				4	
Fire	99						1	
Public Works	75	12					2	11
Culture Recreation	79			3	8		10	
Merriam Marketplace					100			
Visitors Bureau					100			
Community Develop.	100							
CIP Administration								100
* excludes Bond Fund								

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.

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.

Fund	Actual Fund Balance			Projected	
	2018	2019	% Change	2020	2021
General Fund	\$ 6,839,254	\$ 7,602,654	11.16%	\$ 4,891,398	\$ 5,111,846
Capital Improvements	45,982,578	24,939,187	-45.76%	13,130,832	13,019,079
Bond & Interest	31,745	200,754	532.40%	73,526	82,089
Other Governmental	4,140,242	3,466,015	-16.28%	2,552,967	2,378,682
Total	<u>\$ 56,993,819</u>	<u>\$ 36,208,610</u>		<u>\$ 20,648,723</u>	<u>\$ 20,591,696</u>

(See pages 16 and 17 for fund balances by fund for purposes of Budget 2021 presentation)

General Fund ending fund balance increased by 11.16% from 2018 to 2019, but is projected to decrease by 36% from 2019 to 2020. The increase in fund balance in 2019 was due to lower than expected expenditures and higher than anticipated sales tax revenues. In early 2020, the COVID-19 pandemic slowed the economy and affected sales tax revenues. To offset this decline, the City elected to hold expenditures down and to utilize a portion of its fund balance. The City, however, was still able to meet its reserve goals in both 2020 and 2021.

The fund balance for the Capital Improvement Funds decreased by 45.76% from 2018 to 2019 and by 47.35% from 2019 to 2020, as a result of constructing the \$36.6 million community center and parking facility.

The fund balance for the Bond and Interest Fund increased by 532.40% from 2018 to 2019 and then decreased in 2020 by 63.38%. This fund serves to pay debt service costs with transfer from the Capital Improvement Funds and the 1/4th cent sales tax to fund the construction of the community center. Transfers are adjusted each year to keep a small balance in the fund.

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 and the Director of Accounts and Reports 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, the State Division of Accounts and Reports, Department of Administration, 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. These demands often exceed the corresponding revenue necessary to finance the services and improvements. This produces a need to finance public facilities and infrastructure. 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:

- Management staff and elected officials conservatively project the 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 the interest costs of financing.
- 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.

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).

OUTSTANDING DEBT

Purpose	Issue Date	Maturity Date	Original Amount	Amount Outstanding 1/1/2020	Principal Payments FY 2021
General Obligation					
Refunding bonds to refinance 2004, 2005 & 2008 street/storm drainage improvements	03/01/12	10/01/23	\$ 7,300,000	\$ 2,195,000	\$ 530,000
Serial bonds for construction of Parks & Recreation capital improvements	02/15/18	10/01/27	20,935,000	17,190,000	1,890,000
Total Bonds			<u>\$28,235,000</u>	<u>\$19,385,000</u>	<u>\$2,420,000</u>

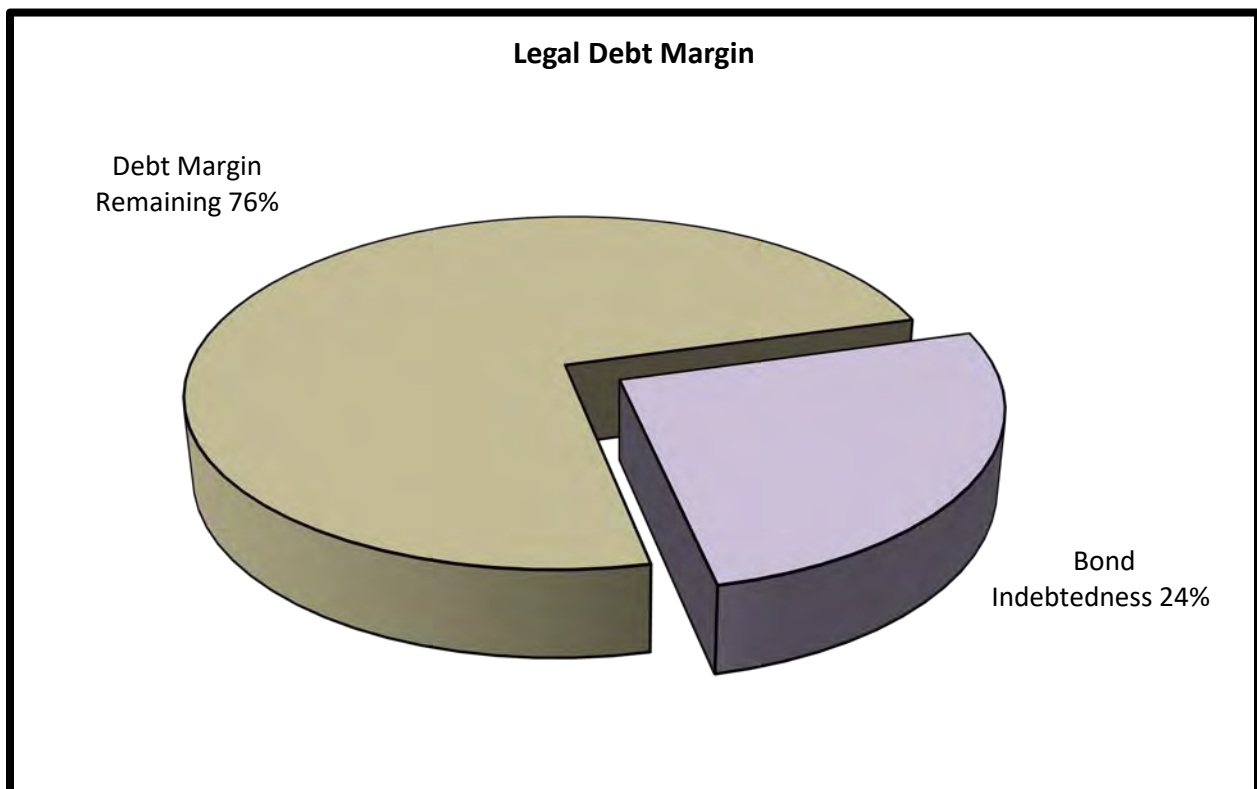
Legal Debt Margin

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 2020

Assessed value (a)	\$214,304,483
Debt limit	64,291,345
Debt applicable to limit:	
General Obligation bonds and notes	17,075,000
Less: Drainage and refunding issues not subject to limit	<u>(1,685,000)</u>
Total net debt applicable to limit	<u>15,390,000</u>
Legal debt margin remaining	<u>\$ 48,901,345</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

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 2,420,000	\$ 800,475	\$ 3,220,475
2022	2,545,000	696,700	3,241,700
2023	2,680,000	587,650	3,267,650
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>\$17,075,000</u>	<u>\$3,292,395</u>	<u>\$20,367,325</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

	<u>Actual 2019</u>	<u>Budget 2020</u>	<u>Estimated 2020</u>	<u>Budget 2021</u>
Total Expenditures	\$37,749,161	\$33,335,663	\$37,253,694	\$26,515,266
Debt Service Annually	\$3,191,150	\$3,208,125	\$3,208,125	\$3,220,475
Debt Service as a Percentage of Total Expenditures	8.45%	9.62%	8.61%	12.15%

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. However, these sources do not fully fund the annual debt service. Transfers from the Capital Improvement Fund to the Bond Fund make up the difference. 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 significantly below projections, increased 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 2019	Budget 2020	Budget 2021***
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
	Finance Director	1.00	1.00	1.00
	City Clerk	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Human Resources/Risk Manager	1.00	1.00	1.00
	Communication/Public Engagement Mgr.	1.00	1.00	1.00
	Accounting Clerk	1.00	1.00	1.00
	Administrative Coordinator	0.00	1.00	1.00
	Administrative Clerk	1.00	0.00	0.00
	Management Intern	1.00	1.00	1.00
	Total	10.00	10.00	10.00
Information Services	Network and Comm. 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 *	Police Chief	1.00	1.00	1.00
	Police Major	1.00	1.00	1.00
	Captain	2.00	2.00	2.00
	Sergeant	3.00	3.00	3.00
	Corporal	4.00	4.00	4.00
	Master Police Officer	11.00	11.00	11.00
	Police Officer*	8.00	8.00	8.00
	Crime Analyst	1.00	1.00	1.00
	Records Clerk	2.00	2.00	2.00
	Community Service Officer	2.00	2.00	2.00
	Crossing Guard	0.75	0.75	0.00
	Total	35.75	35.75	35.00
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
	Facility Supervisor	1.00	1.00	1.00
	Foreman	2.00	2.00	2.00
	Asset Management Technician	1.00	1.00	0.00
	Public Works Technician	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00
	Maintenance Worker III	1.00	1.00	1.00
	Maintenance Worker II	5.00	5.00	5.00
	Maintenance Worker I	3.00	3.00	3.00
	Facility Maintenance Worker III	0.00	0.00	0.00
	Facility Maintenance Worker II	1.00	1.00	2.00
	Facility Maintenance Worker I	0.00	1.72	0.00
	Landscape Technician	0.00	0.25	0.25
	Administrative Assistant	1.00	1.00	1.00
	Seasonal Labor	3.96	3.96	3.96
	Total	22.96	24.93	23.21

Authorized Paid Positions

Department	Position	Budget 2019	Budget 2020	Budget 2021***
Culture and Recreation and Special Events **	Parks & Recreation Director	1.00	1.00	1.00
	Assistant Parks & Rec. Director	1.00	1.00	1.00
	Recreation Supervisor	1.00	1.00	1.00
	Administrative Clerk	1.00	1.00	1.00
	Facility Maintenance Worker I	1.00	0.00	1.00
	Facility Supervisor	2.47	0.00	0.00
	Fitness Specialist	0.23	0.00	0.00
	Landscape Technician	0.25	0.00	0.00
	Programs Coordinator	0.41	0.00	0.00
	Customer Service Rep	0.00	1.00	1.00
	Facility Attendant	0.00	2.00	2.00
	Child Watch Attendant	0.00	2.00	2.00
	Fitness Attendant	0.00	1.50	1.50
	Program Assistant	1.00	0.50	0.50
	Recreation Coordinator	0.00	1.00	1.00
	Fitness Coordinator	1.00	1.00	1.00
	Aquatics Supervisor	1.00	1.00	1.00
	Aquatics Coordinator	0.00	1.00	1.00
	Head Lifeguard	0.00	1.50	1.50
	Lifeguard	0.00	10.00	10.00
	Slide & Concessions Attendant	0.00	2.50	2.50
Total		11.36	29.00	30.00
Visitor's Bureau	Visitor's Bureau Director	1.00	1.00	1.00
	Graphic Designer/Communication Specialist	1.00	1.00	1.00
	Total	2.00	2.00	2.00
Marketplace	Marketplace Coordinator	0.16	0.16	0.16
	Marketplace Asst. Coordinator	0.16	0.16	0.16
	Total	0.32	0.32	0.32
CIP Administration	Project Coordinator	1.00	1.00	1.00
	Administrative Assistant	0.40	0.40	0.40
	Total	1.40	1.40	1.40
Community Development	Director of Community Development	1.00	1.00	1.00
	Building Inspector/Official	1.00	1.00	1.00
	Neighborhood Services Manager	1.00	1.00	1.00
	Code Compliance Officer	2.00	2.00	2.00
	Planner I	1.00	1.00	1.00
	Administrative Clerk	1.00	1.00	1.00
Total		7.00	7.00	7.00
City Total		103.54	123.15	121.68

Authorized Paid Positions

Department	Position	Budget 2019	Budget 2020	Budget 2021***
Classification By Category				
	Full Time	84.00	85.00	86.00
	Part Time	15.01	33.62	31.15
	Seasonal	4.53	4.53	4.53
	Total	103.54	123.15	121.68

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.

* To facilitate training and to manage attrition, Council approved "over-hiring" by up to 2 FTE's when qualified candidates are available.

** Many Culture and Recreation positions have been retitled to correspond to responsibilities associated with the new community center.

*** For 2021, one full time facility maintenance worker was created in Parks & Recreation by eliminating a full time position in Public Works. In addition, a .72 FTE facility maintenance worker was eliminated in Public Works and a .75 FTE crossing guard position in Police was eliminated. The net impact of changes was a decrease of 1.47 FTE.

Compensation Plan

FULL TIME POSITIONS EFFECTIVE JANUARY 1, 2021

Position	Range Bottom	Range Top
City Administrator	108,210	162,314
Assistant City Administrator	95,404	143,106
Police Chief	95,404	143,106
Police Major	84,114	126,171
Police Captain	69,628	104,442
Sergeant	57,646	86,469
Corporal	54,128	81,192
Master Police Officer	47,722	71,583
Police Officer	44,810	67,214
Police Officer Trainee	42,677	42,677
Crime Analyst	44,810	67,214
Community Service Officer	34,832	52,247
Records Clerk	32,706	49,059
Community Development Director	89,581	134,372
Building Inspector	44,810	67,214
Neighborhood Services Manager	54,128	81,192
Code Compliance Officer/Part-Time Code Compliance Planner I	39,507	59,260
Administrative Coordinator	47,722	71,583
Management Intern	37,096	55,644
	32,724	49,064
Director of Capital Improvements	89,581	134,372
Project Coordinator	44,821	67,221
Administrative Assistant	32,706	49,059
Finance Director	89,581	134,372
Accountant	50,824	76,236
Accounting Clerk	34,832	52,247
Network and Communication Administrator	84,114	126,171
Human Resources/Risk Manager	69,628	104,442
Communication and Public Engagement Manager	57,646	86,469
City Clerk	50,824	76,236
Administrative Assistant	32,706	49,059
Administrative Coordinator	37,096	55,644
Visitors' Bureau Director	50,824	76,236
Graphic Designer/Communication Specialist	42,075	63,112
Court Administrator	50,824	76,236
Court Clerk/Part Time Court Clerk	32,706	49,059

Compensation Plan

FULL TIME POSITIONS (continued) EFFECTIVE JANUARY 1, 2021

Position	Range Bottom	Range Top
Public Works Director	95,404	143,106
Public Works Superintendent	57,646	86,469
Facilities Superintendent	57,646	86,469
Foreman	44,810	67,214
Asset Management Technician	44,810	67,214
Public Works Technician	42,075	63,112
Mechanic	39,507	59,261
Maintenance Worker III	37,096	55,644
Maintenance Worker II	32,705	49,059
Maintenance Worker I/Part Time Maintenance Worker I	30,710	46,066
Facility Operations Supervisor	44,810	67,214
Facility Maintenance Worker III	36,548	54,822
Facility Maintenance Worker II	32,705	49,059
Facility Maintenance Worker I/Part Time Facility Maintenance Worker I	30,256	45,385
Administrative Assistant	32,706	49,059
 Parks & Recreation Director	 89,581	 134,372
Assistant Parks & Recreation Director	65,384	98,076
Recreation Supervisor	50,825	76,236
Aquatics Supervisor	50,825	76,237
Administrative Coordinator	37,096	55,644
Aquatics Coordinator	37,096	55,644
Fitness Coordinator	37,096	55,644
Recreation Coordinator	37,096	55,644
Customer Service Rep	32,705	49,059

ELECTED POSITIONS EFFECTIVE JANUARY 1, 2021

Position	Range Bottom	Range Top
Mayor	12,612	12,612
City Councilmembers	5,718	5,718

Compensation Plan

PART TIME & SEASONAL POSITIONS EFFECTIVE JANUARY 1, 2021

Position	Range Bottom	Range Top
Crossing Guard	12.40	18.34
Seasonal Laborer	11.58	18.34
Landscape Technician	13.62	20.79
Intern PT	11.25	18.34
Seasonal Construction Inspector	19.03	29.12
Part Time Farmers Marketplace Assistant Coordinator	12.23	18.34
Part Time Farmers Marketplace Coordinator	13.86	20.79
Facility Attendant	12.22	18.34
Child Watch Attendant	12.23	18.33
Fitness Attendant	12.23	18.33
Program Assistant	13.02	19.52
Head Lifeguard	12.23	18.34
Lifeguard	10.28	15.42
Slide Attendant	8.74	13.11

Compensation Plan

RETAINERS FOR CONTRACTUAL POSITIONS EFFECTIVE JANUARY 1, 2021

Position	Monthly	Annual
City Attorney*	-	-
Municipal Judge	3,918.63	47,023.56
Prosecutor	2,513.34	30,160.08

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

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CITY OF MERRIAM, KANSAS

REVENUES: ALL FUNDS

ANNUAL BUDGET
2021



Public Works takes a group photo before treating City streets for an upcoming storm.

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Revenue Sources

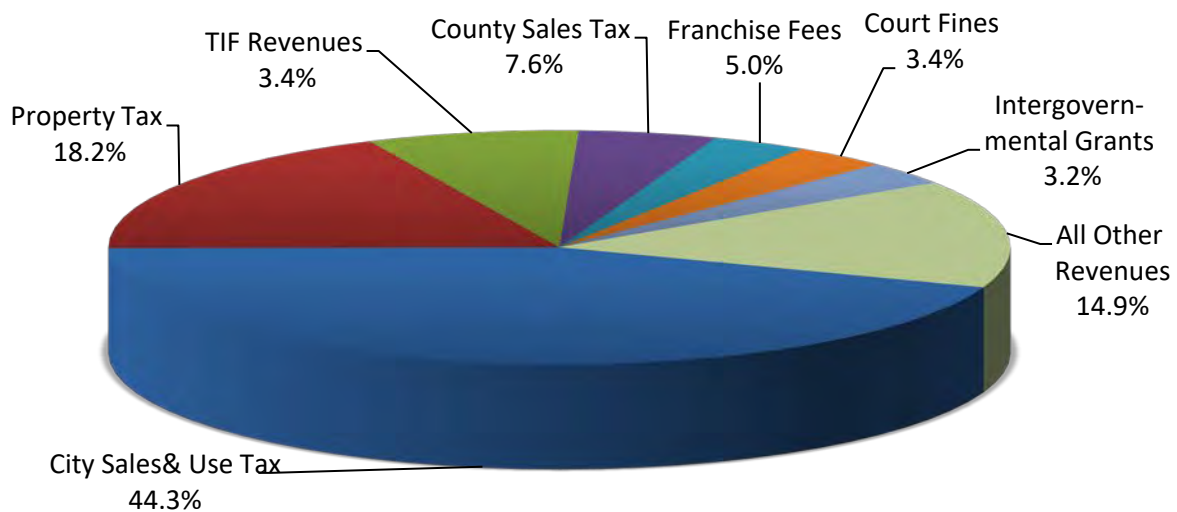
Introduction

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 seven major revenue sources. This set of revenues is significant in that they collectively represent 85.1% of the City's projected current revenues in 2021. Current revenues are those funds that the City has budgeted to collect in 2021. 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 2021 budget total \$26,483,239. These seven major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Summary-All Funds

Major Revenue Source	Projected 2021 Revenue	Percent of Total Current Revenues
City Sales and Use Tax	\$11,743,464	44.3%
Ad Valorem Property Tax	4,813,027	18.2%
County Sales Tax	2,016,304	7.6%
Franchise Fees	1,314,459	5.0%
Tax Increment Financing Property Taxes (Miscellaneous)	900,000	3.4%
Court Fines	900,000	3.4%
Intergovernmental Grants	851,950	3.2%
Subtotal Major Revenue Sources	22,539,204	85.1%
All Other Revenues	3,944,035	14.9%
Total Current Revenues	\$26,483,239	100%

Major Revenue Sources - Projected 2021



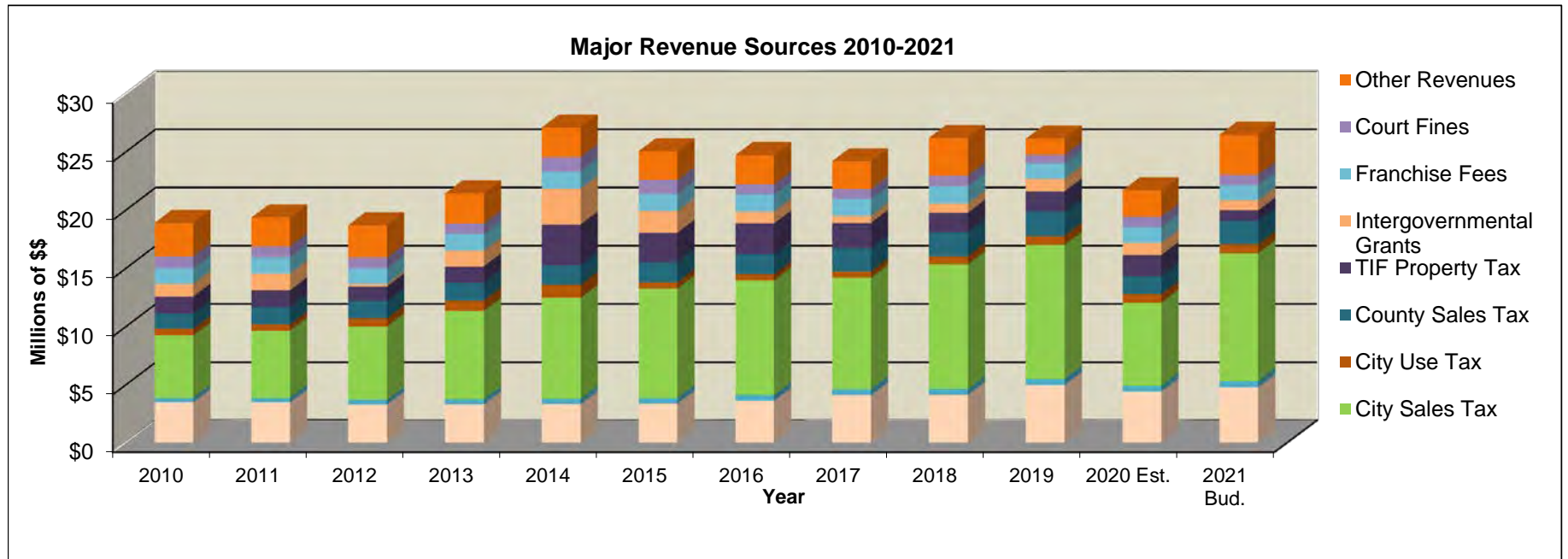
Major Revenue Sources - Citywide*
2010 through 2021

Year	Property Tax	Motor Vehicle Tax	City Sales Tax ***	City Use Tax	County Sales Tax	Net TIF Property Tax	Intergov. Grants	Franchise Fees	Court Fines	Other Revenues **	Total Budgeted Revenues*
2010	\$3,505,684	\$ 373,318	\$ 5,385,091	\$ 567,746	\$ 1,293,227	\$ 1,476,708	\$ 1,093,060	\$1,325,346	\$ 1,049,970	\$ 2,847,606	\$ 18,917,756
2011	3,486,506	393,369	5,793,278	532,871	1,469,515	1,472,242	1,420,775	1,381,109	969,775	2,458,827	19,378,267
2012	3,311,732	393,618	6,316,422	691,495	1,481,333	1,270,000	211,484	1,331,702	935,450	2,785,107	18,728,343
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 Est.	4,432,081	481,576	7,145,448	729,457	1,570,966	1,800,000	1,062,600	1,327,734	900,000	2,268,945	21,718,807
2021 Bud.	4,813,027	523,456	10,976,406	767,058	2,016,304	900,000	851,950	1,314,459	900,000	3,420,579	26,483,239

* Includes budgeted funds only (excludes TIF Bond/TIF Contractual Liability Funds, bond proceeds and transfers between funds).

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

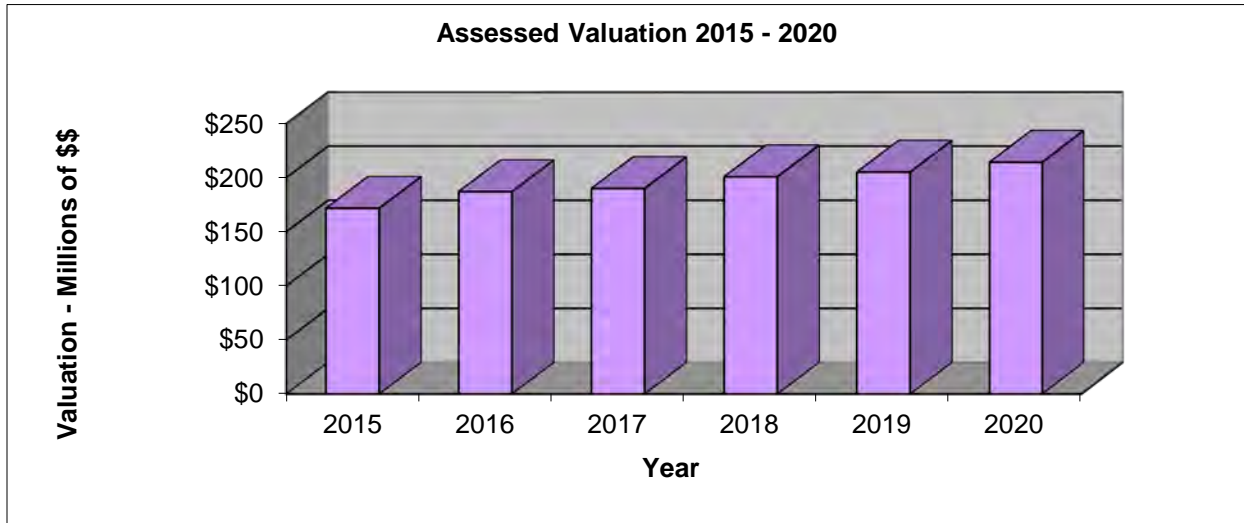
*** The City sales tax rate is 1.50%, effective January 1, 2018.



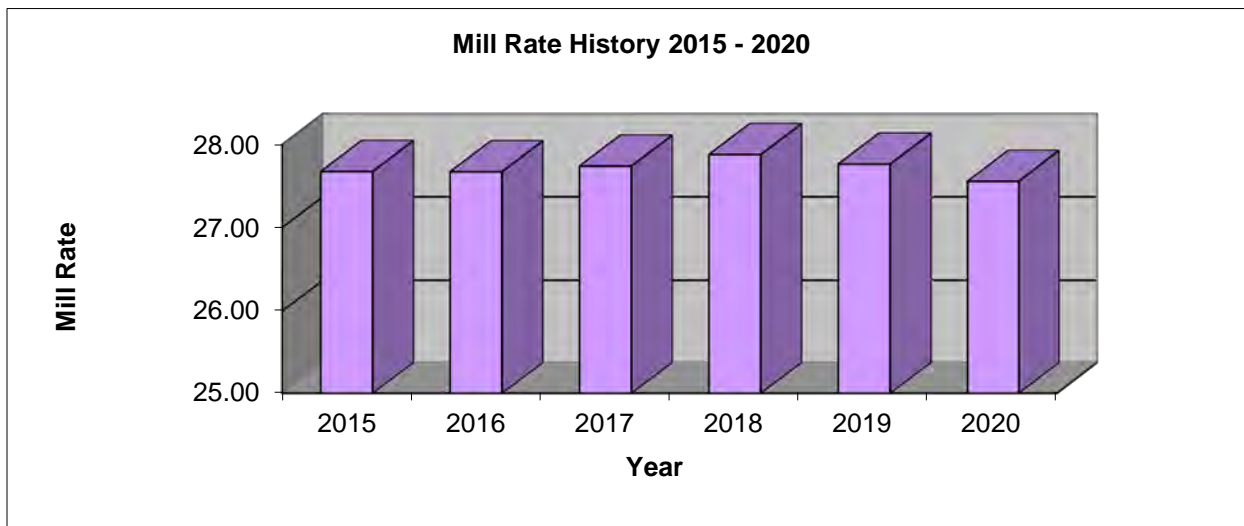
Ad Valorem Property Tax (Excluding Motor Vehicle Tax)

Budgeted 2021 ad valorem property taxes total \$4,813,027 or 18.2% of current revenues. General Fund ad valorem property taxes comprise \$4,634,960, or 23.7% of total General Fund current revenues (excluding transfers). Bond and Interest Fund ad valorem property taxes comprise \$178,067 or 8.8% of total Bond and Interest Fund current revenues.

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 2020 will fund the 2021 Budget.*



Based upon the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The 2021 budget will require an effective City property tax rate of 27.558 mills.



Sales Taxes

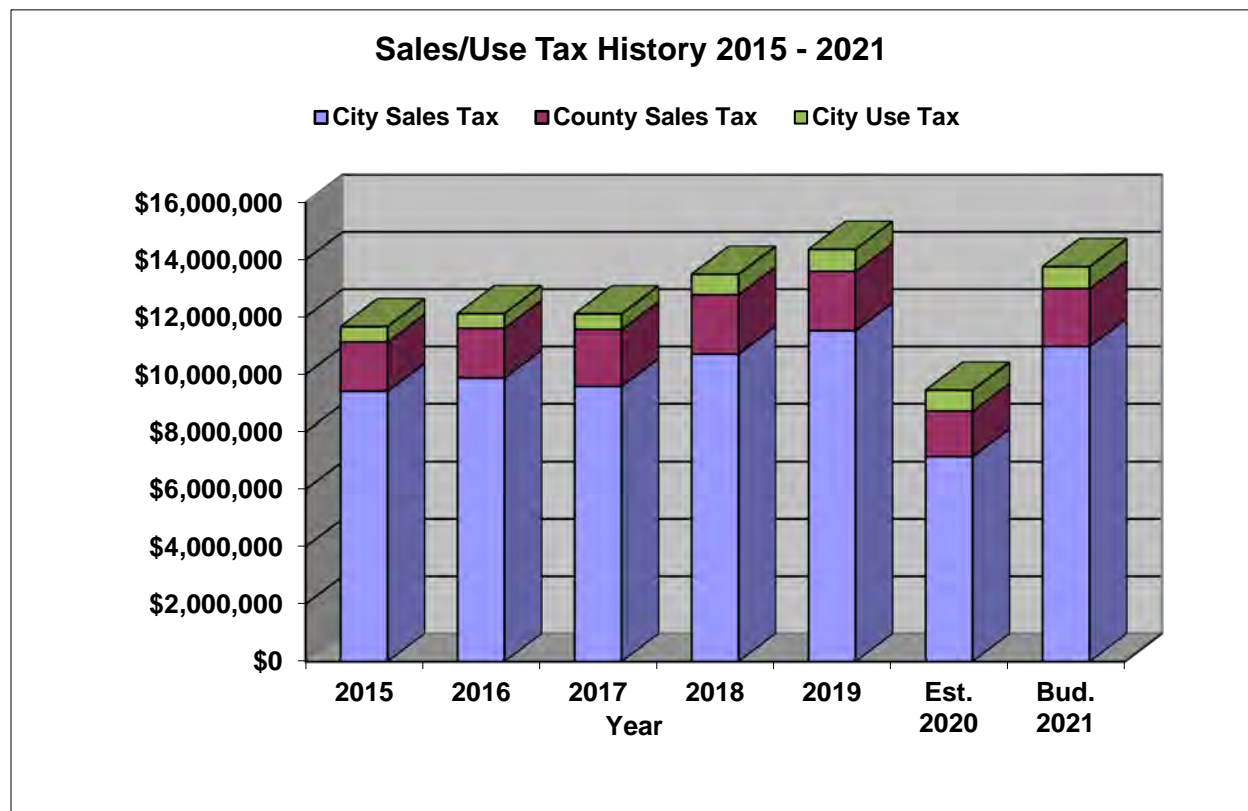
City Sales/Use Tax

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 2021 for all funds total \$11,743,464 and are projected to comprise 44.3% of Citywide revenues. Sales taxes in 2020 declined due to the COVID-19 pandemic. However, automobile sales have rebounded and projections for 2021 have increased. Budget 2021 projects City sales taxes at \$9,147,005 based on 96.5% of actual 2019 with adjustments for new or changed retail. Use taxes are budgeted at \$767,058 based on actual 2019.

County Sales Tax

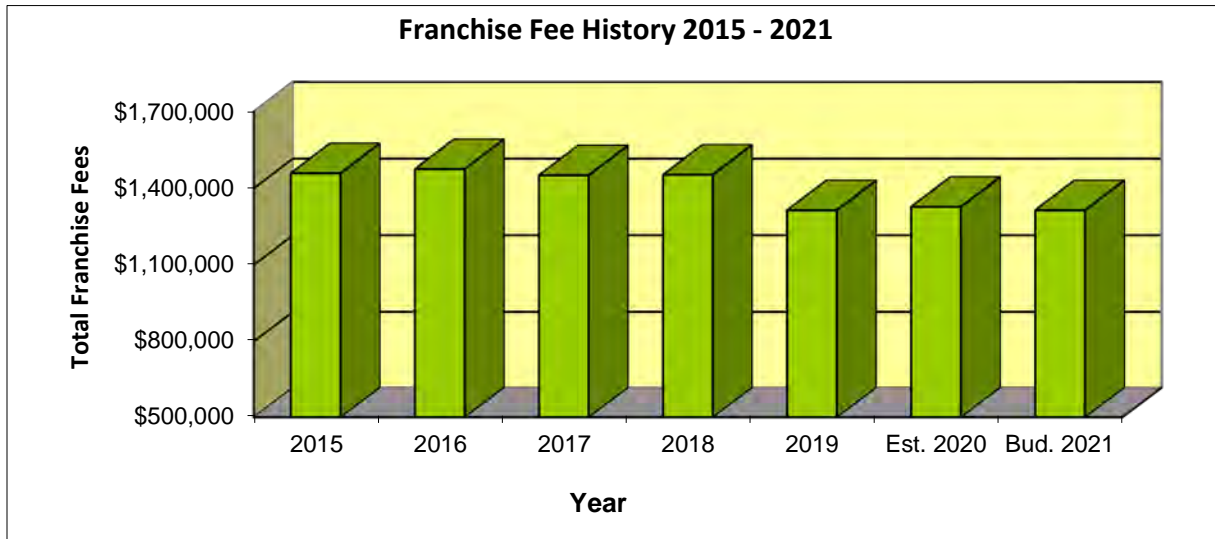
The City's allocation of the countywide sales tax is made up of four components: 1) the City's share of the countywide 0.6% sales tax, 2) the City's share of the original countywide 0.25% Public Safety sales tax (effective 2011), 3) the City's share of the countywide 0.25% Public Safety sales tax effective 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 2021 are \$2,016,304. County sales tax revenues are projected to comprise 7.6% of total current revenues. Budget 2021 projects county sales taxes at 97.1% of actual 2019.

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



Franchise Fees

The City levies franchise fees on electric, gas, telephone, cable, and waste management companies operating within the City limits. Due to the variable nature of this revenue source, more emphasis is placed on total franchise revenues. Telephone and cable franchise fees are related to the City's population (which has remained fairly stable), while electric and gas, though related to the population, are also largely driven by the weather. Franchise revenues are projected to comprise 5.0% of total current revenues. Franchise revenues budgeted for 2021 total \$1,314,459, which is approximately 100% of actual 2019 franchise receipts.



Tax Increment Financing Property Taxes (Miscellaneous)

This revenue is generated from property tax increment, net of contractual payments to developers and is transferred to the Capital Improvement Fund from the TIF Contractual Liability Fund (a non-budgeted fund). Property tax increment is the difference between the “base” assessed valuation of property in a TIF district the year the district is established, and the additional or “incremental” assessed valuation added through redevelopment activities. The budgeted amount of these Capital Improvement Fund revenues is \$900,000 for 2021, and may be used to fund eligible capital improvement projects in eligible TIF project areas.

Court Fines

Court fines are a significant part of the City's budgeted General Fund revenues. The City carries a high volume of traffic due to our location at the intersection of Interstate 35 and Shawnee Mission Parkway (Highway 56), a major thoroughfare. With the largest sales tax “pull factor” in the state of Kansas, the City attracts many non-residents to shop in our retail centers. Court fines revenues are budgeted at \$900,000 for 2021.

Intergovernmental Grants

The 2021 Capital Improvement Fund budget includes \$851,950 in Intergovernmental Grants from various sources. In 2021, this will include money from the Johnson County Assistance Road System Program (CARS) for the East Frontage Road (67th St. to 75th St.) 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.

Revenue Forecast Methodology

GENERAL FUND

DESCRIPTION	KEY 2021 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 2020 of \$214,304,483 (26.520 mills). This is a decrease of 0.207 mills from the previous mill levy.	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 96.5% of actual 2019 with an adjustment for new/lost retail. 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 97.1% of actual 2019 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.
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 actual 2008 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.

GENERAL FUND (continued)

DESCRIPTION	KEY 2021 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	Based on estimates received from the County and anticipated activity of liquor sales.	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.
Electric Franchise Fees Received from KCP&L 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/annually	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.
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 2021 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 2021 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 PARKS AND RECREATION FUND

DESCRIPTION	KEY 2021 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 2021 PROJECTION FACTORS	APPLICABLE LAWS
Transient Guest Tax Received from State of KS quarterly	Based on 100% of estimated 2019 collections.	Based on the City of Merriam's Charter Ordinance No. 23. Revenue is derived from a 7% tax on room rental for hotels and motels in the City.

RISK MANAGEMENT RESERVE FUND

DESCRIPTION	KEY 2021 PROJECTION FACTORS	APPLICABLE LAWS
Transfer from General Fund	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 2020.	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 2021 PROJECTION FACTORS	APPLICABLE LAWS
Transfers from General Fund	The annual amount of transfers into this fund is determined 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 2021 PROJECTION FACTORS	APPLICABLE LAWS
Interest Received from financial institution monthly	See General Fund	See General fund
Transfers From General Fund	Based on one fourth of the City's local sales tax plus 20% of the City's use tax. See projection of City Sales Tax in the General Fund. 100% of the proceeds from the 2020 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 96.5% of actual 2019 with an adjustment for new/lost retail. 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 2021 PROJECTION FACTORS	APPLICABLE LAWS
City Sales Tax-Parks & Rec Received from State of KS monthly	Based on 96.5% of actual 2019 collections with an adjustment for new/lost retail. 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 2020 of \$214,304,483 (1.038 mills). The mill rate remained the same from 2019 to 2020.	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.

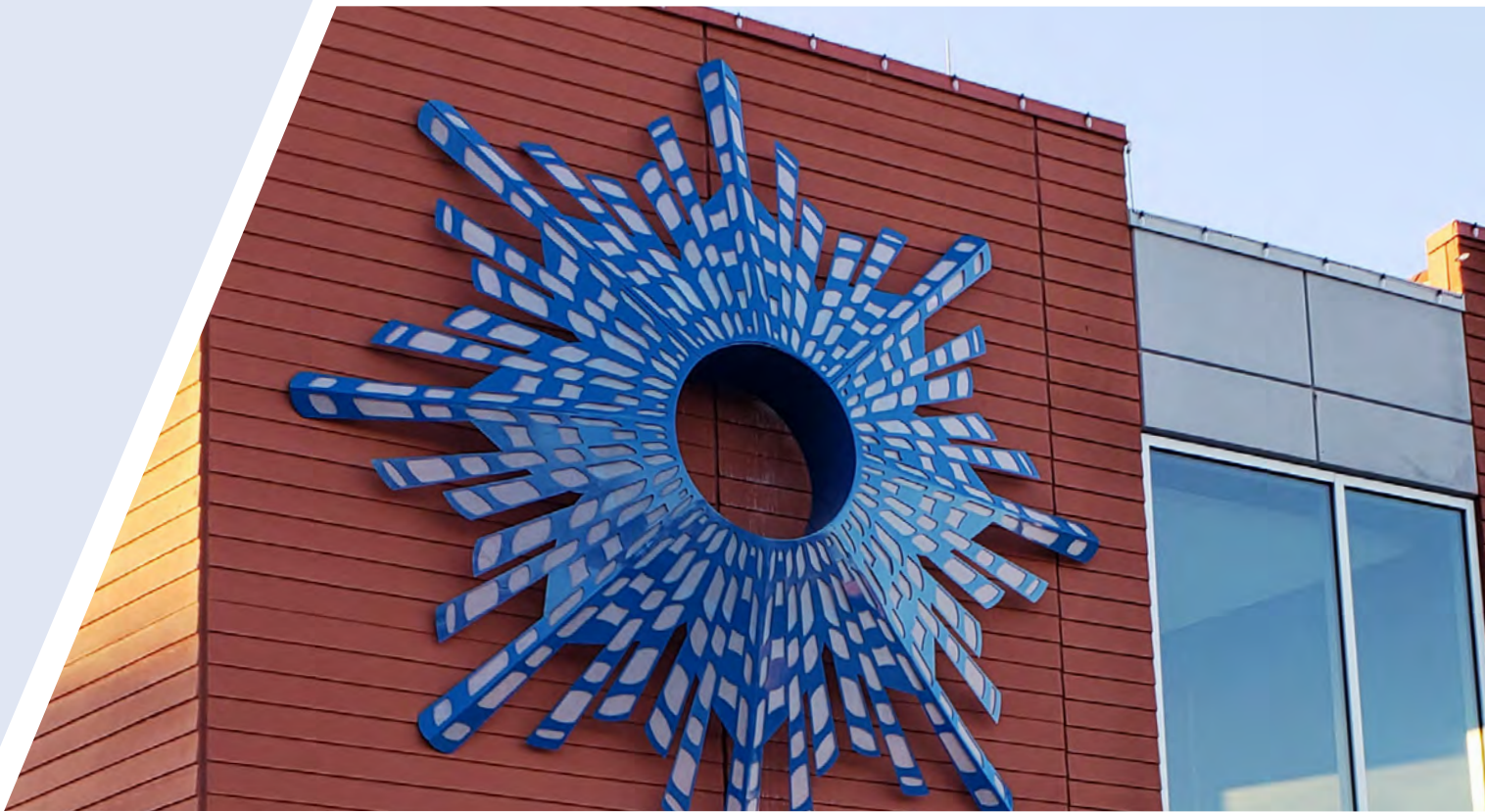
BOND AND INTEREST FUND (continued)

DESCRIPTION	KEY 2021 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.	

CITY OF MERRIAM, KANSAS

BUDGET BY FUND

ANNUAL BUDGET
2021

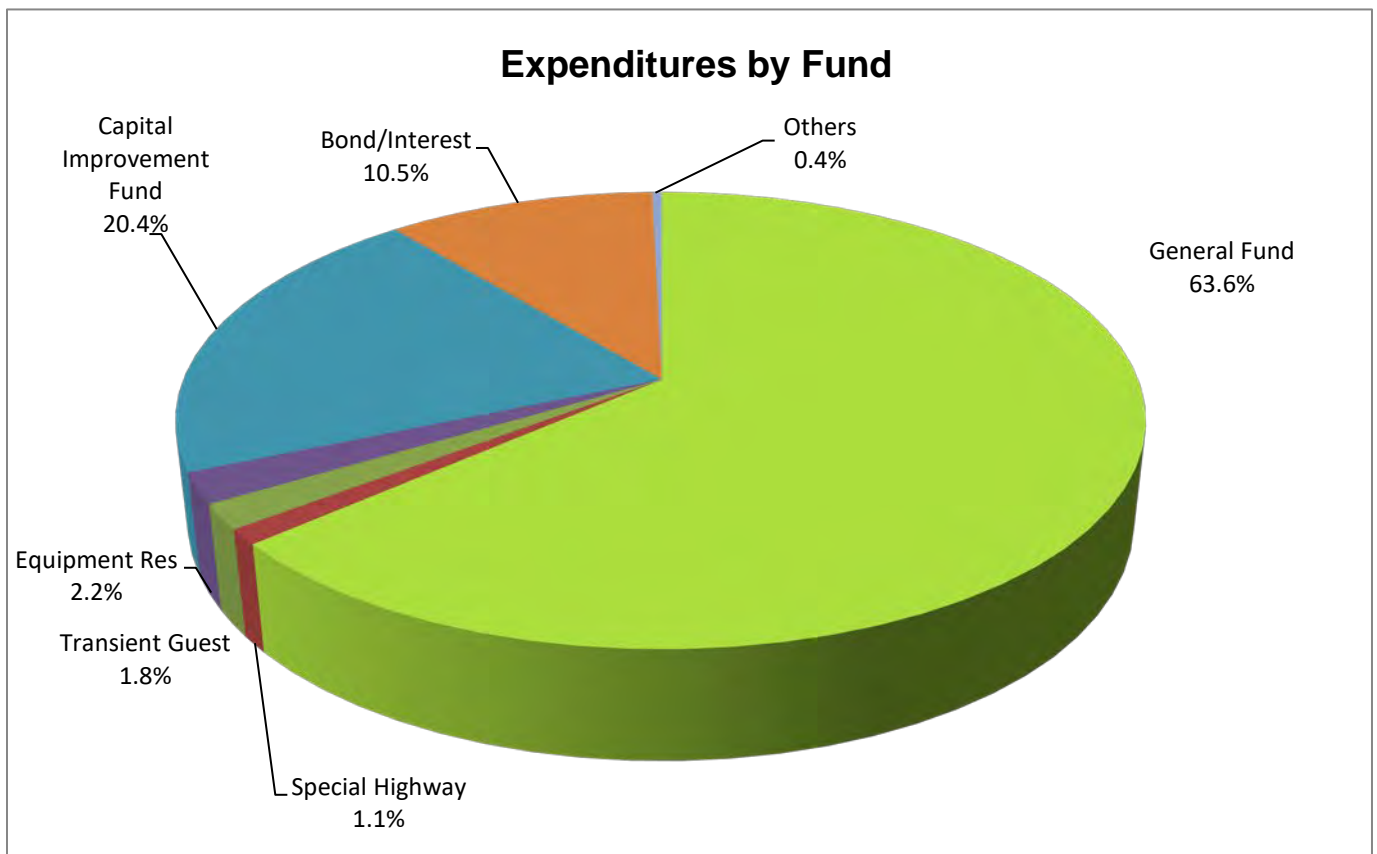


New outdoor artwork adorns the Merriam Community Center parking garage.

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Expenditure by Fund

Fund	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
001-General	\$ 17,841,878	\$ 20,106,111	\$ 17,696,514	\$ 19,356,681
201-Special Highway	461,175	390,000	390,000	330,000
202-Special Alcohol	27,682	25,000	25,000	27,000
203-Special Parks and Recreation	5,921	49,000	18,000	60,000
204-Transient Guest Tax	568,503	625,927	588,372	537,913
221-Risk Management Reserve	20,095	30,000	20,000	30,000
222-Equipment Reserve	1,366,493	1,486,820	1,470,820	660,093
301-Capital Improvements	20,486,230	13,152,386	18,599,071	6,219,648
401-Bond and Interest	3,191,150	3,208,125	3,208,125	3,220,475
TOTAL	\$ 43,969,127	\$ 39,073,369	\$ 42,015,902	\$ 30,441,810



General Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 6,839,254	\$ 6,309,630	\$ 4,891,398
Property Tax	4,787,407	4,384,441	4,634,960
Motor Vehicle	484,216	518,857	503,886
City Sales Tax	7,585,601	7,051,412	7,317,604
City Use Tax	767,057	648,000	767,058
County Sales Tax	2,075,515	2,068,000	2,016,304
Alcohol Tax	25,714	24,000	27,283
Franchise Fees	1,314,459	1,418,000	1,314,459
Licenses & Permits	467,200	371,500	467,200
Charges for Service	120,960	910,545	1,409,444
Court Fines	758,218	900,000	900,000
Federal Grants	8,370	4,000	8,370
Investment Income	105,166	75,000	105,166
Miscellaneous	105,395	83,000	105,395
Subtotal Revenues	18,605,278	18,456,755	19,577,129
Total Resources	\$ 25,444,532	\$ 24,766,385	\$ 24,468,527
EXPENDITURES			
Personal Services	\$ 7,832,410	\$ 9,313,769	\$ 9,643,907
Contractual Fire Services	2,216,129	2,714,947	2,850,694
Contractual Services	2,024,433	2,667,219	3,147,556
Commodities	574,606	749,470	794,980
Capital Outlay	19,935	21,200	21,200
Health and Welfare	104,399	101,800	171,800
Subtotal Expenditures	12,771,912	15,568,405	16,630,137
Transfers Out	5,044,988	4,537,706	2,701,544
Contingency	24,978	-	25,000
Total Uses	\$ 17,841,878	\$ 20,106,111	\$ 19,356,681
Ending Balance	\$ 7,602,654	\$ 4,660,274	\$ 5,111,846

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 26% of operating revenues. When combined with Risk Management, ending fund balance represents 32% of operating revenues

Special Highway Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 362,399	\$ 102,269	\$ 108,018
Other Taxes	308,663	305,780	253,420
Investment Income	211	-	-
Subtotal Revenues	308,874	305,780	253,420
Total Resources	\$ 671,273	\$ 408,049	\$ 361,438
EXPENDITURES			
Commodities	\$ 27,029	\$ 40,000	\$ 30,000
Capital Improvements	434,146	350,000	300,000
Subtotal Expenditures	461,175	390,000	330,000
Transfers Out	-	-	-
Total Uses	\$ 461,175	\$ 390,000	\$ 330,000
Ending Balance	\$ 210,098	\$ 18,049	\$ 31,438

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

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 12,768	\$ 10,712	\$ 10,330
Other Taxes	25,714	24,000	27,283
Investment Income	13	-	-
Subtotal Revenues	25,727	24,000	27,283
Total Resources	\$ 38,495	\$ 34,712	\$ 37,613
EXPENDITURES			
Health and Welfare	\$ 27,682	\$ 25,000	\$ 27,000
Subtotal Expenditures	27,682	25,000	27,000
Total Uses	\$ 27,682	\$ 25,000	\$ 27,000
Ending Balance	\$ 10,813	\$ 9,712	\$ 10,613

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

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 7,482	\$ 26,426	\$ 33,826
Other Taxes	25,714	24,000	27,283
Investment Income	34	-	-
Subtotal Revenues	25,748	24,000	27,283
Total Resources	\$ 33,230	\$ 50,426	\$ 61,109
EXPENDITURES			
Capital Outlay	\$ 5,921	\$ 49,000	\$ 60,000
Subtotal Expenditures	5,921	49,000	60,000
Total Uses	\$ 5,921	\$ 49,000	\$ 60,000
Ending Balance	\$ 27,309	\$ 1,426	\$ 1,109

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

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 661,519	\$ 525,198	\$ 303,387
Other Taxes	439,149	408,165	429,250
Investment Income	649	-	-
Miscellaneous	71,740	65,985	73,500
Subtotal Revenues	511,538	474,150	502,750
Total Resources	\$ 1,173,057	\$ 999,348	\$ 806,137
EXPENDITURES			
Personal Services	\$ 357,167	\$ 387,202	\$ 308,468
Contractual Services	121,623	146,905	129,225
Commodities	7,940	9,275	8,125
Health and Welfare	81,773	82,545	92,095
Subtotal Expenditures	568,503	625,927	537,913
Total Uses	\$ 568,503	\$ 625,927	\$ 537,913
Ending Balance	\$ 604,554	\$ 373,421	\$ 268,224

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 7% effective 1-1-2008. Current expenditures include the Visitors Bureau and staffing, Merriam Marketplace operations, special events and staffing.

Risk Management Reserve Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 1,089,941	\$ 1,074,941	\$ 1,089,753
Investment Income	19,922	15,000	19,985
Subtotal Revenues	19,922	15,000	19,985
Total Resources	\$ 1,109,863	\$ 1,089,941	\$ 1,109,738
EXPENDITURES			
Contractual Services	\$ 20,095	\$ 30,000	\$ 30,000
Subtotal Expenditures	20,095	30,000	30,000
Total Uses	\$ 20,095	\$ 30,000	\$ 30,000
Ending Balance	\$ 1,089,768	\$ 1,059,941	\$ 1,079,738

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 6% of the operating revenue of the General Fund.

Equipment Reserve Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 2,006,133	\$ 1,161,706	\$ 1,007,653
Grants	100,972	-	-
Investment Income	32,226	5,000	5,000
Miscellaneous	50,635	35,000	35,000
Subtotal Revenues	183,833	40,000	40,000
Transfers In	700,000	900,000	600,000
Total Resources	\$ 2,889,966	\$ 2,101,706	\$ 1,647,653
EXPENDITURES			
Capital Outlay	\$ 1,366,493	\$ 1,486,820	\$ 660,093
Subtotal Expenditures	1,366,493	1,486,820	660,093
Total Uses	\$ 1,366,493	\$ 1,486,820	\$ 660,093
Ending Balance	\$ 1,523,473	\$ 614,886	\$ 987,560

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

Guidelines: To finance the acquisition of equipment.

Capital Purchases - Budgeted for 2021

Description	Department	Years Old	Cost
Mini Excavator	Public Works	16	\$45,000
Trailer (2)	PD, PW	various	20,000
HVAC Replacement	Fire	11	15,000
Fire Station appliances	Fire	18	10,000
Patrol Vehicles (3)	Police	various	108,000
Emergency Generators (2)	PD, CH	various	85,000
Tasers	Police	various	25,200
City Hall Roof	City Hall	2004	50,000
Wifi Equipment	All	new	10,000
Presentation System Upgrades	CH, MVB	new	20,000
City Door Lock System	All	various	8,350
Van	Parks	12	32,600
Computers/Monitors, Memory	Information Tech	various	33,000
Contingency			197,943
	Total		\$660,093

Capital Improvements Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 36,830,824	\$ 21,546,834	\$ 13,130,832
Sales Tax	1,969,613	1,835,075	1,829,401
Miscellaneous	1,517,860	3,142,600	2,051,950
Investment Income	762,133	200,000	125,000
Subtotal Revenues	4,249,606	5,177,675	4,006,351
Transfers In	4,344,987	3,637,706	2,101,544
Total Resources	\$ 45,425,417	\$ 30,362,215	\$ 19,238,727
EXPENDITURES			
Personal Services	\$ 221,853	\$ 226,975	\$ 235,102
Contractual Services	44,333	50,247	51,111
Commodities	1,366	4,900	4,800
Capital Improvements	19,068,678	11,670,264	4,728,635
Subtotal Expenditures	19,336,230	11,952,386	5,019,648
Transfers Out	1,150,000	1,200,000	1,200,000
Total Uses	\$ 20,486,230	\$ 13,152,386	\$ 6,219,648
Ending Balance	\$ 24,939,187	\$ 17,209,829	\$ 13,019,079

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.

Bond and Interest Fund

	Actual 2019	Budget 2020	Budget 2021
REVENUES			
Beginning Balance	\$ 31,745	\$ 61,408	\$ 73,526
Property Taxes	235,664	170,311	178,067
City Sales/Use Taxes	1,969,613	1,835,075	1,829,401
Other Taxes	-	20,169	19,570
Investment Income	4,882	2,000	2,000
Subtotal Revenues	2,210,159	2,027,555	2,029,038
Transfers In	1,150,000	1,200,000	1,200,000
Total Resources	\$ 3,391,904	\$ 3,288,963	\$ 3,302,564
EXPENDITURES			
Debt Service	\$ 3,191,150	\$ 3,208,125	\$ 3,220,475
Subtotal Expenditures	3,191,150	3,208,125	3,220,475
Total Uses	\$ 3,191,150	\$ 3,208,125	\$ 3,220,475
Ending Balance	\$ 200,754	\$ 80,838	\$ 82,089

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.

CITY OF MERRIAM, KANSAS

BUDGET BY DEPARTMENT

ANNUAL BUDGET
2021



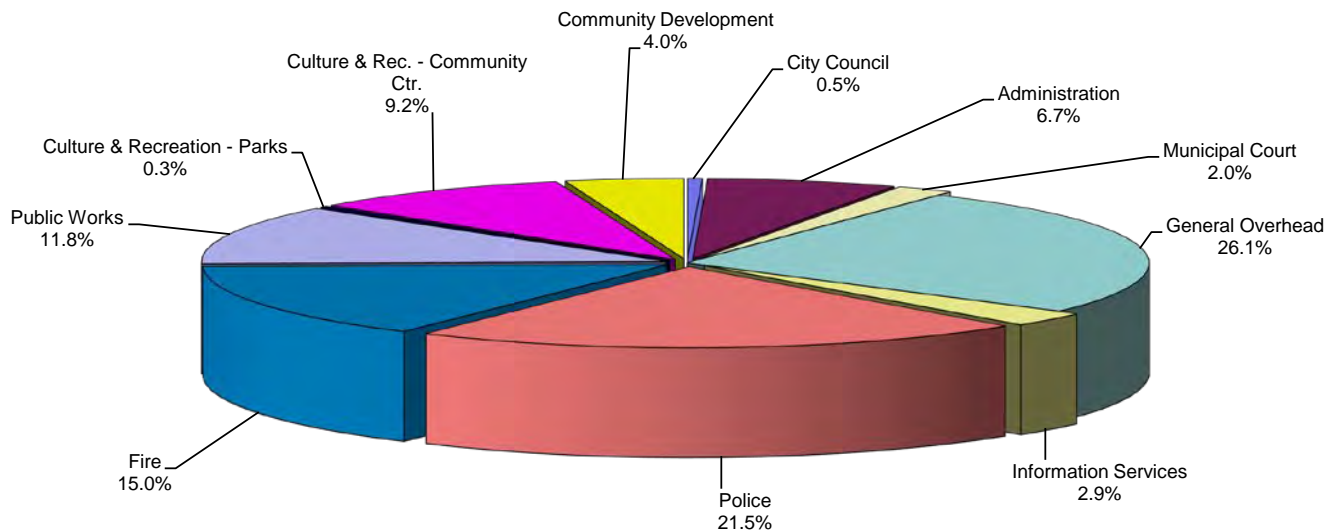
Two Merriam employees volunteer their time to help distribute food at a Johnson County Christmas Bureau event.

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General Fund Summary by Department

Department	2019 Actual	2020 Budget	2020 Estimated	2021 Budget	% Increase Over 2020 Estimated
City Council	\$75,792	\$85,657	\$80,518	\$100,691	25.05%
Administration	1,105,984	1,166,028	1,096,066	1,286,151	17.34%
Municipal Court	326,376	379,723	356,942	386,354	8.24%
General Overhead	6,508,244	6,387,940	4,801,428	5,042,008	5.01%
Information Services	432,788	530,303	498,484	556,966	11.73%
Police	3,767,850	4,076,052	3,831,491	4,156,162	8.47%
Fire	2,252,970	2,775,142	2,608,633	2,910,889	11.59%
Public Works	1,875,726	2,353,012	2,211,832	2,289,336	3.50%
Culture & Recreation - Parks	757,971	121,950	114,633	52,003	-54.64%
Culture & Rec. - Community Ctr.	0	1,432,436	1,346,490	1,775,571	31.87%
Community Development	738,177	797,868	749,997	800,550	6.74%
TOTAL	\$17,841,878	\$20,106,111	\$17,696,514	\$19,356,681	9.38%

General Fund Budget by Department



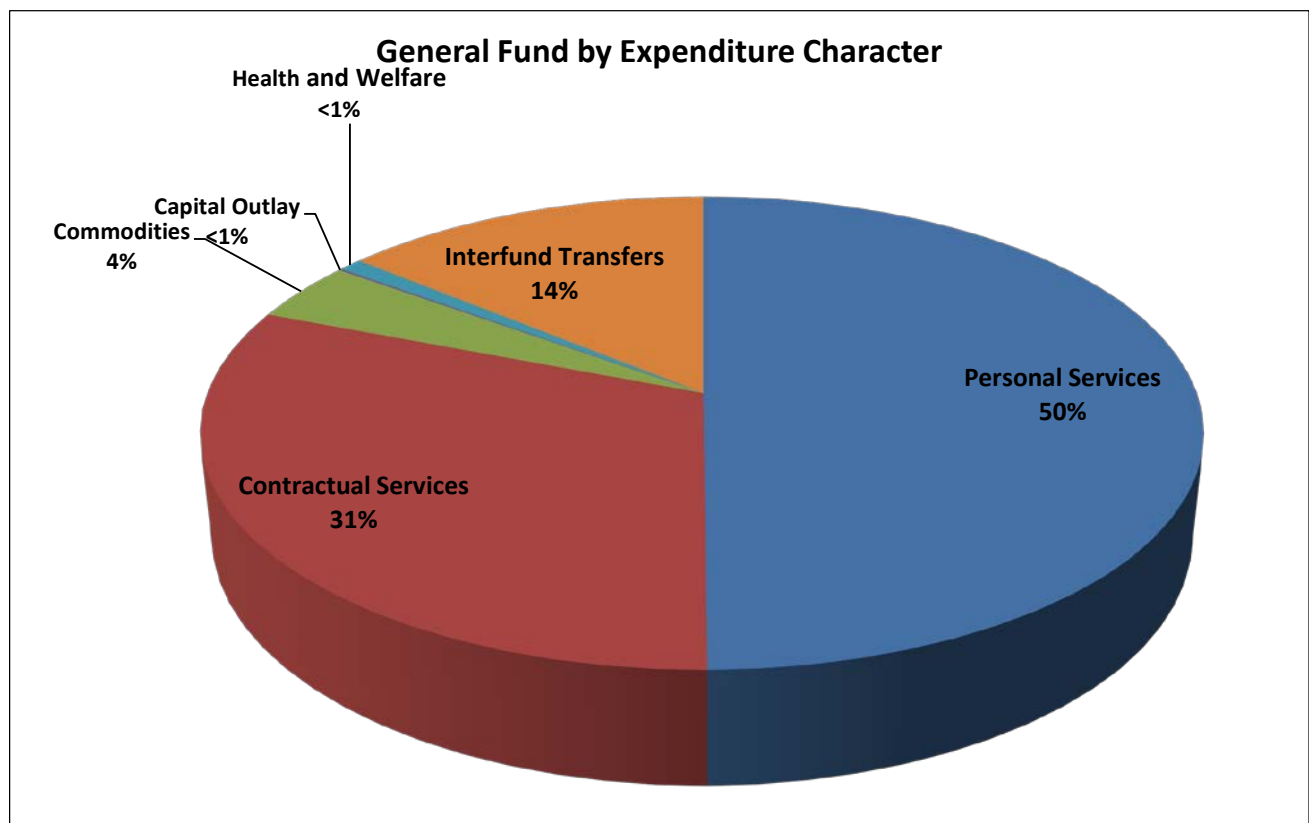
General Fund - Department by Character

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Increase Over 20 Bud.
City Council					
Personal Services	\$ 63,053	\$ 64,782	\$ 60,895	\$ 69,119	6.7%
Contractual Services	12,739	20,875	19,623	31,572	51.2%
Total	75,792	85,657	80,518	100,691	17.6%
Administration					
Personal Services	1,043,029	1,095,628	1,029,890	1,216,130	11.0%
Contractual Services	62,339	67,750	63,685	67,021	-1.1%
Commodities	616	2,650	2,491	3,000	13.2%
Total	1,105,984	1,166,028	1,096,066	1,286,151	10.3%
Municipal Court					
Personal Services	191,303	203,863	191,633	207,077	1.6%
Contractual Services	133,189	173,360	162,959	177,177	2.2%
Commodities	1,884	2,500	2,350	2,100	-16.0%
Total	326,376	379,723	356,942	386,354	1.7%
General Overhead					
Personal Services	19,897	20,150	18,941	25,640	27.2%
Contractual Services	1,097,195	1,457,579	1,370,124	1,831,539	25.7%
Commodities	196,852	255,705	240,363	271,485	6.2%
Capital Outlay	19,935	15,000	14,100	15,000	0.0%
Health and Welfare	104,399	101,800	95,692	171,800	68.8%
Interfund Transfers	5,044,988	4,537,706	3,037,208	2,701,544	-40.5%
Contingency Usage	24,978	-	25,000	25,000	0.0%
Total	6,508,244	6,387,940	4,801,428	5,042,008	-21.1%
Information Services					
Personal Services	146,206	155,648	146,308	157,442	1.2%
Contractual Services	269,023	360,155	338,546	384,824	6.8%
Commodities	17,559	14,500	13,630	14,700	1.4%
Total	432,788	530,303	498,484	556,966	5.0%
Police					
Personal Services	3,576,908	3,846,752	3,615,949	3,923,662	2.0%
Contractual Services	110,745	132,700	124,738	129,400	-2.5%
Commodities	80,197	90,400	84,976	96,900	7.2%
Capital Outlay	-	6,200	5,828	6,200	0.0%
Total	3,767,850	4,076,052	3,831,491	4,156,162	2.0%
Fire					
Contractual Services	2,226,963	2,740,242	2,575,827	2,875,989	5.0%
Commodities	26,007	34,900	32,806	34,900	0.0%
Total	2,252,970	2,775,142	2,608,633	2,910,889	4.9%

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Increase Over 20 Bud.
<i>Public Works</i>					
Personal Services	1,514,351	1,924,577	1,809,102	1,860,251	-3.3%
Contractual Services	129,397	164,010	154,170	165,160	0.7%
Commodities	231,978	264,425	248,560	263,925	-0.2%
Total	1,875,726	2,353,012	2,211,832	2,289,336	-2.7%
<i>Culture and Recreation/Parks</i>					
Personal Services	579,040	-	-	-	0.0%
Contractual Services	160,267	110,080	103,475	52,003	-52.8%
Commodities	18,664	11,870	11,158	-	-100.0%
Total	757,971	121,950	114,633	52,003	-57.4%
<i>Culture and Recreation/Community Center</i>					
Personal Services	-	1,257,551	1,182,098	1,437,761	14.3%
Contractual Services	-	105,015	98,714	232,690	121.6%
Commodities	-	69,870	65,678	105,120	50.5%
Total	-	1,432,436	1,346,490	1,775,571	24.0%
<i>Community Development</i>					
Personal Services	698,623	744,818	700,129	746,825	0.3%
Contractual Services	38,705	50,400	47,377	50,875	0.9%
Commodities	849	2,650	2,491	2,850	7.5%
Total	738,177	797,868	749,997	800,550	0.3%
Total All Departments	\$ 17,841,878	\$ 20,106,111	\$ 17,696,514	\$ 19,356,681	-3.7%

General Fund - Character Breakdown

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Increase Over 20 Bud.
Personal Services	\$ 7,832,410	\$ 9,313,769	\$ 8,754,945	\$ 9,643,907	3.5%
Contractual Services	4,240,562	5,382,166	5,059,238	5,998,250	11.4%
Commodities	574,606	749,470	704,503	794,980	6.1%
Capital Outlay	19,935	21,200	19,928	21,200	0.0%
Health and Welfare	104,399	101,800	95,692	171,800	68.8%
Interfund Transfers	5,044,988	4,537,706	3,037,208	2,701,544	-40.5%
Contingency Usage	24,978	-	25,000	25,000	0.0%
Total Expenditures	\$ 17,841,878	\$ 20,106,111	\$ 17,696,514	\$ 19,356,681	-3.7%



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 29. 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 City and its citizens.

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

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

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.

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 Department: City Council

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 63,053	\$ 60,895	\$ 69,119	69%
Contractual Services	12,739	19,623	31,572	31%
Department Total	\$ 75,792	\$ 80,518	\$ 100,691	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 Department: 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 Department: Administration (including Gen Overhead)

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character - Administration				
Personal Services	\$ 1,043,029	\$ 1,029,890	\$ 1,216,130	95%
Contractual Services	62,339	63,685	67,021	5%
Commodities	616	2,491	3,000	0%
Department Total	\$ 1,105,984	\$ 1,096,066	\$ 1,286,151	100%

Summary by Character - General Overhead

Personal Services	\$ 19,897	\$ 18,941	\$ 25,640	1%
Contractual Services	1,097,195	1,370,124	1,831,539	37%
Commodities	196,852	240,363	271,485	5%
Capital Outlay	19,935	14,100	15,000	0%
Health and Welfare	104,399	95,692	171,800	3%
Interfund Transfers	5,044,988	3,037,208	2,701,544	54%
Reserves and Contingency	24,978	25,000	25,000	0%
Department Total	\$ 6,508,244	\$ 4,801,428	\$ 5,042,008	100%

Authorized Positions

Full-time Positions	10.00	10.00	10.00
Department Total	10.00	10.00	10.00

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
City Clerk	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Human Resources/Risk Manager	1.00	1.00	1.00
Communication/Public Engagement Mgr.	1.00	1.00	1.00
Accounting Clerk	1.00	1.00	1.00
Administrative Clerk	1.00	-	-
Administrative Coordinator	-	1.00	1.00
Management Intern	1.00	1.00	1.00
Department Total	10.00	10.00	10.00

General Fund Department: 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 coordination of City operations.

Department Highlights

- Hired a new Finance Director and Human Resources Manager.
- Continued commitment to send employees to the Northeast Johnson County Chamber of Commerce Leadership Northeast Program. Two employees and one Councilmember graduated from the program in 2019.
- Received the GFOA Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting Award (CAFR), and the Award for Outstanding Achievement in Popular Financial Reporting (PAFR).
- Transitioned the Values Committee and the Safety Committee into the Z-Team, a combined employee betterment committee.
- The Communications Team won a 3CMA SAVVY Award of Excellence for the *Highlights* newsletter.
- Launched the City's Instagram Account @cityofmerriamks.

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 2018</i>	<i>Actual 2019*</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Employees Provided Human Resources & Payroll (Regular & Seasonal)	196	92	200	200
Employee Turnover Rate	11%	18.5%	15%	13%
% of Work Comp Claims to Total Eligible Payroll	1%	2%	2%	2%
% of Unrestricted Cash Invested	92%	86%	85%	85%

*The outdoor pool was closed during 2019 due to the construction of the New Community Center so no lifeguards were hired.

General Fund Department: Administration (including General Overhead)

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.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Number of Facebook followers	1,739	2,683	3,250	3,450
Number of Twitter followers	5,109	5,468	5,700	5,900
Number of Instagram followers	N/A	N/A	550	600
Merriam website traffic	327,115	288,138	305,000	310,000
Number of E-Merriam Updates subscribers	880	893	910	920
Number of Graphic Design Projects	92	105	110	120
Number of Website News Flash Stories	65	63	65	65

Department Goal: Facilitate success of existing retail developments

Citywide Goal Supported: Maintain economic vitality

Objective: Develop a cooperative marketing campaign to brand Merriam as a great place to do business.

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.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
% New Businesses Issued Occupational Licenses/Total Licenses*	18%	4%	4%	5%

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

Citywide Goal Supported: Provide exceptional service delivery

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
% of Employees Participating in the City Wellness Program	26%	11%	25%	27%
% of Employees Participating in the HDHP**	57%	58%	50%	55%
# of Employees Participating in the Tuition Reimbursement Plan	4	5	2	3

** Employees are offered a High Deductible Health Plan (HDHP) that promotes accountability in living a healthy, more responsible lifestyle. All premiums for this plan are paid by the City. The City also contributes up to a Health Savings Account (HSA) for each HDHP participant. Traditional health plans are also available.

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General Fund Department: Municipal Court

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 191,303	\$ 191,633	\$ 207,077	54%
Contractual Services	133,189	162,959	177,177	46%
Commodities	1,884	2,350	2,100	1%
Department Total	\$ 326,376	\$ 356,942	\$ 386,354	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 Department: 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 700 cases each month.

Mission

To justly hear and dispatch all cases presented.

Department Highlights

- Began using Payment Plans to eliminate court appearances by defendants.
- Collected over \$25,000 through use of an outside collections 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".

Indicator	Actual 2018	Actual 2019	Projected 2020	Target/Est 2021
Court Fines Collected	\$889,233	\$758,218	\$850,000	\$900,000
8% Court Fines Paid Electronically	24%	22%	35%	35%
Court Filings Processed	7,520	5,198	6,700	7,000
Warrants Issued	1151	822	600	900

General Fund Department: Information Services

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 146,206	\$ 146,308	\$ 157,442	28%
Contractual Services	269,023	338,546	384,824	69%
Commodities	17,559	13,630	14,700	3%
Department Total	\$ 432,788	\$ 498,484	\$ 556,966	100%

Authorized Positions

Full-time Positions	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Classifications

Network and Comm. Administrator	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

General Fund Department: 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

- Completed new Community Center technology integration.
- Installed new virtual host for Cityside network, CM-VH2020.
- Upgraded to new enterprise backup software Acronis.
- Implemented new Police firewall with new security features.
- Installed new firewall monitoring and logging program.
- Update user access rights for all computers to increase security.
- Participated in the Nationwide Cyber Security Review MS-ISAC.

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Service Tickets (estimated) *	1,260	1,040	1,040	1,040
% of Workstation on most current Windows Operating System	96%	97%	98%	99%
% of Department Services Cloud Based	35%	45%	65%	75%
% of Help Desk Tickets Cleared within 24 hours	97%	96%	97%	98%
% of Mission Critical Server ** Uptime	99%	99%	97%	99%

*The decrease in Service Tickets is directly attributable to the new four-year replacement schedule.

** A Mission Critical Server refers to a server that is essential for operations, and if connections are disrupted or fail, services would be significantly impacted.

General Fund Department: Police

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 3,576,908	\$ 3,615,949	\$ 3,923,662	95%
Contractual Services	110,745	124,738	129,400	3%
Commodities	80,197	84,976	96,900	2%
Capital Outlay	-	5,828	6,200	0%
Department Total	\$ 3,767,850	\$ 3,831,491	\$ 4,156,162	100%

Authorized Positions

Full-time Positions	35.00	35.00	35.00
Part-time Positions	0.75	0.75	-
Department Total	35.75	35.75	35.00

Classifications

Police Chief	1.00	1.00	1.00
Police Major	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Sergeant	3.00	3.00	3.00
Corporal	5.00	5.00	5.00
Master Police Officer	5.00	5.00	5.00
Police Officer*	13.00	13.00	13.00
Crime Analyst	1.00	1.00	1.00
Records Clerk	2.00	2.00	2.00
Community Service Officer	2.00	2.00	2.00
Crossing Guard	0.75	0.75	-
Department Total	35.75	35.75	35.00

* To facilitate training and manage attrition, Council approved "over-hiring" by up to two FTE's when qualified candidates are available.

General Fund Department: 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, Special Olympics Popcorn Standoff, Citizen’s Police Academy, Coffee with a Cop, Operation Rudolph, Merriam Parks and Recreation events, Boy Scout Explorer Program, neighborhood block parties, and elementary school events such as “High Five Fridays”.
- 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 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 working with the Johnson County Suicide Prevention Coalition.
- Participated in prescription drug take back events in partnership with Walgreen’s Pharmacy and the DEA.
- Continued a new 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.

General Fund Department: Police

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Reported Violent Crimes/1,000 Residents	3.6	4.4	4.8	4.4
Violent Crimes/1,000 Solved	1.2	2.3	2.3	2.5
Reported Property Crimes/1,000 Residents	58.0	50.3	54.0	52.0
Property Crimes/1,000 Solved	6.1	9.3	9.9	10.0
Arrests Made	1,347	1,196	1,239	1,250

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Calls for Service	9,944	9,709	9,557	9,500
Calls for Service per Patrol Officer	432	422	415	410
Average emergency response time	4:00	4:00	4:00	4:00
Average non-emergency response time	5:43	6:32	6:03	5:55

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

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Accident ratio per 1,000 population	84.0	75.3	77.1	75.0
Injury Accident ratio per 1,000 population	21.2	17.7	17.4	17.2
Non-Injury Accident ratio per 1,000 population	63.6	57.5	59.5	58.0
Alcohol related accident ratio per 1,000 population	2.2	2.9	2.9	2.7

General Fund Department: Police

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Citizens Academy Attendance	12	8	20	20
National Night Out Attendance	125	200	100	150
School Events	29	44	30	50
Coffee with a Cop Events	12	3	4	4
Active Shooter Incident Training Events	8	2	1	4
Citizen Community Events (Block parties, city events, local business events, etc.)	47	60	120	90

General Fund Department: Fire

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services*	\$ -	\$ -	\$ -	0%
Contractual Services*	2,226,963	2,575,827	2,875,989	99%
Commodities	26,007	32,806	34,900	1%
Department Total	\$ 2,252,970	\$ 2,608,633	\$ 2,910,889	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 Department: 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 25 burn site inspections associated with the issuance of burn permits.
- Executed the 2020 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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Fire Inspections Performed	556	411	500	500
Fire incidents/1,000 Residents	31	28	28	28
Non-fire incidents/1,000 Residents	129	136	135	135
\$ Loss to assessed value ratio - Residential	.0015	.0001	<.001	<.001
\$ Loss to assessed valuation ratio - Commercial	<.0001	.0002	<.0002	<.0002

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Fire Code Violations Corrected	100%	100%	100%	100%

General Fund Department: Fire Department

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Public Education Attendance	2,033	2,208	2,200	2,200

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

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Execute the 2020 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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Firefighter Training Hours	9,131	7,004	5,500	7,500
% Firefighters with 20 hours of ISO-compliant in-service training	100%	94%	100%	100%
% Officers with 16 hours of ISO-compliant officer training	100%	100%	100%	100%

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.

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General Fund Department: Public Works

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 1,514,351	\$ 1,809,102	\$ 1,860,251	81%
Contractual Services	129,397	154,170	165,160	7%
Commodities	231,978	248,560	263,925	12%
Department Total	\$ 1,875,726	\$ 2,211,832	\$ 2,289,336	100%
Authorized Positions				
Full-time Positions	19.00	20.00	19.00	
Part-time Positions	-	0.72	0.25	
Seasonal Positions	3.96	4.21	3.96	
Department Total	22.96	24.93	23.21	
Classifications				
Public Works Director	1.00	1.00	1.00	
Public Works Superintendent	1.00	1.00	1.00	
Facility Supervisor *	1.00	1.00	1.00	
Foreman	2.00	2.00	2.00	
Asset Management Technician	1.00	1.00	1.00	
Public Works Technician	1.00	1.00	1.00	
Mechanic	1.00	1.00	1.00	
Maintenance Worker III	1.00	1.00	1.00	
Maintenance Worker II	5.00	5.00	5.00	
Maintenance Worker I	3.00	3.00	3.00	
Facility Maintenance Worker III	-	-	-	
Facility Maintenance Worker II	1.00	1.00	1.00	
Facility Maintenance Worker I *	-	1.72	-	
Landscape Technician **	-	0.25	0.25	
Administrative Assistant	1.00	1.00	1.00	
Seasonal Labor	3.96	3.96	3.96	
Department Total	22.96	24.93	23.21	

* In 2020, Culture & Recreation transferred 1.72 FTE Facility Maintenance Worker position I to Public Works. With the opening of the Community Center, it was determined that 1.00 FTE would be supervised by Community Center staff. The 0.72 FTE Facility Maintenance Worker I position was eliminated and replaced with an outside custodial service.

** Also in 2020, a 0.25 FTE Landscape Technician was transferred from Culture & Recreation to Public Works.

General Fund Department: 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, Aquatic Center 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

- Installed 78 decorative streetlights on Johnson Drive, and South Park neighborhood.
- Maintained more than 1,700 decorative streetlights.
- Repaired 19 drain box structures found in substandard condition after our Citywide inspection.
- Maintained and repaired the Streamway Trail.
- Used 100 tons of asphalt for spot pavement repairs.
- Restriped roads, crosswalks and stop bars.
- Mowed and trimmed over 60 acres (State and City Mowing). Swept streets on a regular schedule.
- Over 300 man-hours spent picking up trash along State properties.
- 1824 sq. yds. of carpet replaced at City Hall.
- Maintained 210 hanging petunia baskets along major thoroughfares from May through September.
- Installed and removed holiday lights and seasonal city banners.
- Processed over 300 work orders with an average completion time of 2.5 days.
- Processed short-term parking permits, right-of-way permits and city property damage reimbursements. Completed inspections and billing.
- Installed two battery backup systems for traffic signals (Johnson & Slater, Merriam & 55th).
- Cleared 100% of snow from City streets within 48 hours at a cost of approximately \$13.10 per housing unit.
- Conducted one Citywide cleanup campaign and a summer limb pickup campaign. Provided a holiday tree pickup.
- Administered four neighborhood island grants. Year three of the program encourages island upkeep by residents and/or homeowners associations.

General Fund Department: Public Works

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020 *</i>	<i>Target/Est 2021</i>
Streetlights Installed	103	98	78	49
100% of Streetlights Inspected Quarterly	100%	100%	75%	100%

* The 2020 streetlight inspection rate is lower due to COVID 19 stay-at-home orders from Kansas during April – June.

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 and apply seal coat to extend life.

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

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

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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Lane miles of Street Repair/Overlay	3.92	5.46	3.17	2.93
Street Maintenance Expense per Housing Unit (5,224 housing units per 2012 census update)	\$179.36	\$154.27	\$125.17	\$150.00
Miles of Curbing/Sidewalk Repaired	3.24	2.52	3.13	2.93
Percent of City streets with a condition rating of “good”	92%	93%	90%	90%

General Fund Department: Public Works

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 and Marking, Traffic Signal Maintenance and Roadway Lighting, Certified Playground Inspectors and 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. We will be focusing on facilities and getting all assets collected and added.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Data Entry % Complete	75%	80%	85%	90%

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 in City sponsored classes. The date of the class was changed to a Saturday, which increased attendance.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Flower basket class attendees	15	30	15	25

General Fund Department: Culture & Recreation - Parks & Open Space

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 579,040	\$ -	\$ -	0%
Contractual Services	160,267	103,475	52,003	100%
Commodities	18,664	11,158	-	0%
Department Total	\$ 757,971	\$ 114,633	\$ 52,003	100%

Authorized Positions

Full-time Positions	8.00	-	-
Part-time Positions	3.36	-	-
Department Total	11.36	-	-

Classifications

Parks & Recreation Director	1.00	-	-
Assistant Parks & Rec Director	1.00	-	-
Recreation Supervisor	1.00	-	-
Administrative Clerk	1.00	-	-
Facility Maintenance Worker I	1.00	-	-
Facility Supervisor	2.47	-	-
Fitness Specialist	0.23	-	-
Landscape Technician (moved to Public Works)	0.25	-	-
Programs Coordinator	0.41	-	-
Program Assistant	1.00	-	-
Fitness Coordinator	1.00	-	-
Aquatics Supervisor	1.00	-	-
Department Total	11.36	-	-

Note: In 2020, Community Center operations were separated into a new cost center. As a result, all positions were moved to the new cost center.

General Fund Department: Culture & Recreation - Parks and Open Space

Program Description

The Parks and Recreation Department 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 open space and amenities that promote the health and wellness of the citizens of Merriam, to provide safe and attractive places to play, and to enrich young people.

Department Highlights

- Facilitated park repairs/maintenance including: repairs to Brown Park safety surface, maintained park system landscape bed, and provided education as recommended for use of trails and playgrounds during the COVID-19 pandemic.
- Continued the successful Adopt-A-Park programs at Campbell Park and Brown Park. Both locations have renewed agreements with various civic groups to continue to help maintain the areas.
- Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.

Goals and Objectives Performance Measures

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.

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

Indicator	Actual 2018	Actual 2019 *	Projected 2020**	Target/Est 2021
Pavilion Rentals/ % increase (decrease)	83	57 (31.3%)	10 (82.5%)	60 500%
Soccer Field Hourly Rentals/ % increase (decrease)	75	26 (65.3%)	0 (100%)	25 2500%

* Loss of Vavra Park Shelter in 2018 due to construction of new community center at that location.

** 2020 Coronavirus Pandemic

General Fund Department: Culture & Recreation - Community Center

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ -	\$ 1,182,098	\$ 1,437,761	81%
Contractual Services	-	98,714	232,690	13%
Commodities	-	65,678	105,120	6%
Department Total	\$ -	\$ 1,346,490	\$ 1,775,571	100%

Authorized Positions

Full-time Positions	-	8.00	9.00
Part-time Positions	-	20.00	20.00
Department Total	-	28.00	29.00

Classifications

Parks & Recreation Director	-	1.00	1.00
Assistant Parks & Rec Director	-	1.00	1.00
Administrative Clerk	-	1.00	1.00
Facility Maintenance Worker I *	-	-	1.00
Facility Supervisor	-	-	-
Fitness Specialist	-	-	-
Landscape Technician (moved to Public Works)	-	-	-
Programs Coordinator	-	-	-
Customer Service Rep	-	1.00	1.00
Facility Attendant	-	2.00	2.00
Child Watch Attendant	-	2.00	2.00
Fitness Attendant	-	1.50	1.50
Program Assistant	-	0.50	0.50
Recreation Coordinator	-	1.00	1.00
Fitness Coordinator	-	1.00	1.00
Aquatics Supervisor	-	1.00	1.00
Aquatics Coordinator	-	1.00	1.00
Head Lifeguard	-	1.50	1.50
Lifeguard	-	10.00	10.00
Slide & Concessions Attendant	-	2.50	2.50
Department Total	-	28.00	29.00

Note: Many positions have been retitled to correspond to responsibilities associated with the new community center. Net additions include 4 full-time positions and 5.98 FTE part-time positions. One full time position and one part-time position was moved to Public Works.

* In 2020, Culture & Recreation transferred 1.72 FTE Facility Maintenance Worker position I to Public Works. With the opening of the Community Center, it was determined that 1.00 FTE would be supervised by Community Center staff.

General Fund Department: Culture & Recreation – Community Center

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 new 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.

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.

Department Highlights

- Planned and coordinated seven special events many of which were cancelled in 2020 due to the Coronavirus Pandemic. These events included Dad and Daughter Dance, Brunch with the Bunny, Hanging Basket Workshop, National Volunteer Appreciation Reception, National Night Out, Breakfast with Santa, and the Mayor's Christmas Tree Lighting.
- Coordinated a two-day artist workshop taught by the Heartland Exhibition juror.
- Coordinated maintenance issues at the Irene B. French Community Center.
- Coordinated the move from Irene B. French Community Center to Merriam Community Center.
- Coordinated the opening of the new Merriam Community Center.
- Served as the City's liaison for the Flags 4 Freedom committee prior to the cancellation of the event due to the Coronavirus Pandemic.
- Developed new programs for the Merriam Community Center to be implemented in the fall season.
- Developed a comprehensive membership program for the Merriam Community Center.

General Fund Department: Culture & Recreation – Community Center

Goals and Objectives Performance Measures

Department Goal: Enhance citizen engagement in Parks and Recreation activities and programs
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.

Objective: Continue evaluations for all recreational/educational programs to gain insight on areas for improvement and to successfully operate the new community center to meet pro-forma standards.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019*</i>	<i>Projected 2020 *</i>	<i>Target/Est 2021</i>
Membership Sales (annual/summer)	308	481	1,170	1,800
% increase (decrease)		56.2%	143.2%	53.8%
Daily Pass Sales	2,882	2,475	2,400	8,300
% increase (decrease)		(14.1%)	(3.0%)	245.8%
Senior Program Attendance	11,809	10,935	4,125	10,250
% increase (decrease)		(7.4%)	(62.3%)	148.5%
Youth Program Attendance/	3,890	2,483	1,125	4,200
% increase (decrease)		(36.2%)	(54.7%)	273.3%
Land Fitness Program Attendance/	2,672	2,935	800	3,275
% increase (decrease)		9.8%	(72.7%)	309.4%
Rentals (rooms, gym, pool, birthday)	726	577	125	450
% increase (decrease)		(20.5%)	(78.3)	260.0%
Water Fitness Attendance	NA	NA	325	875
% increase (decrease)				
Swim Lesson Attendance	145	NA	225	1,350
% increase (decrease)				
Child Watch Attendance	NA	NA	125	1,750
% increase (decrease)				
On-Line Registration Statistics:				
Enrollments	123	85	130	150
New Users	33	39	45	55

* Due to the Coronavirus Pandemic, IBFCC (old community center) closed March 13, 2020 and did not reopen. The new Merriam Community Center did not open until July 20, 2020 under social distancing restrictions limiting day pass sales to residents and building occupancy.

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Evaluate facility operating and implementation plan for new community center.

Objective: Develop and evaluate recreation program operating plan to identify staffing needs, program schedule and fee structure for new facility.

Objective: Evaluate operating procedures for new community center.

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General Fund Department: Community Development

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 698,623	\$ 700,129	\$ 746,825	94%
Contractual Services	38,705	47,377	50,875	6%
Commodities	849	2,491	2,850	0%
Department Total	\$ 738,177	\$ 749,997	\$ 800,550	100%
Authorized Positions				
Full-time Positions	7.00	7.00	7.00	
Department Total	7.00	7.00	7.00	
Classifications				
Community Development Director	1.00	1.00	1.00	
Building Inspector/Official	1.00	1.00	1.00	
Neighborhood Services Manager	1.00	1.00	1.00	
Code Compliance Officer	2.00	2.00	2.00	
Planner I	1.00	1.00	1.00	
Administrative Clerk	1.00	1.00	1.00	
Department Total	7.00	7.00	7.00	

General Fund Department: 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 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 10 planning related applications that include site development plans, preliminary and final development plans, zoning changes, plats, etc.
- Pursued an estimated 1,300 code violations resulting in an estimated 30,000 inspections.
- Issued an estimated 400 construction permits with a total estimated building valuation of \$8,000,000.
- Renewed 416 landlord licenses and performed approximately 300 rental inspections.
- Facilitated the approval of development and building plans for Switzer Senior Villas, Reed Automotive, and a number of exterior and interior remodeling projects.
- Initiated on-line submittals of residential building permits.
- Code Enforcement Officers made 3,000 personal contacts with citizens.
- Began the process to update Merriam's Comprehensive Land Use Plan. This effort involved over ten activities with residents, business and property owners, and elected and appointed officials.
- Identified and awarded four properties "Yard of the Month".
- Successfully managed the Merriam Exterior Improvement grant programs. Awarded and administered 34 Residential Exterior grants.

General Fund Department: 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 85% of code cases within 30 days.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Rental Licenses Issued (New & Renewal)	440	430	420	430
Code Enforcement Personal Contact with Residents	3,958	5,363	4,000	4,500
Code Enforcement Violations Investigated	1,644	1,086	1,200	1,300
% of Cases Closed Within 30 Days	90%	83%	85%	85%
% of Trial Cases Won in Municipal Court	100%	100%	100%	100%

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.

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 Shawnee Mission Medical Center, downtown Merriam, and the Sears/K-Mart site.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
% of Plans Reviewed Within 14 Days	95%	97%	95%	95%

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Capital Improvement Fund: Capital Improvement Administration

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 221,853	\$ 221,065	\$ 235,102	80%
Contractual Services	44,333	47,232	51,111	18%
Commodities	1,366	4,606	4,800	2%
Department Total	\$ 267,552	\$ 272,903	\$ 291,013	100%
Authorized Positions				
Full-time Positions	1.00	1.00	1.00	
Part-time Positions	0.40	0.40	0.40	
Department Total	1.40	1.40	1.40	
Classifications				
Administrative Assistant	0.40	0.40	0.40	
Project Coordinator	1.00	1.00	1.00	
Department Total	1.40	1.40	1.40	

Capital Improvement Fund: Capital Improvement 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 the 67th Street Improvements between West City Limits to Antioch Road.
- Completed the repairs to the Shawnee Mission Parkway Bridge over Turkey Creek.
- Completed third phase of the Sidewalk Infill Program in the areas of 66th Terrace/Burnham Street, 56th Terrace between Knox Avenue to Farley Street, 56th Terrace west of Farley, 56th Street east of Farley, 56th Terrace east and west of Goodman Street, and Switzer Road between 53rd Street to 55th Street.
- Completed the additional fourth phase of Sidewalk Infill in the areas of 56th Terrace east of Knox Avenue, 56th Terrace between Perry Avenue to Perry Lane, and Perry Avenue between 55th Street to 56th Terrace.
- Completed the first year of Sidewalk Maintenance in the area of 49th Terrace and 49th Place between Farley to Knox Avenue, 49th Place west of Farley, and Farley Street between 49th Street to 50th Terrace.
- Completed Mill/Overlay and curbs on Switzer Road between 49th Street to 55th Street, and between 69th Street to 75th Street.
- Commenced the Johnson Drive Improvements between East City Limits to Kessler Lane.
- Commenced the Mastin Street Improvements between Johnson Drive to Shawnee Mission Parkway.
- Ongoing review for Upper Turkey Creek Project. This Project was approved for consideration of construction with federal funds.

Capital Improvement Fund: Capital Improvement 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 2018</i>	<i>Actual 2019</i>	<i>Projected 2020</i>	<i>Target/Est 2021</i>
Number of Projects Managed	13	15	10	11
% of CIP Project Expenditures Funded by Grants	6.0%	5.6%	6.0%	18.0%
CIP Administration Expenditures as a % of CIP Project Expenditures	2.0%	1.6%	1.2%	6.1%

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.

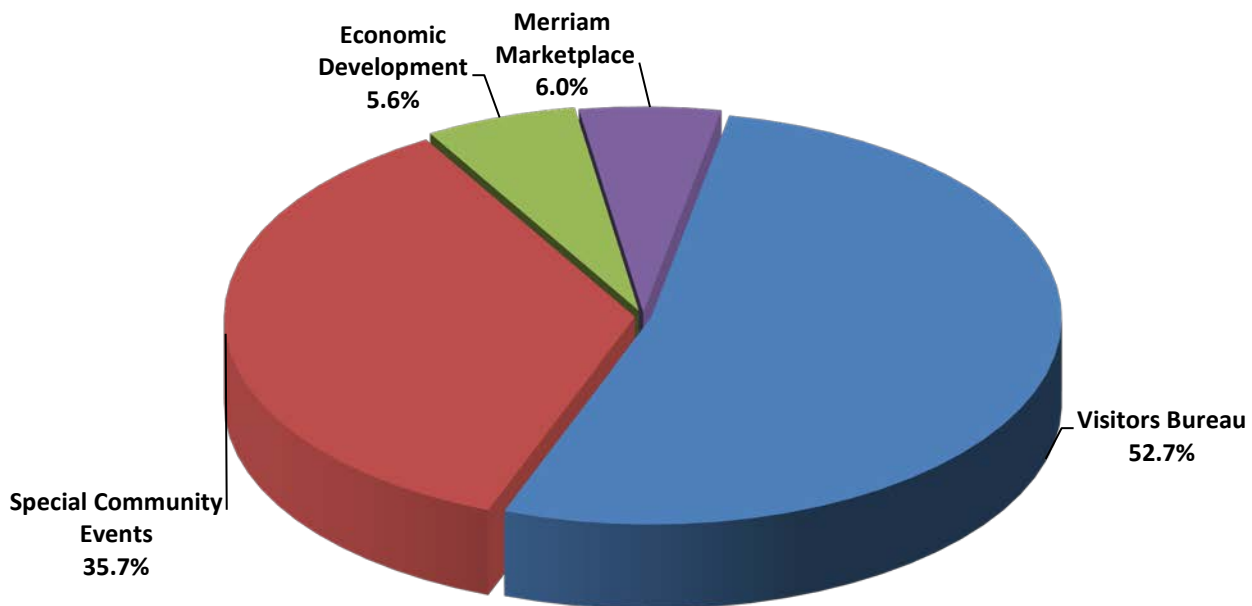
Department Goal: Promote and stimulate quality development to enhance the City's economic base
Citywide Goal Supported: Maintain Economic Vitality

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

Transient Guest Tax Fund Summary by Department

Department	2019 Actual	2020 Budget	2020 Estimated	2021 Budget	% Increase Over 2020 Estimated
Visitors Bureau	\$290,115	\$321,179	\$301,909	\$283,738	-6.02%
Special Community Events	174,706	191,020	179,558	192,047	6.96%
Merriam Marketplace	29,298	33,598	31,583	32,198	1.95%
Economic Development	74,384	80,130	75,322	29,930	-60.26%
TOTAL	\$568,503	\$625,927	\$588,372	\$537,913	-8.58%

Transient Guest Tax Fund Budget by Department



Transient Guest Tax Fund - Department by Character

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Increase over 20 Bud
Visitors Bureau					
Personal Services	\$ 205,402	\$ 229,629	\$ 205,852	\$ 208,288	-9.3%
Contractual Services	73,911	89,650	84,271	73,750	-17.7%
Commodities	802	1,900	1,786	1,700	-10.5%
Total	280,115	321,179	291,909	283,738	-37.6%
Special Community Events					
Personal Services	87,215	101,975	95,856	94,452	-7.4%
Commodities	5,718	6,500	6,110	5,500	-15.4%
Health and Welfare	81,773	82,545	77,592	92,095	11.6%
Total	174,706	191,020	179,558	192,047	-11.2%
Marketplace					
Personal Services	4,550	5,598	5,262	5,728	2.3%
Contractual Services	23,328	27,125	25,498	25,545	-5.8%
Commodities	1,420	875	823	925	5.7%
Total	29,298	33,598	31,583	32,198	2.2%
Economic Development					
Personal Services	50,000	50,000	47,000	-	-100.0%
Contractual	24,384	30,130	28,322	29,930	-0.7%
Total	74,384	80,130	75,322	29,930	-100.7%
Contingency Usage	-	-	-	-	0.0%
Total All Departments	\$ 558,503	\$ 625,927	\$ 578,372	\$ 537,913	-14.1%

Expenditures	Actual 2019	Budget 2020	Estimated 2020	Budget 2021	Increase over 20 Bud
Personal Services	\$ 347,167	\$ 387,202	\$ 353,970	\$ 308,468	-20.3%
Contractual Services	121,623	146,905	138,091	129,225	-12.0%
Commodities	7,940	9,275	8,719	8,125	-12.4%
Health and Welfare	81,773	82,545	77,592	92,095	11.6%
Contingency Usage	-	-	-	-	0.0%
Total Expenditures	\$ 558,503	\$ 625,927	\$ 578,372	\$ 537,913	-14.1%

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Transient Guest Tax Fund Department: Visitors Bureau/Eco Dev

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character - Visitors Bureau				
Personal Services	\$ 215,402	\$ 215,852	\$ 208,288	73%
Contractual Services	73,911	84,271	73,750	26%
Commodities	802	1,786	1,700	1%
Department Total	\$ 290,115	\$ 301,909	\$ 283,738	100%

Summary by Character - Economic Development

Personal Services	\$ 50,000	\$ 47,000	\$ -	0%
Contractual Services	24,384	28,322	29,930	100%
Department Total	\$ 74,384	\$ 75,322	\$ 29,930	100%

Authorized Positions

Full time positions	2.00	2.00	2.00
Department Total	2.00	2.00	2.00

Classifications

Visitors Bureau Director	1.00	1.00	1.00
Graphic Designer/Communication Specialist	1.00	1.00	1.00
Department Total	2.00	2.00	2.00

Transient Guest Tax Fund

Department: Visitors Bureau/Economic Development

Program Description

The Merriam Convention & Visitors Bureau (CVB) or “Merriam Visitors Bureau” is the official destination marketing/management organization for the City. The CVB’s responsibility is to create marketing messages designed to encourage visitation and overnight travel in Merriam, which yields increased visitor spending. These efforts include marketing (advertising messages, partner collaboration); sales (tradeshows, presentations, lead generation, bid response, overflow room accommodations, referrals) and service (site visits, city tours, hotel contract negotiation, follow-up, and event site assistance and guest goodie bags).

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

- Took home first place for the Best Visitor Guide in Kansas (medium budget) during the annual Kansas Tourism Conference two years in a row.
- Yielded 2.3 million marketing impressions across all audience segments (leisure, group, sport, corporate/meetings).
- Attended American Bus Association Annual Convention in Omaha, resulting in 15 qualifying Kansas tour operator leads and referrals.
- Participated in the Northeast Kansas Big Kansas Road Trip (Brown, Nemaha and Doniphan) counties.
- Logged 1,278 clicks on Merriam’s History Tour via Otocast in its first year since launch.
- Pivoted Merriam’s marketing programs due to COVID-19; shared Merriam’s local take-out dining options daily on Facebook; featured digital visitation offerings; and, launched a summer road-trip to drive-markets within four hours of Merriam based on COVID travel sentiment studies.
- Launched KC Kid-Friendly, KC Holiday and KC Coffee trips in 2020 through KC Destinations, a collaborative regional partnership of 14 area convention and visitors’ bureaus.
- Hosted blog influencer, Sierra Redmond, with The Daily Impressions for an extended weekend in Merriam. Her visit resulted in a two-page feature article in the 2020 Merriam Visitors Guide (page 16-17).
- Increased Merriam’s hotel occupancy 13.9% year-over-year.

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: Maintaining Economic Vitality

Objective: Recapture Merriam’s pre-COVID visitation bookings focusing on the drive-market audience.

Objective: Design and distribute hospitality training manuals for front line workers in Merriam showcasing industry best practices, safety/sanitation guidelines, Merriam attractions, referrals for service and CVB information.

Objective: Partner with KC Destinations in hosting regional influencers from the Midwest Travel Network.

Objective: Redesign and remarket Merriam’s meeting spaces guide to include the new community center facilities and local meeting space offerings.

Indicator	Actual 2018	Actual 2019	Projected 2020*	Target 2021
Group Tour Participants	673	405	104	180
Tradeshows / Leads Obtained	3 / 159	3 / 139	1 / 15	2 / 40
Marketing Impressions	2.038 million	2.3 million	1.4 million	1.6 million
Hotel Occupancy / Avg. Daily Rate	57.6% / \$76.06	65.6% / \$74.54	36.08% / \$57.39	52% / \$58.54

*Affected by COVID-19

Transient Guest Tax Fund Department: Special Community Events

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 87,215	\$ 95,856	\$ 94,452	49%
Commodities	5,718	6,110	5,500	3%
Health and Welfare	81,773	77,592	92,095	48%
Department Total	\$ 174,706	\$ 179,558	\$ 192,047	100%

Authorized Positions

Full time positions	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Classifications

Recreation Supervisor	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Transient Guest Tax Fund Department: Special Community Events

Program Description

Community events are free events offered throughout the year in various locations throughout the City. 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

- Prior to COVID-19 staff planned and coordinated six monthly art gallery receptions, with one cancelled during the shut-down. A special Wall of Fame Exhibit was coordinated with the opening of the Merriam Community Center to ensure art was hanging during the Grand Opening. In addition, staff coordinated two juried art shows with the Heartland Artist Exhibition and the High School Visual Art Competition.
- Special events planned for 2020 were cancelled due to the Coronavirus Pandemic. Events cancelled included Party in Your Park Events and Turkey Creek Festival. As of the completion of this document several other events are being planned but evaluated for safety in offering to the community. These events include: Cruise Night, Turkey Creek Car and Motorcycle Show, Merriam Drive Live, Merriam Drive Live 5K (rescheduled from Turkey Creek Festival), Halloween events, and Mayor's Tree Lighting.

Transient Guest Tax Fund Department: Special Community Events

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: With the decision of existing facilities being determined, evaluate existing event locations and possibility to relocate, enhance or expand current events.

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

Objective: Create a new operational plan for the Tim Murphy Art Gallery as it moves locations to the new community center.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020 *</i>	<i>Target/Est 2021</i>
Party in Your Park Average Attendance % increase / (decrease)	184	185 0%	0 (100%)	200 N/A
Monthly Art Gallery Receptions Attendance % increase / (decrease)	1,346	1,147 (14.8%)	500 (56.4%)	1,100 120%
Heartland Art Gallery Reception Attendance % increase / (decrease)	250	275 10.0%	330 20.0%	300 (9.1%)
High School Art Gallery Reception Attendance % increase / (decrease)	409	451 10.3%	200 (55.7%)	375 87.5%
Turkey Creek Car and Motorcycle Show Attendance % increase / (decrease)	1,200	3,432 186%	1,500 (56.3%)	2,500 66.7%
Turkey Creek Festival Attendance % increase / (decrease)	3,167	1,190 (62.4%)	0 (100%)	3,200 N/A
Turkey Creek 5K / MDL 5K Participation % increase / (decrease)	448	429 (4.2%)	200 (53.4%)	350 75.0%
Turkey Creek Cruise Night % increase / (decrease)	360	575 59.7%	100 (82.6%)	250 150%

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

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Transient Guest Tax Fund Department: Merriam Marketplace

	Actual 2019	Estimated 2020	Budget 2021	% of Total 2021 Budget
Summary by Character				
Personal Services	\$ 4,550	\$ 5,262	\$ 5,728	18%
Contractual Services	23,328	25,498	25,545	79%
Commodities	1,420	823	925	3%
Department Total	\$ 29,298	\$ 31,583	\$ 32,198	100%

Authorized Positions

Seasonal Positions	0.32	0.32	0.32
Department Total	0.32	0.32	0.32

Classifications

Marketplace Coordinator	0.16	0.16	0.16
Marketplace Asst. Coordinator	0.16	0.16	0.16
Department Total	0.32	0.32	0.32

Transient Guest Tax Fund Department: 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 Farmers' Market operation for a reduced 19-week Saturday season due to the Coronavirus Pandemic.
- Entertainment and family fun activities that were planned for the season were cancelled due to the Coronavirus Pandemic.
- Implemented marketing strategy including web ads in Shawnee Mission Post, KC Gardener, and a billboard on 67th Street. Social media marketing is through Facebook® managed by staff.
- Coordinated promotional item giveaway of a reusable shopping bag on opening day of market.
- Events planned to be hosted include: Annual Turkey Creek Car and Motorcycle Show, Cruise Night, Halloween Happenings, and Merriam Drive Live event.
- Facilitated maintenance including: winterization and ballast repair.

Transient Guest Tax Fund Department: Merriam Marketplace

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.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020 **</i>	<i>Target/Est 2021</i>
Saturday Average Vendor Spaces Rented/Week % increase / (decrease)	26	24 (7.7%)	17 (29.2%)	26 52.9%
Saturday Average Shopper Attendance/Week % increase / (decrease)	592	517 (12.7%)	472 (8.7%)	500 5.9%

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.

<i>Indicator</i>	<i>Actual 2018</i>	<i>Actual 2019</i>	<i>Projected 2020 **</i>	<i>Target/Est 2021</i>
Saturday Market Total Season Shoppers % increase / (decrease)	13,016	9,995 (23.2%)	8,900 (11.0%)	11,000 22.5%
Number of Entertainment / Activity Events / season % increase / (decrease) *	26	22 (15.4%)	0 (100%)	26 N/A
Marketplace Rentals % increase / (decrease)	6	4 (33.3%)	0 (100%)	N/A

* Decrease in the number of entertainment events due to changes in programming beginning in 2018.

** Decrease in the number of Projected 2020 events reduced due to the Coronavirus Pandemic.

CITY OF MERRIAM, KANSAS

BUDGET BY LINE ITEM

ANNUAL BUDGET
2021



Geese are enjoying a lovely fall day at Antioch Park.

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General Fund Budget by Line Item: City Council

	Actual 2019	Estimated 2020	Budget 2021
<i>Personal Services</i>			
Salaries	\$ 56,501	\$ 54,041	\$ 61,297
Benefits	6,552	6,854	7,822
Total	63,053	60,895	69,119
<i>Contractual Services</i>			
Conferences and Seminars	2,892	4,371	5,050
Dues and Subscriptions	415	470	500
Travel Expenses	5,717	10,364	14,062
Other Contractual	3,715	4,418	11,960
Total	12,739	19,623	31,572
<i>Department Total</i>	\$ 75,792	\$ 80,518	\$ 100,691

General Fund Budget by Line Item: Administration

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 731,228	\$ 693,924	\$ 834,273
Benefits	311,801	335,966	381,857
Total	1,043,029	1,029,890	1,216,130
Contractual Services			
Audit Expenses	26,385	26,790	28,500
Equipment Rental and Maintenance	2,355	837	900
Education and Training	8,611	10,246	8,435
Dues and Subscriptions	7,075	7,689	7,915
Communications	626	752	800
Travel Expenses	9,965	11,374	12,241
Other Contractual	7,322	5,997	8,230
Total	62,339	63,685	67,021
Commodities			
Other Commodities	616	2,491	3,000
Total	616	2,491	3,000
Department Total	\$ 1,105,984	\$ 1,096,066	\$ 1,286,151

General Fund Budget by Line Item: Municipal Court

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 120,234	\$ 115,302	\$ 127,109
Benefits	71,069	76,331	79,968
Total	191,303	191,633	207,077
Contractual Services			
Judge Pro Tem	81	235	150
Municipal Judge	45,215	44,204	48,906
Prosecutor	29,000	28,350	31,366
Court Appointed Attorneys	16,708	18,800	20,000
District Court Appeals	2,321	2,820	3,000
Professional/Technical Services	6,980	5,640	7,000
Prisoner Care	24,080	47,000	50,000
Equipment Rental and Maintenance	-	235	250
Education and Training	299	1,302	1,385
Dues and Subscriptions	150	188	175
Communications	705	1,128	1,200
Printing & Publication	931	2,463	2,500
Travel Expenses	1,137	2,251	2,370
Other Contractual	5,582	8,343	8,875
Total	133,189	162,959	177,177
Commodities			
Office Supplies	1,822	1,880	2,000
Other Commodities	62	470	100
Total	1,884	2,350	2,100
Department Total	\$ 326,376	\$ 356,942	\$ 386,354

General Fund Budget by Line Item: General Overhead

	Actual 2019	Estimated 2020	Budget 2021
Employee Benefits			
Plan Administration Fees	\$ 600	\$ 658	\$ 3,790
Other Employee Benefits	19,297	18,283	21,850
Total	19,897	18,941	25,640
Contractual Services			
Professional/Technical Services	77,455	81,310	184,900
Employment Advertising and Testing	20,316	25,380	24,000
Equipment Rental and Maintenance	34,872	41,243	41,600
Motor Vehicle Repair	38,306	24,741	28,600
Education and Training	3,868	6,110	10,800
Dues and Subscriptions	21,684	18,725	21,455
Postage	23,407	29,892	31,600
Printing & Publication	19,542	28,623	30,700
Utilities-Building	181,199	355,132	464,600
Street Light & Traffic Signal Electricity	140,596	133,292	141,800
Building and Grounds Maintenance	113,555	134,053	306,626
Street Light & Traffic Signal Maintenance	119,471	149,299	179,100
Operation Green Light	10,800	11,844	12,600
Special Assessments and Taxes	25,098	14,100	10,000
Insurance and Bond	185,720	183,607	230,000
Legal Services	61,873	100,307	71,900
Other Contractual	19,433	32,466	41,258
Total	1,097,195	1,370,124	1,831,539
Commodities			
Office Supplies	7,757	8,460	9,000
Vehicle Supplies (Gas,Oil,Tires,etc.)	183,392	223,161	253,385
Other Commodities	5,703	8,742	9,100
Total	196,852	240,363	271,485
Capital Outlay			
Vehicle Equipment	19,935	14,100	15,000
Total	19,935	14,100	15,000

General Fund Budget by Line Item: General Overhead

	Actual 2019	Estimated 2020	Budget 2021
Health & Welfare			
Franchise Fee Rebate	3,214	3,760	4,000
Other Local Programs	49,585	50,290	53,500
Shawnee Mission Cares	5,000	4,700	5,000
Jo Co Homes and Utility Assistance	39,000	29,140	31,000
United Community Services	7,600	7,802	8,300
Downtown Exterior Grant	-	-	50,000
Residential Sustainability	-	-	20,000
Total	104,399	95,692	171,800
Transfers			
Transfer to Equipment Reserve	700,000	900,000	600,000
Transfer to Capital Improvement	4,344,988	2,137,208	2,101,544
Total	5,044,988	3,037,208	2,701,544
Contingency			
Equipment, Building, Emergency, etc...	24,978	25,000	25,000
Total	24,978	25,000	25,000
Department Total	\$ 6,508,244	\$ 4,801,428	\$ 5,042,008

General Fund Budget by Line Item: Information Services

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 99,376	\$ 97,079	\$ 105,892
Benefits	46,830	49,229	51,550
Total	146,206	146,308	157,442
Contractual Services			
Computer Programming	67,381	37,600	40,000
Computer Services	6,383	88,830	90,975
Maintenance & Service Contracts	160,986	179,512	229,001
Education and Training	6,568	4,888	3,200
Dues and Subscriptions	199	282	350
Travel Expenses	1,411	1,490	1,660
Communications	26,095	25,944	19,638
Total	269,023	338,546	384,824
Commodities			
Equipment & Software < \$5,000	17,559	13,630	14,700
Total	17,559	13,630	14,700
Department Total	\$ 432,788	\$ 498,484	\$ 556,966

General Fund Budget by Line Item: Police

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 2,395,703	\$ 2,381,583	\$ 2,569,302
Benefits	1,181,205	1,234,366	1,354,360
Total	3,576,908	3,615,949	3,923,662
Contractual Services			
Mental Health Co-Responder	13,273	31,490	26,500
Animal Care	21,905	17,860	16,000
Professional/Technical Services	1,283	3,666	3,900
Metro Squad	-	2,350	2,500
Equipment Rental and Maintenance	13,173	20,210	25,800
Education and Training	13,514	11,750	14,500
Dues and Subscriptions	2,826	2,820	3,000
Communications	10,719	11,938	12,700
Printing & Publication	3,611	3,760	4,000
Travel Expenses	2,908	8,084	8,600
Other Contractual	27,533	10,810	11,900
Total	110,745	124,738	129,400
Commodities			
Office Supplies	7,535	8,225	8,750
Investigation & Crime Prevention Supplies	3,518	5,170	5,500
Ammunition	15,732	18,800	20,000
Uniforms	18,318	18,800	20,000
Equipment < \$5,000	7,961	16,920	21,500
Protective Clothing	16,457	7,050	10,000
Investigation & Crime Prevention Equip.	7,055	6,580	7,000
Reception and Meals	1,912	1,786	1,900
Other Commodities	1,709	1,645	2,250
Total	80,197	84,976	96,900
Capital Outlay			
Furniture & Equipment	-	5,828	6,200
Total	-	5,828	6,200
Department Total	\$ 3,767,850	\$ 3,831,491	\$ 4,156,162

General Fund Budget by Line Item: Fire

	Actual 2019	Estimated 2020	Budget 2021
Contractual Services			
Physical Examinations	\$ 1,225	\$ -	\$ -
Contractual Fire Services	2,216,129	2,552,050	2,850,694
Equipment Rental and Maintenance	1,812	5,170	5,500
Education and Training	-	2,820	3,000
Dues and Subscriptions	-	470	500
Communications	548	940	1,000
Travel Expenses	-	705	750
Other Contractual	7,249	13,672	14,545
Total	2,226,963	2,575,827	2,875,989
Commodities			
Uniforms	8,951	8,319	8,850
Operating Supplies	4,483	5,593	5,950
Protective Clothing	1,096	1,880	2,000
First Aid Supplies	1,585	1,410	1,500
Fire Prevention Supplies	-	-	-
Chemicals	253	1,504	1,600
Equipment <\$5k & Other Commodities	9,639	14,100	15,000
Total	26,007	32,806	34,900
Department Total	\$ 2,252,970	\$ 2,608,633	\$ 2,910,889

General Fund Budget by Line Item: Public Works

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 975,224	1,116,931	\$ 1,160,727
Benefits	539,127	692,171	699,524
Total	1,514,351	1,809,102	1,860,251
Contractual Services			
City-Wide Cleanup	27,568	29,140	31,000
Tree Trimming	7,966	9,400	10,000
Contractual Weed Control/Mowing	11,610	9,400	10,000
Pavement Marking	10,000	9,400	10,000
Equipment Rental and Maintenance	28,893	39,480	41,000
Traffic Signal Maintenance	25,072	37,600	42,500
Education and Training	11,046	11,120	11,830
Dues and Subscriptions	1,144	1,175	1,250
Communications	3,573	3,986	4,240
Travel Expenses	2,525	3,469	3,340
Other Contractual	19,865	20,680	22,000
Total	129,397	154,170	165,160
Commodities			
Office Supplies	1,966	2,209	2,350
Uniforms	9,255	11,280	12,000
Shop Supplies	9,544	9,964	10,600
Chemicals	9,956	9,494	10,100
Paint Supplies	2,015	4,700	4,500
Tools	11,615	14,805	15,750
Salt/Sand/Ice Control	68,447	64,390	68,500
Rock/Asphalt/Concrete	65,220	70,970	75,500
Landscape Supplies	21,940	24,252	25,800
Reforestation	6,697	10,340	11,000
Equipment < \$5,000	8,629	9,400	10,000
Operating Supplies	16,694	16,756	17,825
Total	231,978	248,560	263,925
Department Total	\$ 1,875,726	2,211,832	\$ 2,289,336

General Fund Budget by Line Item: Culture & Recreation - Parks

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 425,690	\$ -	\$ -
Benefits	153,350	-	-
Total	579,040	-	-
Contractual Services			
Utilities-Building	54,892	56,174	-
Utilities - IBFCC	-	-	29,592
Utilities - Parks	-	-	11,601
Building and Grounds Maintenance	18,704	6,580	-
Building and Grounds Maintenance - IBFCC	-	-	2,500
Communications	4,727	2,726	-
Communications - IBFCC	-	-	2,900
Other Contractual	81,944	37,995	-
Other Contractual - Parks	-	-	5,410
Total	160,267	103,475	52,003
Commodities			
Office Supplies	2,638	1,222	-
Operating Supplies	6,144	2,961	-
Recreation Supplies	5,079	4,625	-
Other Commodities	4,803	2,350	-
Total	18,664	11,158	-
Department Total	\$ 757,971	\$ 114,633	\$ 52,003

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

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ -	\$ 860,102	\$ 1,105,621
Benefits	-	321,996	332,140
Total	-	1,182,098	1,437,761
Contractual Services			
Program Services	-	46,553	160,020
Building and Grounds Maintenance	-	1,974	-
Equipment Rental and Maintenance	-	17,578	28,500
Education and Training	-	4,841	6,840
Dues and Subscriptions	-	1,293	1,725
Communications	-	2,115	2,250
Printing & Publication/Advertising	-	8,460	3,000
Travel Expenses	-	5,372	5,655
Other Contractual	-	10,528	24,700
Total	-	98,714	232,690
Commodities			
Office Supplies	-	2,444	2,700
Operating Supplies	-	7,708	12,000
Concession Supplies	-	4,136	10,000
Uniforms	-	6,232	11,520
Pool Chemicals	-	21,620	38,000
Recreation Supplies	-	18,518	27,400
Other Commodities	-	5,020	3,500
Total	-	65,678	105,120
Department Total	\$ -	\$ 1,346,490	\$ 1,775,571

General Fund Budget by Line Item: Community Development

	Actual 2019	Budget 2020	Budget 2021
Personal Services			
Salaries	\$ 474,425	\$ 481,497	\$ 495,969
Benefits	224,198	263,321	250,856
Total	698,623	744,818	746,825
Contractual Services			
Professional/Technical Services	25,205	30,000	30,000
Education and Training	1,646	3,125	3,400
Dues and Subscriptions	3,369	3,100	3,500
Communications	548	650	650
Printing & Publication	349	3,100	2,100
Travel Expenses	3,959	5,425	6,225
Other Contractual	3,629	5,000	5,000
Total	38,705	50,400	50,875
Commodities			
Other Commodities	849	2,650	2,850
Total	849	2,650	2,850
Department Total	\$ 738,177	\$ 797,868	\$ 800,550

Capital Improvements Fund Budget by Line Item: CIP Administration

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 151,241	\$ 148,067	\$ 158,412
Benefits	70,612	72,998	76,690
Total	221,853	221,065	235,102
Contractual Services			
Outsourced & Special Engineering	32,863	42,300	45,000
Motor Vehicle Repair	-	188	500
Education and Training	275	846	900
Dues and Subscriptions	2,973	2,488	3,500
Printing and Publishing	-	-	111
Communications	313	564	400
Travel Expenses	-	188	200
Other Contractual	7,909	658	500
Total	44,333	47,232	51,111
Commodities			
Office Supplies & Other	382	940	500
Meals, Receptions, Catering	210	940	1,000
Uniforms, Books, Other Supplies	69	282	300
Gasoline, Tires & Vehicle Supplies	705	2,444	3,000
Total	1,366	4,606	4,800
Department Total	\$ 267,552	\$ 272,903	\$ 291,013

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

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 136,434	\$ 134,175	\$ 132,013
Benefits	78,968	81,677	76,275
Total	215,402	215,852	208,288
Contractual Services			
Utilities	12,689	13,348	13,700
Advertising	22,701	26,320	20,600
Building Maintenance	14,984	19,599	16,950
Conferences	442	1,410	1,200
Travel Expenses	2,135	2,209	2,400
Dues and Subscriptions	3,417	3,854	4,000
Telephone and Communications	3,573	7,473	8,100
Copier Lease	5,981	1,598	-
Postage	-	1,880	600
Printing and Binding	7,989	6,580	6,200
Total	73,911	84,271	73,750
Commodities			
Office and Cleaning Supplies	125	658	700
Reception & Meeting Expenses	549	658	500
Equipment < \$5,000	128	470	500
Total	802	1,786	1,700
Department Total	\$ 290,115	\$ 301,909	\$ 283,738

Transient Guest Tax Budget by Line Item: Special Community Events

	Actual 2019	Estimated 2020	Budget 2021
<i>Personal Services</i>			
Salaries	\$ 63,914	\$ 60,796	\$ 66,942
Benefits	23,301	35,060	27,510
Total	87,215	95,856	94,452
<i>Health and Welfare</i>			
Turkey Creek Festival	35,025	30,549	29,195
Art Gallery and Shows	12,094	10,058	12,000
Party in the Park Events	5,089	5,405	5,750
Car Show at Merriam Marketplace	12,924	13,085	14,070
Merriam Drive Live	-	9,870	20,880
5K Turkey Creek Run	-	5,335	5,675
Other Events	16,641	3,290	4,525
Total	81,773	77,592	92,095
<i>Commodities</i>			
Banners, other	5,718	6,110	5,500
Total	5,718	6,110	5,500
<i>Department Total</i>	\$ 174,706	\$ 179,558	\$ 192,047

Transient Guest Tax Fund Budget by Line Item: Merriam Marketplace

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 4,140	\$ 4,768	\$ 5,212
Benefits	410	494	516
Total	4,550	5,262	5,728
Contractual Services			
Utilities	6,506	6,749	8,800
Program Services	3,904	4,230	4,400
Building and Grounds Maintenance	5,675	6,580	5,100
Equipment Rental and Maintenance	-	376	-
Dues and Subscriptions	41	113	120
Conferences & Training	-	141	150
Advertising	7,025	7,050	6,700
Printing & Publication/Other	177	259	275
Total	23,328	25,498	25,545
Commodities			
Operating & Cleaning Supplies	1,420	823	925
Total	1,420	823	925
Department Total	\$ 29,298	\$ 31,583	\$ 32,198

Transient Guest Tax Budget by Line Item: Economic Development

	Actual 2019	Estimated 2020	Budget 2021
Personal Services			
Salaries	\$ 50,000	\$ 47,000	\$ -
Total	50,000	47,000	-
Contractual Services			
Dues and Subscriptions	9,582	11,985	12,730
Marketing	13,922	14,100	15,000
Meals/Receptions/Catering	880	2,237	2,200
Total	24,384	28,322	29,930
Department Total	\$ 74,384	\$ 75,322	\$ 29,930

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CITY OF MERRIAM, KANSAS

CAPITAL IMPROVEMENT PROGRAM

ANNUAL BUDGET
2021



One of many group tours while the new community center is under construction.

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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 and gutter construction
- Storm drain construction
- Residential street lighting
- Sidewalk construction
- Traffic signal installation and coordination
- Bridge repair and rehabilitation

Drainage Improvements

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

Building Construction and Improvements

- Community Center construction
- Police Facility/City Hall
- Visitor's Bureau

Park Acquisition and Development

- Land acquisition
- Parkland amenities
- Streamway Park trail construction
- Waterfall Park development

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.

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, City 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 four 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.
2. *2018 Bond Issue – Recreational Facilities* – Voters approved the issuance of general obligation bonds that generated \$24.0 million in net proceeds for construction of a new recreational facility. The project fund will also track use of the non-bonded contribution from General CIP Projects.
3. *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.
4. *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

- *2019 Balances (Unaudited)* – Overall CIP balances decreased by \$16.3 million, to \$29.6 million, due primarily to the construction of the Merriam Community Center. The 2018 GO Bond project fund balance had a 2019 ending fund balance of \$5.2 million and should be fully expended by the end of 2020. The Restricted Tax Increment Financing (TIF) fund balance had an ending balance of \$4.7 million. The General and Special Sales Tax Project funds totaled \$19.7 million, with sales tax collections exceeding project and debt service expenses.
- *2019 Actual Expenditures* – Project expenditures for 2019 totaled \$25.0 million, including: Recreational Facility; Vavra Parking; 67th Street Reconstruction; and SMP Bridge over Turkey Creek.
- *2020 Balances (Projected)* – Projected CIP balances at December 31, 2020 are \$13.1 million after estimated expenditures and transfers of \$18.7 million. Expenditures for 2020 include \$12.4 million for the recreational facility and parking structure and \$2.2 million for Johnson Drive Reconstruction. Estimated revenues are \$6.8 million.
- *2021 (Projected)* – Projected CIP balances at December 31, 2021 are \$17.7 million including \$6.0 million restricted TIF funds. Estimated 2021 CIP expenditures are \$6.2 million. Estimated 2021 revenues are \$6.1 million including \$2.1 million from General Fund sales tax transfers, \$1.8 million from

the 0.25% Street/Stormwater City Sales Tax collections, and \$1.0 million from various federal and county grants.

- *Sales Tax Estimates* — Fund Balance projections depend heavily on the accuracy of sales tax estimates. City Sales Tax collections for 2019 were 7.6% more than 2018 as a result of new retail. Due to Covid 19 and the uncertainty with projecting revenues, collections for 2020 are projected to decline by 34%. Collections for 2021 are projected to decline 4.2% in comparison to 2019 collections. Future collections will be reviewed closely to assess the need for changes to the program.

Connection between the Bond Fund and the CIP Program

Outstanding general obligation (GO) bonds will total \$17,087,000 at December 31, 2020. 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. However, these sources do not fully fund the annual debt service.

Transfers from the Capital Improvement Fund to the Bond Fund make up the difference. The necessary transfers for this five-year period average \$770,000 per year. If collections for the special 0.25% Recreational Facilities City sales tax fall below projections, increased transfers from the Capital Improvement Fund will be needed, reducing funds available for projects.

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

- **City Hall Exterior Improvements** – In partnership with the Public Art Committee, this project makes a series of exterior improvements to City Hall. In addition to creating more inspired public space, the project incorporates elements designed to assist with wayfinding and safety for visitors to City Hall. Available budget from the Public Art project will assist with funding the improvements.
- **Future of 5701 Merriam Drive** – The City will facilitate an open process with several public meetings to determine how to honor the location's past while aiming to make it an asset for future generations.
- **Residential Streetlight Program** – The City Council implemented this streetlight program to use available dollars as streets and neighborhoods are improved through the capital improvements program. The program also includes retrofitting new decorative lighting into the neighborhoods improved before the program was implemented. The program should be completed in 2024.
- **Streetlight LED Conversion** – This program is to transition from HPS to LED street light fixtures.
- **Streamway Trail Extension** – Identified in the MetroGreen Program in Mid America Regional Council's (MARC) effort to connect trail and non-motorized forms of recreation and means of transportation. This project will extend trail into surrounding cities including Overland Park, Kansas City, KS, Mission, and Roeland Park.
- **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. The U. S. Army Corps of Engineers (USACE) began a feasibility study in 2002 to address flooding concerns in the Upper Turkey Creek basin. The draft feasibility study was completed in spring 2010. In October of 2011, USACE, City of Merriam and the consulting engineers hosted a public open meeting to discuss the feasibility study and get public feedback. Alternative Formulation Briefing meeting was held in January 2013 to receive comments from other Federal reviewing agencies and to finalize the report.

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. Project construction is not anticipated to occur before 2023 and has an estimated cost of approximately \$37.5 million, with the local entities' share at approximately \$13.0 million. Merriam's potential share is estimated at \$5.0 million plus approximately \$2.0 million in-kind for easement acquisition.

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

- Johnson Drive-Kessler to Mackey – The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, new pavement markings, and streetlight improvements. The project is eligible for Johnson County CARS funding.
- East Frontage Road, 67th to 75th – The project includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, storm drain improvements and new pavement markings. The City of Merriam will be requesting funding from Johnson County Cars funds.
- Other CARS-eligible projects – Four additional projects will be submitted for Johnson County CARS funds: 49th Street/Antioch to Switzer; 55th Street/ Merriam Dr. to west City limit; Merriam Dr./Johnson Dr. to 55th Street; and Merriam Dr./ 55th to Antioch Rd.
- Street & Drainage Projects – Includes improvement to 50th Terrace, England Street to Kessler Lane; 61st Street, Antioch Road to East City Limits; 60th Street, Hardy to East City Limits; and 59th Terrace, Hardy Street to East City Limits. In addition, a preliminary engineering Study will be done for West Vernon Place Subdivision.

I-35 Redevelopment District Projects

- W. Frontage Road Curb/Gutter Improvement – This project includes installing curb/gutter on the west side of street, sidewalk, drainage improvements and mill/overlay of pavement.

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 2020 maintenance project entails the rehabilitation of Mastin Street, Frontage Road, 59th Terrace and 65th Street. 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. The project includes constructing a new right turn lane from southbound Mastin to Merriam Park Elementary School.

The 2021 maintenance project includes Goodman Street - North City limit to Johnson Drive; 55th Street – Antioch Road to Hadley Street; and 51st Terrace – West of Knox.

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

Five Year Capital Improvement Fund Forecast

	Actual 2019	Estimated 2020	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025
Revenues							
Investment Income	\$ 943,992	\$ 250,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
CARS	1,071,000	992,600	851,950	1,338,150	949,850	1,230,350	1,069,200
CDBG	31,860	70,000	-	-	-	-	-
Watershed Funding	-	-	-	-	585,460	-	524,000
Street & Stormwater Sales Tax	1,969,613	1,190,908	1,829,401	2,071,400	2,090,364	2,109,518	2,128,863
Transfer from General Fund - Sales Tax	4,344,987	2,137,208	2,101,544	2,347,493	2,369,218	2,391,161	2,413,323
Transfer from Special Street	-	350,000	300,000	300,000	300,000	300,000	300,000
Transfer from I-35 TIF Fund	415,000	1,800,000	900,000	900,000	2,000,000	3,100,000	3,240,000
Total Revenues	8,776,452	6,790,716	6,107,895	7,082,043	8,419,892	9,256,029	9,800,386
Expenditures							
Special Sales Tax	2,044,822	2,408,891	2,358,235	3,366,189	3,974,874	3,247,530	4,358,530
General Projects	865,815	718,000	1,005,400	495,000	1,315,875	2,365,000	2,365,000
I-35 Redevelopment Projects	6,007,732	-	100,000	1,232,000	-	-	-
Rec Facility	16,190,987	12,378,000	-	-	-	-	-
Maintenance Program	-	1,121,277	1,265,000	1,265,000	1,265,000	1,265,000	1,265,000
CIP Administration	234,607	272,903	291,013	293,269	308,736	317,998	327,538
Transfer to Bond & Interest	1,150,000	1,700,000	1,200,000	975,000	1,000,000	350,000	325,000
Estimated Capital Project Expenditures	26,493,963	18,599,071	6,219,648	7,626,458	7,864,485	7,545,528	8,641,068
Revenues Less Expenditures	(17,717,511)	(11,808,355)	(111,753)	(544,415)	555,407	1,710,501	1,159,318
Beginning Fund Balance	45,982,579	29,636,281	17,827,926	17,716,173	17,171,759	17,727,166	19,437,667
Ending Fund Balance	\$ 28,265,068	\$ 17,827,926	\$ 17,716,173	\$ 17,171,759	\$ 17,727,166	\$ 19,437,667	\$ 20,596,985

Capital Improvement Program - Five Year Plan

Revenue Summary by Project or Source

Project or Source	Revenue Source	Remaining Projected Revenues by Year					
		2020	2021	2022	2023	2024	2025
Residential Streetlight Program	CDBG	\$ 70,000	-	-	-	-	-
Transfer from I-35 TIF	Increment per KSA 12-1771	1,800,000	900,000	900,000	2,000,000	3,100,000	3,240,000
Special Sales Tax Stormwater/Street exp 12/2020	1/4 cent Sales Tax	1,190,908	1,829,401	2,071,400	2,090,364	2,109,518	2,128,863
2025 Street & Drainage Improvements	SMAC	-	-	-	-	-	524,000
50th Terr/England St to Kessler Lane Drainage	SMAC	-	-	-	585,460	-	-
49th St - Antioch to Switzer	CARS	-	-	-	-	1,230,350	-
55th St - Merriam Dr to W. City Limit	CARS	-	-	-	949,850	-	-
E. Frontage Road - 67th Street to 75th Street	CARS	-	851,950	-	-	-	-
Johnson Dr - Kessler to Mackey	CARS	992,600	-	-	-	-	-
Merriam Dr - 55th St to Antioch	CARS	-	-	-	-	-	1,069,200
Merriam Dr - Johnson Drive to 55th Street	CARS	-	-	1,338,150	-	-	-
Mastin Street/SMP Frontage/65th Street	Sp Street & Highway Fund	350,000	-	-	-	-	-
Goodman Street, 55th Street, 51st Terrace	Sp Street & Highway Fund	-	300,000	-	-	-	-
Slater Street, 60th Street	Sp Street & Highway Fund	-	-	300,000	-	-	-
Sherwood Forest, Farley Street, 57th Street	Sp Street & Highway Fund	-	-	-	300,000	-	-
Benson Street, 50th Terrace, Booker Drive	Sp Street & Highway Fund	-	-	-	-	300,000	-
49th Terr., Grant St, England St, Grandview Ave.	Sp Street & Highway Fund	-	-	-	-	-	300,000
Transfer from General Fund	Council Policy	2,137,208	2,101,544	2,347,493	2,369,218	2,391,161	2,413,323
Interest	Interest	250,000	125,000	125,000	125,000	125,000	125,000
Total All Projects		\$ 6,790,716	\$ 6,107,895	\$ 7,082,043	\$ 8,419,892	\$ 9,256,029	\$ 9,800,386

Abbreviations:

CARS County Assisted Road System
CDBG Community Development Block Grant
SMAC Stormwater Mangement Advisory Committee

Capital Improvement Program - Five Year Plan

Expense Summary by Project

Project Name	City Project Number	Total through 2019	Total Project Estimate	Remaining Anticipated Expenditures					
				2020	2021	2022	2023	2024	2025
General Projects									
City Hall Exterior Improvements	TBA	\$ -	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Comprehensive Plan Revision/Update	GM1901	52,000	250,000	198,000	-	-	-	-	-
Future of 5701 Merriam Dr.	GM1902	30,000	680,000	150,000	200,000	300,000	-	-	-
Project Administration	GMMY99	-	1,817,931	272,903	291,013	299,743	308,736	317,998	327,538
Residential Streetlight Program	GM0403	-	775,000	175,000	150,000	150,000	150,000	150,000	-
Sidewalk Program - Citywide in-fill	GM1704	639,860	834,860	195,000	-	-	-	-	-
Streamway Trail Ext (Brown Park)	GM1705	-	264,000	-	264,000	-	-	-	-
Streetlight LED Conversion Program	TBA	-	150,000	-	-	-	-	-	150,000
Upper Turkey Creek Drainage Improvement	GM0204	-	5,046,250	-	-	-	1,046,250	2,000,000	2,000,000
Contingency	GMGNPR	-	686,025	-	91,400	45,000	119,625	215,000	215,000
Total General Projects		721,860	10,804,066	990,903	1,296,413	794,743	1,624,611	2,682,998	2,692,538
I-35 Redevelopment District Projects									
W. Frontage Rd Curb/Gutter	TBA	-	1,220,000	-	100,000	1,120,000	-	-	-
Contingency	GMGNRD	-	112,000	-	-	112,000	-	-	-
Total I-35 Redevelopment District Projects		-	1,332,000	-	100,000	1,232,000	-	-	-
Special Sales Tax Projects - Stormwater/Streets									
Special Sales Tax Stormwater/Street exp 12/2030	GM1105	-	-	-	-	-	-	-	-
2025 Street & Drainage Improvements	TBA	-	1,948,900	-	-	-	-	165,000	1,783,900
49th St - Antioch to Switzer	GC2401	-	2,786,510	-	-	-	290,810	2,495,700	-
50th Terr/England St to Kessler Lane Drainage	TBA	-	1,515,104	-	-	117,092	1,398,012	-	-
55th St - Merriam Dr to W. City Limit	GC2301	-	2,166,480	-	-	241,780	1,924,700	-	-
E. Frontage Road - 67th Street to 75th Street	TBA	-	1,945,760	216,860	1,728,900	-	-	-	-
Johnson Dr - Kessler to Mackey	GC2001	45,950	2,237,981	2,192,031	-	-	-	-	-
Merriam Dr - 55th St to Antioch	GC2101	-	2,470,000	-	-	-	-	291,600	2,178,400
Merriam Dr - Johnson Drive to 55th Street	GC2201	-	3,066,250	-	364,950	2,701,300	-	-	-
W. Vernon Place PES	TBA	-	50,000	-	50,000	-	-	-	-
Contingency	GM1105	-	1,573,214	-	214,385	306,017	361,352	295,230	396,230
Total Special Sales Tax Projects - Stormwater/Streets		45,950	19,760,199	2,408,891	2,358,235	3,366,189	3,974,874	3,247,530	4,358,530
Maintenance Program									
Mastin Street/SMP Frontage/65th Street	TBA	-	971,277	971,277	-	-	-	-	-
Goodman Street, 55th Street, 51st Terrace	TBA	-	650,000	-	650,000	-	-	-	-
Slater Street, 60th Street	TBA	-	630,000	-	-	630,000	-	-	-
Sherwood Forest, Farley Street, 57th Street	TBA	-	620,000	-	-	-	620,000	-	-
Benson Street, 50th Terrace, Booker Drive	TBA	-	605,000	-	-	-	-	605,000	-
49th Ter, Grant Street, Englad Street, Grandview Ave.	TBA	-	630,000	-	-	-	-	-	630,000
Small Drainage Projects - Replacement/Rehabilitation	GM1103	-	1,823,000	100,000	350,000	350,000	350,000	350,000	323,000
Sidewalk Maintenance/Repair Program	GM2002	-	942,000	50,000	150,000	170,000	180,000	195,000	197,000
Contingency	GM0303	-	575,000	-	115,000	115,000	115,000	115,000	115,000
Total Maintenance Program		-	7,446,277	1,121,277	1,265,000	1,265,000	1,265,000	1,265,000	1,265,000
Rec Facility Construction									
Rec Facility Construction	BM1802	24,222,000	36,600,000	12,378,000	-	-	-	-	-
Total Recreation Facility		24,222,000	36,600,000	12,378,000	-	-	-	-	-
Totals All Projects		\$ 24,989,810	\$ 75,942,542	16,899,071	5,019,648	6,657,933	6,864,485	7,195,528	8,316,068
Transfer to Bond & Interest Fund				1,700,000	1,200,000	975,000	1,000,000	350,000	325,000
Total Expenditures & Transfers				\$ 18,599,071	\$ 6,219,648	\$ 7,632,933	\$ 7,864,485	\$ 7,545,528	\$ 8,641,068

Project Listing

Page	Project	Description	Anticipated Construction Year	Annual Maintenance Costs*
General Projects				
153	City Hall Exterior Improvements	City Hall	2021	\$ -
154	Comprehensive Plan Revision/Update	Update Comprehensive Land Use Plan	2019-2020	-
155	Future of 5701 Merriam Drive	Future Development Site	2019-2020	-
156	Residential Streetlight Program	City-wide	2020-2024	-
157	Sidewalk Program	City-wide / Sidewalk In-Fill	2017-2020	-
158	Streamway Trail Ext (Brown Park)	Merriam Dr. to Brown Park/Brown Park to Knox	2021	-
159	Streetlight LED Conversion	City-wide	2025	-
160	Upper Turkey Creek Improvements	Entire Channel Through Merriam	2023-2025	-
I-35 Redevelopment District Project				
163	W. Frontage Road Curb/Gutter Improvements	Turkey Creek Dr (Merriam Pointe) to 75th St	2021-2022	-
Special Sales Tax Projects - Stormwater/Streets				
165	2025 Street & Drainage Improvements	59 Ter, 60th St, 61st Street East to City Limits	2024-2025	-
166	49th Street Improvements	Antioch to Switzer	2023-2024	-
167	50th Terr/England to Kessler Ln Drainage Improve.	50th Terr/England St to Kessler Lane	2023	-
168	55th Street Improvements	Merriam Drive to West City Limit	2022-2023	-
169	E. Frontage Road Improvements	67th Street to 75th Street	2020-2021	-
170	Johnson Drive Rehabilitation	Kessler to Mackey St/East to City Limit	2019-2020	-
171	Merriam Drive Improvements	55th Street to Antioch	2024-2025	-
172	Merriam Drive Improvements	Johnson Drive to 55th Street	2021-2022	-
173	West Vernon Place Preliminary Eng. Study	West Vernon Place Subdivision	2021	-
Public Works Maintenance Program				
175	2020 Street & Drainage Improvements	Mastin (Jo Drive to SMP), 59th Ter (West of Mastin), Frontage Rd (East & West of Mastin), 65th St (East of E. Frontage Rd)	2019-2020	-
176	2021 Mill & Overlay Program	Goodman (N. City Limit to Jo Drive), 55 St (Antioch to Hadley), 51 Ter (West of Knox), 51 Pl (West of Knox), Perry Ln (S. of 51st St), Craig Rd (SMP to 61st St)	2021	-
177	2022 Mill & Overlay Program	Slater (Jo Dr to 62nd St), 60th St (Slater to Antioch), Hocker Dr (Perry Ln to East of Knox Ave), 60th Ter (Slater to Antioch)	2022	-
178	2023 Mill & Overlay Program	Sherwood Forest - Farley (55 St to 57 St), 57th St (Perry Ln to Farley St)	2023	-
179	2024 Mill & Overlay Program	Benson (49th St to 49th Ter), 50th Ter (Knox to Merriam Dr), Booker Dr/51st St (50th Ter to Merriam Dr)	2024	-
180	2025 Mill & Overlay Program	49th Ter (Merriam Dr to Grant St), Grant St (49th Ter to 50th Ter), England St (49th to 50th Ter), Grandview Ave (49th St to 51st Ter)	2025	-
181	Small Drainage Projects	Various Pipes Replacement/Rehabilitation	2020-2025	-
182	Sidewalk Maintenance Program	City-wide	2020-2025	-
2018 Bond Issue - Recreational Facilities				
184	Recreational Facilities Improvements	New Recreational Facility at Vavra Park	2018-2020	-

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

GENERAL PROJECTS



City Hall Exterior Improvements



Project Information

Project #: GM2001
Development Year: 2021
Project Status: Design
Project Engineer: Clark Enersen Partners
Project Manager: TBD
Funding Source: General CIP
Contractor: TBD

Project Description

In partnership with the Public Art Committee, this project makes a series of exterior improvements to City Hall. In addition to creating more inspired public space, this project incorporates elements designed to assist with wayfinding and safety for visitors to City Hall.

Project Costs

	<u>2021</u>
DESIGN / CONSTRUCTION	\$300,000

Impact on Operating Budget

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

COMPREHENSIVE PLAN REVISION / UPDATE



Project Information

Project #: GM1901
Construction Year: 2019-2020
Project Status: Implementation
Project Manager: Community Dev Director
Consultant: Confluence
Funding Source: General CIP

Project Description

The City of Merriam's Comprehensive Land Use Plan was adopted in 2001. The plan's lifespan is 20 years and the city is undertaking an extensive revision/update of the plan. This process will involve a substantial outreach effort to residents, property owners, businesses, and people who work in Merriam. The revision/update process will involve assistance from consultants and occur in the years of 2019 and 2020.

Project Costs

	<u>2019</u>	<u>2020</u>	<u>Total</u>
TOTAL PROJECT COST	\$52,000	\$198,000	\$250,000

Impact on Operating Budget

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

Future of 5701 Merriam Drive



Project Information

Project #: GM1902
Development Year: 2019
Project Status: Preliminary Studies
Project Manager: Department Director
Funding Source: General CIP

Project Description

In the summer of 2020 the Merriam Parks Department vacated the Irene B French Community Center to occupy the new Merriam Community Center in Vavra Park. Throughout 2018 & 2019 a resident Steering Committee conducted a public process to determine the best options for the building and site. At the conclusion of that process they made a recommendation to the City Council to add several new amenities to the location such as destination, multi-generational playgrounds and an amphitheater and requested the City Council investigate saving the original 1911 school building. In 2020, a firm was hired to conduct a structural analysis of the 1911 section of the building. That study concluded the 1911 building could be salvaged at an estimated cost of \$4.7 - \$5.2 million dollars. Due to the extraordinary cost of saving the facility and the lack of a future use, the City Council may decide to remove the entire structure to allow for future public reuse of the property. The City has applied for MARC funding to conduct a comprehensive study of downtown Merriam. If awarded, the City match would be funded from this budget. This budget will also be used for any preliminary design or additional studies needed to develop this site or the adjacent downtown area to include any additional streetscape work related to the projected 2022 CARS project of Merriam Drive between Johnson Drive and 55th Street.

Project Costs

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Total</u>
CONSULTANT, PUBLIC MEETINGS	\$30,000				\$30,000
DESIGN & OTHER		\$150,000	\$200,000	\$300,000	\$650,000
TOTAL PROJECT COST:					\$680,000

Impact on Operating Budget

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

Residential Streetlight Program



Residential Street light on Goodman north of Johnson Drive

Project Information

Project #:	GM0403
Construction Year:	2020 – 2024
Project Status:	Ongoing
Project Manager:	Public Works Director
Funding Source:	General CIP
Contractor:	Generally Public Works

Project Description

City Council instituted a residential streetlight program to begin installation of standard residential streetlights with all of the upcoming residential street projects. In addition, City Council directed staff to infill street lights in previously improved residential areas. This project dedicates available dollars each year to add new lighting to existing residential neighborhoods in addition to lighting that will be installed as streets are improved. The new systems are installed and maintained by Public Works crews.

Project Costs

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
TOTAL PROJECT COST:	\$175,000	\$150,000	\$150,000	\$150,000	\$150,000

Impact on Operating Budget

The new decorative streetlights will be metered and maintained by the City's Public Works department. The streetlights currently in place are not metered, and are maintained through a service contract with an outside provider. The Public Works department will experience increased costs as more and more City-maintained lights are installed. The City expects to offset much of this additional cost by gradually reducing the number of lights serviced contractually, as well as the increased efficiency of the metered lights over non-metered lights. All future projects will be utilizing LED technology, reducing power consumption at a projected rate of 50%.

Sidewalk Program

City Wide – Sidewalk In-Fill



Project Information

Project #: GM1704
Construction Year: 2017-2020
Project Status: Construction
Project Engineer: GBA
Funding Source: General CIP
Contractor: Phoenix Concrete

Project Description

Fill in approximately 27,053 linear feet of sidewalk in areas that either have no sidewalk or have partial sidewalks that need to be connected. It is proposed to break this project into multiple phases so that it can be properly managed and constructed with lower impact on the residents. It has become necessary to complete the program in 2020.

Project Costs

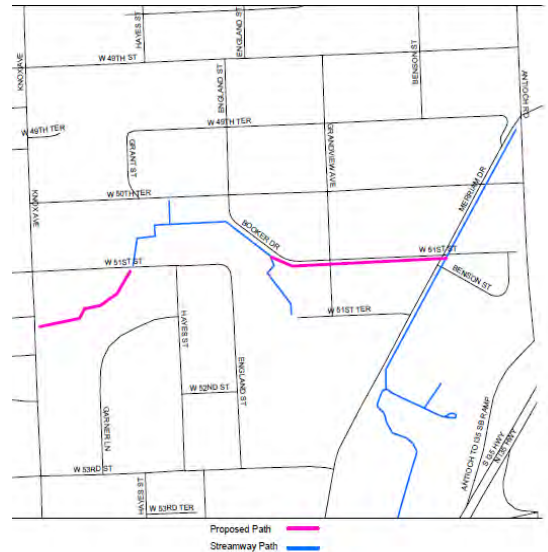
	<u>2019</u>	<u>2020</u>
ENGINEERING	\$74,860	
CONSTRUCTION	\$500,000	\$170,000
LEGAL	\$5,000	
EASEMENT/ROW ACQUISITION	\$10,000	
CONTINGENCY	\$50,000	\$25,000
TOTAL PROJECT COST:	\$639,860	\$195,000

Impact on Operating Budget

This project is not expected to have a significant effect on operating budget. However, with the addition of new infrastructure, future costs of repairs may need to be adjusted to maintain a safe walkway for pedestrians.

Streamway Trail Extension

Merriam Dr. to Brown Park and Brown Park to Knox Ave. (Brown Park)



Project Information

Project #:	GM1705
Construction Year:	2021
Project Status:	Design
Project Engineer:	N/A
Funding Source:	General CIP
Contractor:	Public Works

Project Description

Turkey Creek Streamway Trail is identified in the MetroGreen Program in Mid America Regional Council's (MARC) effort to connect trail and non-motorized form of recreation and means of transportation in the metropolitan areas surrounding the Kansas Cities. A six party Turkey Creek Coalition was formed to support the cooperative efforts to extend this trail system into surrounding participating cities which include Merriam, Overland Park, Kansas City, Ks, Mission, and Roeland Park. The project was submitted to MARC's Transportation Outlook 2040 for review and planning. Our current proposal is to extend the trail as shown on the map. This Project cost estimate includes a pedestrian activated traffic signal for the Merriam Dr. crosswalk. One of the links starts at Merriam Dr. via 51st St. to Brown Park; the other starts at Brown Park and extends southwest along the creek to Knox Ave. City of Overland Park has constructed the trail on the south side of I-35 and east of Antioch Rd.

Project Costs

	2021
SURVEYING/ENGINEERING	\$10,000
CONSTRUCTION	\$125,000
HAWK SIGNAL	\$75,000
EASEMENT/ROW ACQUISITION	\$30,000
LEGAL	\$5,000
CONTINGENCY	\$19,000
TOTAL PROJECT COST:	\$264,000

Impact on Operating Budget

This project is not expected to have a significant effect on the operating budget.
Anticipated annual increase in maintenance cost: Minimal.

Streetlight LED Conversion



Project Information

Project #: TBA
Construction Year: 2025
Project Status: Conceptual
Project Manager: Public Works Director
Funding Source: General CIP
Contractor: Generally Public Works

Project 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.

Project Costs

	<u>2025</u>
TOTAL PROJECT COST:	\$150,000

Impact on Operating Budget

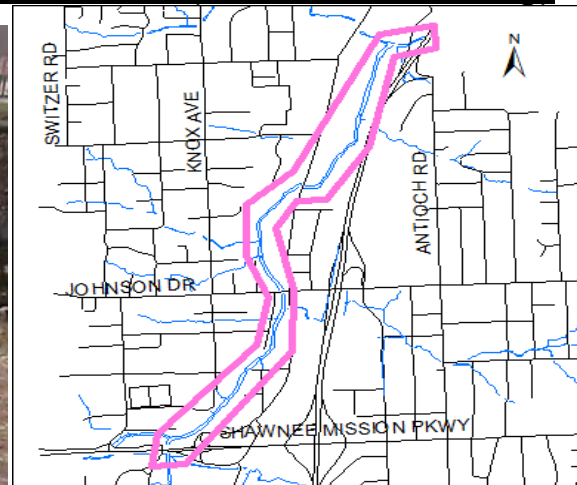
The new LED streetlights will continue to be metered and maintained by the City's Public Works department. The Public Works department will experience a reduction of power consumption at a projected rate of 50% by utilizing LED technology.

Upper Turkey Creek Improvement

From Shawnee Mission Pkwy to Waterfall Park (Railroad Crossing)



Turkey Creek



Project Information

Project #:	TBA
Construction Year:	Unknown (2023 - 2025)
Project Status:	Preliminary Engineering Phase
Project Engineer:	US Army Corp of Engineers (Lead agency)
Funding Source:	Federal/General CIP/SMAC Funding
Contractor:	TBD

Project 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.

Next page is the latest estimated budget and is subject to change. It is hoped that following the upcoming Civil Works Review Board in May that a more distinct project schedule with a definitive budget is developed.

Impact on Operating Budget

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.

Upper Turkey Creek Improvement**

From Shawnee Mission Pkwy to Waterfall Park (Railroad Crossing)

Final Engineering and Construction Expenditures by Year

	<u>Total</u>
<u>Cost Category</u>	
Engineering	\$ 3,066,000
Easement Acquisition	4,854,000
Utility Relocations	5,268,000
Construction	22,565,000
Construction Engineering/Other	1,826,000
Project Total	<u>\$ 37,579,000</u>

Federal vs. Local Cost Apportionment

Federal Share	\$ 24,426,000
Local Share	13,153,000
Total	<u>\$ 37,579,000</u>

Local Share Funding Source

Johnson County Stormwater Mgmt	\$ 6,106,750
In Kind Contributions (Easements)	2,000,000
City of Merriam	5,046,250
	<u>\$ 13,153,000</u>

**Estimated costs represent the best available information as of April 20, 2015. Staff is awaiting further information from the US Army Corps of Engineers as to construction schedule. The current CIP plan includes \$5,046,250 of Merriam net costs.

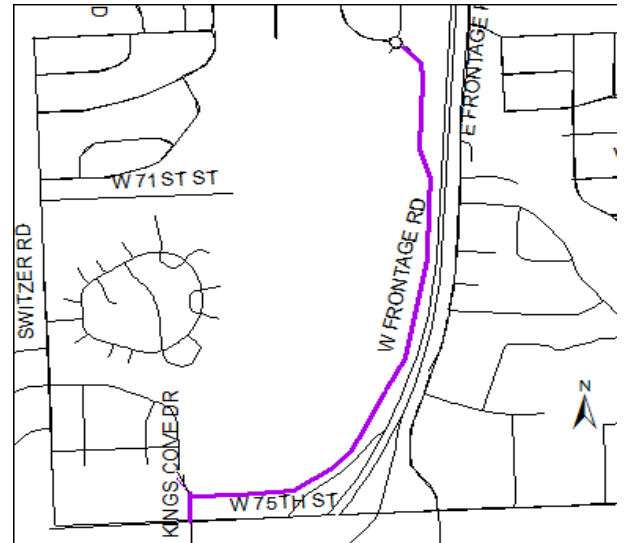
I-35 Redevelopment District Projects



W. Frontage Road Curb/Gutter Improvement

From Turkey Creek Drive (Merriam Pointe) to 75th Street

W. Frontage Road



Project Information

Project #: TBA
Design Year: 2021
Construction Year: 2022
Project Status: Preliminary
Project Engineer: TBD
Funding Source: I-35 TIF
Contractor: TBD

Project Description

West Frontage Road between the new Merriam Pointe auto dealerships to south of 75th Street has curb/gutter only on the east side. Street run-off drains directly to the grassy area and down the slopes to the businesses below the street level. Staff proposes to install curb/gutter, sidewalk, drainage improvements and mill/overlay of pavement. Existing decorative street lights need adjustments as part of the project.

Project Costs

	<u>2021</u>	<u>2022</u>	<u>Total</u>
ENGINEERING	\$100,000		\$100,000
EASEMENT		\$10,000	\$10,000
LEGAL		\$10,000	\$10,000
CONSTRUCTION		\$1,000,000	\$1,000,000
CONTINGENCY		\$100,000	\$100,000
TOTAL PROJECT COST:	\$100,000	\$1,120,000	\$1,220,000

Impact on Operating Budget

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.

SPECIAL SALES TAX PROJECTS



49th Street – Antioch Rd. to Switzer Rd.



Project Information

Project #:	GC2401
Design:	2023
Construction Year:	2024
Project Status:	Preliminary
Project Engineer:	TBD
Funding Source:	CARS/Special Sales Tax
Contractor:	TBD

Project Description

This project entails the rehabilitation of 49th Street – Antioch Road to Switzer Road. 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 City of Merriam plans to request funding from Johnson County CARS.

Project Costs

	<u>2023</u>	<u>2024</u>	<u>TOTAL</u>
ENGINEERING	\$290,810		\$290,810
CONSTRUCTION*		\$2,237,000	\$2,237,000
ROW/EASEMENT		\$20,000	\$20,000
UTILITY RELOCATION		\$15,000	\$15,000
CONSTRUCTION ENGINEERING*		\$223,700	\$223,700
TOTAL PROJECT COST:	\$290,810	\$2,495,700	\$2,786,510
*CARS ELIGIBLE FUNDING (50%)		\$1,230,350	\$1,230,350
NET MERRIAM COST:	\$290,810	\$1,265,350	\$1,556,160

Impact on Operating Budget

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.

50th Ter/England St. to Kessler Ln. Drainage Improvements

South Park and Silverwood Subdivisions



Project Information

Project #: TBA
Construction Year: 2023
Project Status: Preliminary
Project Engineer: TBD
Contractor: TBD

Project 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. Staff has submitted a request to the Johnson County Watershed Organization for partial funding.

Project Costs

	<u>2022</u>	<u>2023</u>	<u>TOTAL</u>
ENGINEERING	\$117,092		\$117,092
CONSTRUCTION*		\$1,170,920	\$1,170,920
ROW/EASEMENT		\$100,000	\$100,000
UTILITY RELOCATION		\$10,000	\$10,000
CONSTRUCTION ENGINEERING		\$117,092	\$117,092
TOTAL PROJECT COST:	\$117,092	\$1,398,012	\$1,515,104
STORMWATER MANAGE ADVISORY COMMITTEE*			
NET MERRIAM COST:	\$117,092	\$1,398,012	\$1,515,104

Impact on Operating Budget

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.

55th Street Improvements – Merriam Dr. to W. City Limits



Project Information

Project #:	GC2301
Design:	2022
Construction Year:	2023
Project Status:	Preliminary
Project Engineer:	TBD
Funding Source:	CARS/Special Sales Tax
Contractor:	TBD

Project Description

The project entails the rehabilitation of 55th Street – Merriam Drive to W. City Limits. 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 City of Merriam plans to request funding from Johnson County CARS.

Project Costs

	<u>2022</u>	<u>2023</u>	<u>TOTAL</u>
ENGINEERING	\$241,780		\$241,780
CONSTRUCTION*		\$1,727,000	\$1,727,000
ROW/EASEMENT		\$15,000	\$15,000
UTILITY RELOCATION		\$10,000	\$10,000
CONSTRUCTION ENGINEERING*		\$172,700	\$172,700
TOTAL PROJECT COST:	\$241,780	\$1,924,700	\$2,166,480
*CARS ELIGIBLE FUNDING (50%)		\$949,850	\$949,850
NET MERRIAM COST:	\$241,780	\$974,850	\$1,216,630

Impact on Operating Budget

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.

East Frontage Road Improvements

67th Street to 75th Street



Project Information

Project #:	TBA
Design Year:	2020
Construction Year:	2021
Project Status:	Preliminary
Project Engineer:	TBD
Funding Source:	CARS/Special Sales Tax
Contractor:	TBD

Project Description

This project entails the rehabilitation of East Frontage Road between 67th Street and 75th Street. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, storm drain improvements, and new pavement markings. Street light improvements as needed. The City of Merriam will be requesting funding from Johnson County CARS.

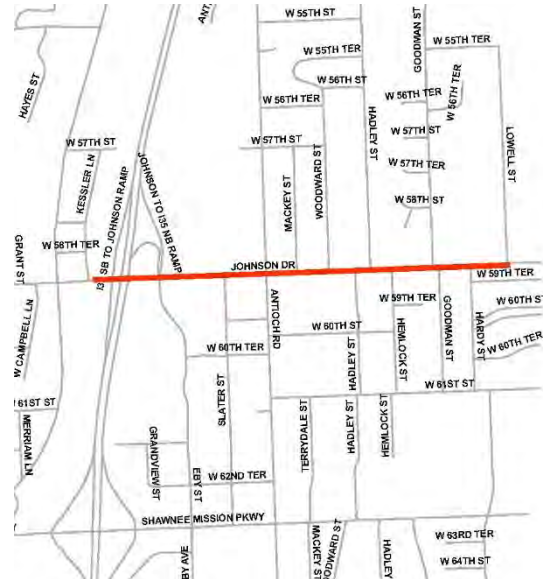
Project Costs

	<u>2020</u>	<u>2021</u>	<u>Total</u>
ENGINEERING	\$216,860		\$216,860
CONSTRUCTION*		\$1,549,000	\$1,549,000
ROW/EASEMENT		\$15,000	\$15,000
UTILITY RELOCATION		\$10,000	\$10,000
CONSTRUCTION ENGINEERING*		\$154,900	\$154,900
TOTAL PROJECT COST:	\$216,860	\$1,728,900	\$1,945,760
*CARS ELIGIBLE FUNDING (50%)		\$851,950	\$851,950
NET MERRIAM COST:	\$216,860	\$876,950	\$1,093,810

Impact on Operating Budget

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.

Johnson Drive (CARS) – Kessler to Mackey St./East City Limit 2020 Street & Drainage Improvements



Project Information

Project #:	GC2001
Design:	2019
Construction Year:	2020
Project Status:	Construction
Project Engineer:	Affinis
Funding Source:	CARS/Special Sales Tax, General CIP, & PW Street Overlay/Paving
Contractor:	Kansas Heavy Construction

Project Description

This project entails the rehabilitation of Johnson Drive. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, 2-inch mill/overlay, new pavement markings, and street light improvements as needed. The City of Merriam will be receiving funding from Johnson County CARS for the Johnson Drive portion of this project.

Project Costs

	<u>2019</u>	<u>2020</u>	<u>Total</u>
ENGINEERING	\$45,950	\$181,831	\$227,781
CONSTRUCTION*		\$1,804,728	\$1,804,728
ROW/EASEMENT		\$15,000	\$15,000
UTILITY RELOCATION		\$10,000	\$10,000
CONSTRUCTION ENGINEERING*		\$180,472	\$180,472
TOTAL PROJECT COST:	\$45,950	\$2,192,031	\$2,237,981
*CARS ELIGIBLE FUNDING (50%)		\$992,600	\$992,600
NET MERRIAM COST:		\$1,199,431	\$1,245,381

Impact on Operating Budget

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.

Merriam Drive Improvements – 55th St. to Antioch



Project Information

Project #:	GC2101
Design:	2024
Construction Year:	2025
Project Status:	Preliminary
Project Engineer:	TBD
Funding Source:	CARS/Special Sales Tax
Contractor:	TBD

Project Description

This project entails the rehabilitation of Merriam Drive from 55th Street to Antioch. 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 City of Merriam plans to request funding from Johnson County CARS.

Project Costs

	<u>2024</u>	<u>2025</u>	<u>Total</u>
ENGINEERING	\$291,600		\$291,600
CONSTRUCTION*		\$1,944,000	\$1,944,000
ROW/EASEMENT		\$20,000	\$20,000
UTILITY RELOCATION		\$20,000	\$20,000
CONSTRUCTION ENGINEERING*		\$194,400	\$194,400
TOTAL PROJECT COST:	\$291,600	\$2,178,400	\$2,470,000
*CARS ELIGIBLE FUNDING (50%)		\$1,069,200	\$1,069,200
NET MERRIAM COST:	\$291,600	\$1,109,200	\$1,400,800

Impact on Operating Budget

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.

Merriam Drive Improvements – Johnson Dr. to 55th St.



Project Information

Project #:	GC2201
Design:	2021
Construction Year:	2022
Project Status:	Preliminary
Project Engineer:	TBD
Funding Source:	CARS/Special Sales Tax
Contractor:	TBD

Project 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.

Project Costs

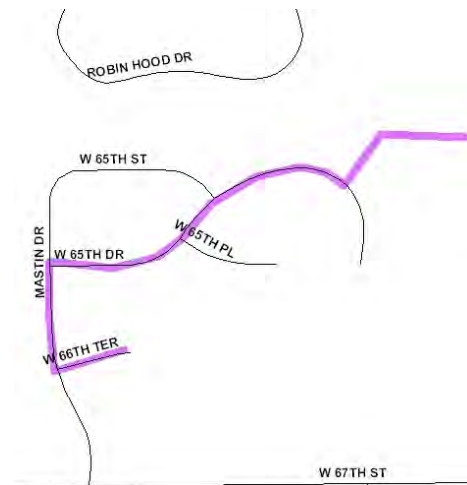
	<u>2021</u>	<u>2022</u>	<u>Total</u>
ENGINEERING	\$364,950		\$364,950
CONSTRUCTION*		\$2,433,000	\$2,433,000
ROW/EASEMENT		\$15,000	\$15,000
UTILITY RELOCATION		\$10,000	\$10,000
CONSTRUCTION ENGINEERING*		\$243,300	\$243,300
TOTAL PROJECT COST:	\$364,950	\$2,701,300	\$3,066,250
*CARS ELIGIBLE FUNDING (50%)		\$1,338,150	\$1,338,150
NET MERRIAM COST:	\$364,950	\$1,363,150	\$1,728,100

Impact on Operating Budget

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.

West Vernon Place Preliminary Engineering Study

West Vernon Place Subdivision



Project Information

Project #: TBA
PES Year: 2021
Project Status: Conceptual
Project Engineer: TBD

Project Description

This subdivision is quite steep and drains very well on top. There is cross drainage across property lines from higher elevation properties to the lower elevation properties. Locally yard flooding has been reported in the past. A Preliminary Engineering Study was done in 2012 and this subdivision does not currently qualify for SMAC funding. However, after receiving many inquiries and requests for the City to install storm drains in this neighborhood, the City will have another Preliminary Engineering Study done. This new Preliminary Engineering Study will provide us with several options as to how the stormwater cross drainage can be better controlled and at what cost.

Project Costs

	<u>2021</u>
PRELIMINARY ENGINEERING STUDY	\$50,000

Impact on Operating Budget

This project is not expected to have a significant effect on operating budget. Construction impact will be determined after this Preliminary Engineering Study is completed.

Public Works Maintenance Program



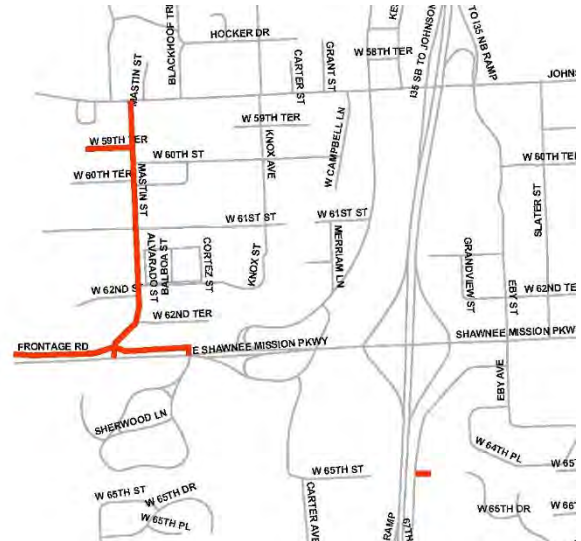
2020 Street & Drainage Improvements

Mastin St. – Johnson Dr. to Shawnee Mission Parkway

59th Ter. - West of Mastin St.

Frontage Rd – East & West of Mastin St.

65th Street – East of East Frontage Rd.



Project Information

Project #:	GC2001
Design:	2019
Construction Year:	2020
Project Status:	Construction
Project Engineer:	Affinis
Funding Source:	Special Sales Tax, General CIP, & PW Street Overlay/Paving
Contractor:	Kansas Heavy Construction

Project Description

This project entails the rehabilitation of Mastin Street, Frontage Road, 59th Terrace, and 65th Street. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, 2-inch mill/overlay, including replacing some storm drains, new pavement markings, and street light improvements as needed. This project includes constructing a new right turn lane from southbound Mastin to Merriam Park Elementary School.

Project Costs

	<u>2020</u>	<u>Total</u>
2020 STREETS OVERLAY/PAVING	\$350,000	\$350,000
2020 OVERLAY SUPPLEMENT	\$200,000	\$200,000
2020 SMALL DRAINAGE	\$200,000	\$200,000
2019 UNSPENT FUNDS (contingency)	\$221,277	\$221,277
NET MERRIAM COST:	\$971,277	\$971,277

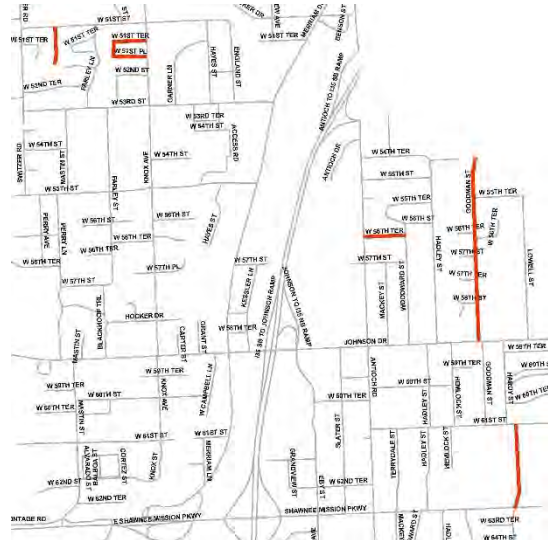
Impact on Operating Budget

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.

Mill and Overlay Program

Goodman St. (North City Limit to Jo. Dr.)
55th St. (Antioch Rd. to Hadley St.)
51st Ter. (West of Knox)

51st Pl. (West of Knox)
Perry Ln. (South of 51st Street)
Craig Rd. (SMP to 61st St.)



Project Information

Construction Year: 2021
Project Status: Design
Project Engineer: City of Merriam
Funding Source: Various
Contractor: TBD

Project Description

The City has committed its share of Special Highway Fund revenues (state tax on motorized vehicle fuel) to the annual overlay/curb replacement program. To provide for adequate street maintenance, Staff recommends an additional supplement through 2025. Currently, the City of Merriam receives approximately \$300,000 annually in gas taxes. State budget shortfalls continue to place Special Highway Fund revenues in jeopardy. Staff also recommends that some streets are beyond its design life, thus mill/overlay will be ineffective in prolonging structural life of the street. For streets in that condition, Council should consider reconstruction of the street instead of mill/overlay. 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.

Project Costs

	<u>Total</u>
PW SPECIAL HIGHWAY STREET OVERLAY/PAVING	\$300,000
OVERLAY SUPPLEMENT	\$300,000
SIDEWALK MAINTENANCE PROGRAM	\$50,000
TOTAL PROJECT COST:	\$650,000

Impact on Operating Budget

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.

Mill and Overlay Program

Slater St. (Johnson Dr. to 62nd St.)
60th St. (Slater St. to Antioch Rd.)

Hocker Drive (Perry Ln. to E. of Knox Ave.)
60th Ter. (Slater St. to Antioch Rd.)



Project Information

Construction Year: 2022
Project Status: Design
Project Engineer: City of Merriam
Funding Source: Various
Contractor: TBD

Project Description

The City has committed its share of Special Highway Fund revenues (state tax on motorized vehicle fuel) to the annual overlay/curb replacement program. To provide for adequate street maintenance, Staff recommends an additional supplement through 2025. Currently, the City of Merriam receives approximately \$300,000 annually in gas taxes. State budget shortfalls continue to place Special Highway Fund revenues in jeopardy. Staff also recommends that some streets are beyond its design life, thus mill/overlay will be ineffective in prolonging structural life of the street. For streets in that condition, Council should consider reconstruction of the street instead of mill/overlay. 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.

Project Costs

	Total
PW SPECIAL HIGHWAY STREET OVERLAY/PAVING	\$300,000
OVERLAY SUPPLEMENT	\$300,000
SIDEWALK MAINTENANCE PROGRAM	\$30,000
TOTAL PROJECT COST:	\$630,000

Impact on Operating Budget

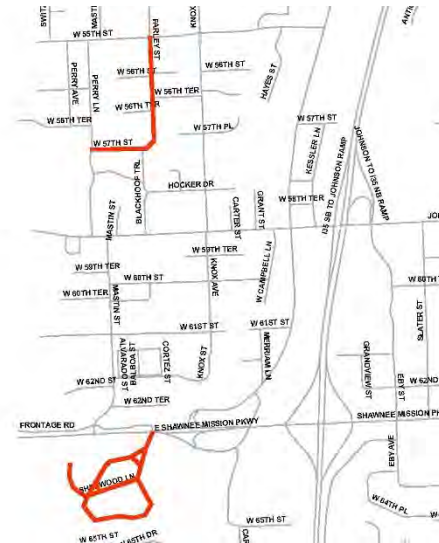
Mill/overlay of the streets will reduce the yearly maintenance costs of patching deteriorated curbs and asphalt pavement. This will allow Public Works crews to focus on maintaining street infrastructure on streets not slated for mill/overlay in the near future.

Mill and Overlay Program

Sherwood Forest

Farley Street (55th St. to 57th St.)

57th Street (Perry Ln. to Farley St.)



Project Information

Construction Year: 2023
Project Status: Design
Project Engineer: City of Merriam
Funding Source: Various
Contractor: TBD

Project Description

The City has committed its share of Special Highway Fund revenues (state tax on motorized vehicle fuel) to the annual overlay/curb replacement program. To provide for adequate street maintenance, Staff recommends an additional supplement through 2025. Currently, the City of Merriam receives approximately \$300,000 annually in gas taxes. State budget shortfalls continue to place Special Highway Fund revenues in jeopardy. Staff also recommends that some streets are beyond its design life, thus mill/overlay will be ineffective in prolonging structural life of the street. For streets in that condition, Council should consider reconstruction of the street instead of mill/overlay. 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.

Project Costs

	<u>Total</u>
PW SPECIAL HIGHWAY STREET OVERLAY/PAVING	\$300,000
OVERLAY SUPPLEMENT	\$300,000
SIDEWALK MAINTENANCE PROGRAM	\$20,000
TOTAL PROJECT COST:	\$620,000

Impact on Operating Budget

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.

Mill and Overlay Program

Benson St. (49th St to 49th Ter.)

50th Ter. (Knox Ave. to Merriam Dr.)

Booker Dr./51st St. (50th Ter. to Merriam Dr.)



Project Information

Construction Year: 2024
Project Status: Design
Project Engineer: City of Merriam
Funding Source: Various
Contractor: TBD

Project Description

The City has committed its share of Special Highway Fund revenues (state tax on motorized vehicle fuel) to the annual overlay/curb replacement program. To provide for adequate street maintenance, Staff recommends an additional supplement through 2025. Currently, the City of Merriam receives approximately \$300,000 annually in gas taxes. State budget shortfalls continue to place Special Highway Fund revenues in jeopardy. Staff also recommends that some streets are beyond its design life, thus mill/overlay will be ineffective in prolonging structural life of the street. For streets in that condition, Council should consider reconstruction of the street instead of mill/overlay. 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.

Project Costs

	<u>Total</u>
PW SPECIAL HIGHWAY STREET OVERLAY/PAVING	\$300,000
OVERLAY SUPPLEMENT	\$300,000
SIDEWALK MAINTENANCE PROGRAM	\$5,000
TOTAL PROJECT COST:	\$605,000

Impact on Operating Budget

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.

Mill and Overlay Program

49th Ter. (Merriam Dr. to Grant St.)

Grant St. (49th Ter. to 50th Ter.)

England St. (49th St. to 50th Ter.)

Grandview Ave. (49th St. to 51st Ter.)



Project Information

Construction Year: 2025
Project Status: Design
Project Engineer: City of Merriam
Funding Source: Various
Contractor: TBD

Project Description

The City has committed its share of Special Highway Fund revenues (state tax on motorized vehicle fuel) to the annual overlay/curb replacement program. To provide for adequate street maintenance, Staff recommends an additional supplement through 2025. Currently, the City of Merriam receives approximately \$300,000 annually in gas taxes. State budget shortfalls continue to place Special Highway Fund revenues in jeopardy. Staff also recommends that some streets are beyond its design life, thus mill/overlay will be ineffective in prolonging structural life of the street. For streets in that condition, Council should consider reconstruction of the street instead of mill/overlay. 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.

Project Costs

	<u>Total</u>
PW SPECIAL HIGHWAY STREET OVERLAY/PAVING	\$300,000
OVERLAY SUPPLEMENT	\$300,000
SIDEWALK MAINTENANCE PROGRAM	\$3,560
SMALL DRAINAGE PROJECTS	\$26,440
TOTAL PROJECT COST:	\$630,000

Impact on Operating Budget

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.

Small Drainage Projects

Various Pipes Replacement/Rehabilitation



Small storm drain outlet

Project Information

Project #:	GM1103
Construction Year:	Ongoing
Project Status:	Varies
Project Engineer:	City Engineer
Funding Source:	General CIP
Contractor:	Public Works for spot repairs

Project 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.

Project Costs

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
CONSTRUCTION	\$100,000	\$350,000	\$350,000	\$350,000	\$350,000	\$323,000

Impact on Operating Budget

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.

Sidewalk Maintenance Program

City Wide



Project Information

Project #: GM2002
Construction Year: 2020-2025
Project Status: Construction
Project Engineer: Merriam Public Works
Funding Source: General CIP
Contractor: TBD

Project 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.

Project Costs

	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
TOTAL PROJECT COST:	\$50,000	\$150,000	\$170,000	\$180,000	\$195,000	\$197,000

Impact on Operating Budget

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.

PARKS AND RECREATION BOND PROJECTS



New Recreational Facility



Project Information

Project #: BM1802 (bonded); GM102 (non-bonded); GT1801 (TIF)
Development Year: 2018-2020
Project Status: Construction
Project Manager: CBC Real Estate Group, LLC
Contractor: McCarthy Building Companies
Funding Source: General CIP, Debt Issuance

Project Description

In September 2017, voters approved the issuance of \$24 million in bonds to build a new \$30 million community center and a new 10-year 0.25% sales tax to pay for the bonds. The facility will include an indoor/outdoor pool, walking/jogging track, a full-sized gym, and a child watch area, among other amenities.

In addition, the site will feature a 200-car parking structure paid for using \$6.6 million in TIF funding. Merriam City Council and Johnson County Library Board have each approved a Memorandum of Understanding confirming the library's intent to relocate the Antioch Branch to a site adjacent to the new facility. Completion is expected for summer 2020.

Project Costs

	<u>2019</u>	<u>2020</u>	<u>Total</u>
BM1802 (bonded)	\$13,469,000	\$10,531,000	\$24,000,000
GM1802 (non-bonded)		\$6,000,000	\$6,000,000
GT1801 (TIF)	\$5,296,000	\$1,304,000	\$6,600,000
TOTAL :	\$18,765,000	\$17,835,000	\$36,600,000

Impact on Operating Budget

Any budget impact will depend on the type, size, and operational expectations of the facilities. Staff anticipates that improvements will reduce operating expenditures and increase revenues as the building is updated and modernized.

CITY OF MERRIAM, KANSAS

STATISTICAL

ANNUAL BUDGET
2021



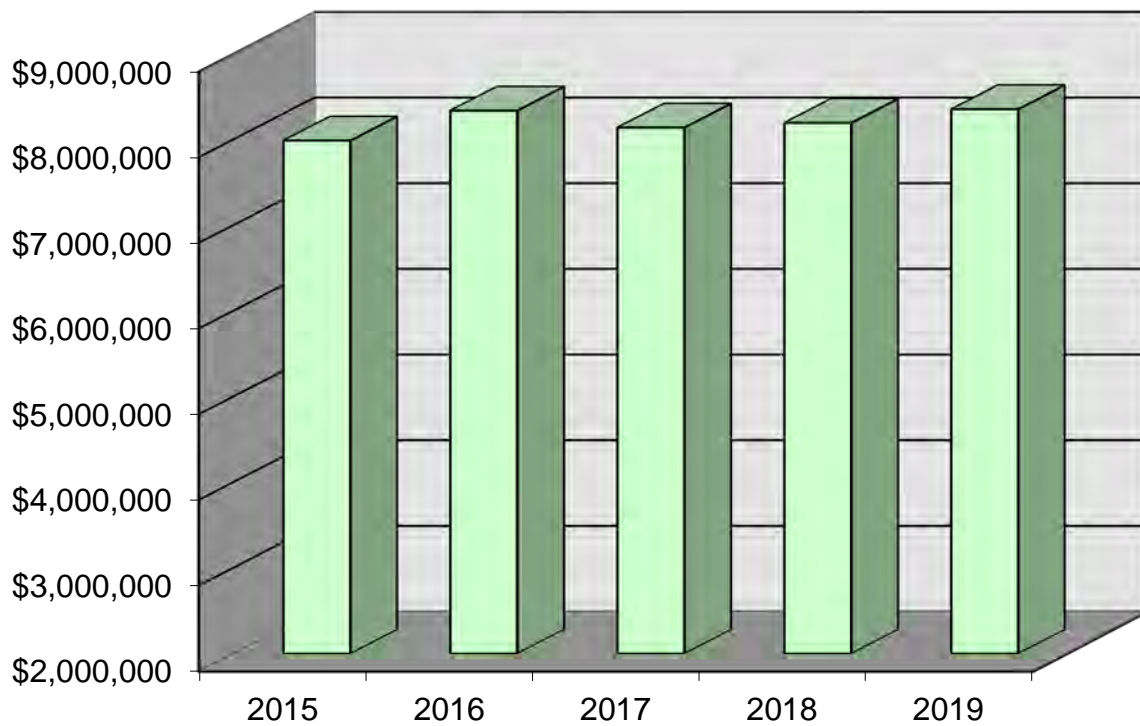
Snow covers an outdoor sculpture at Merriam Marketplace.

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City Sales and Use Tax History (General Fund only)
2015 through 2019

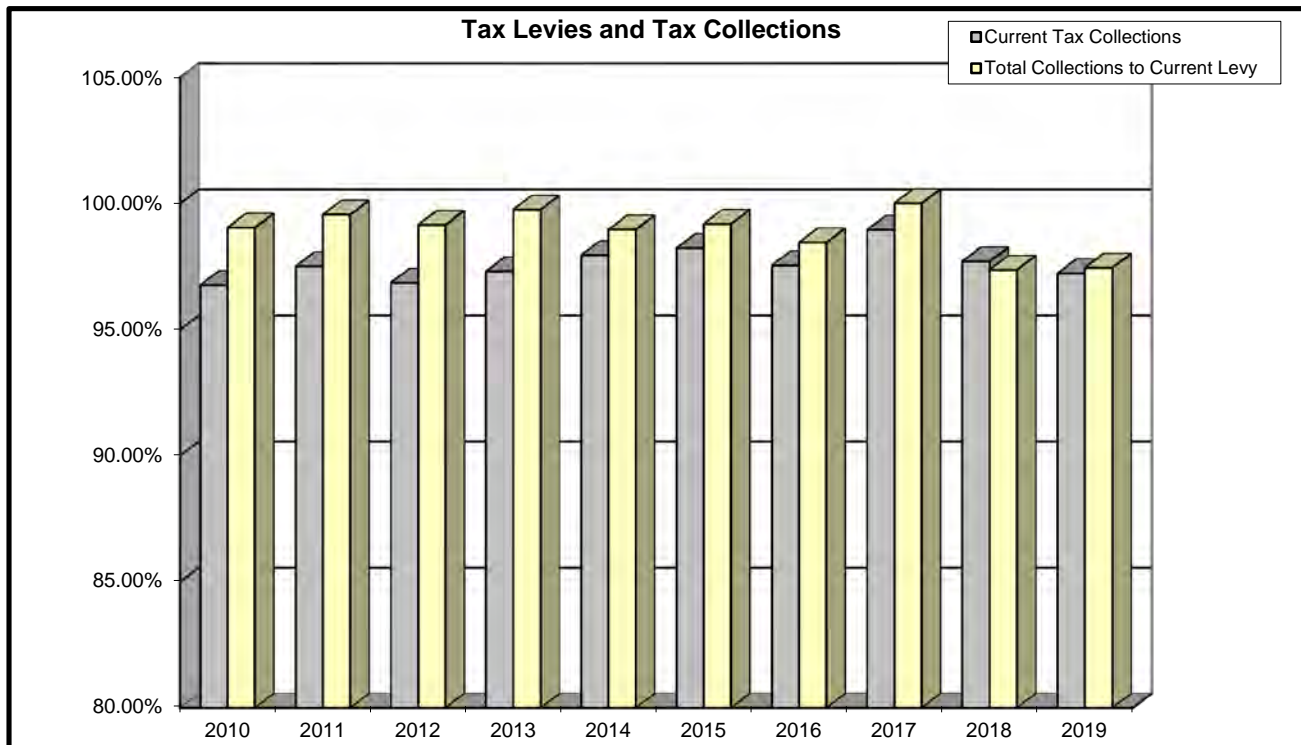
Year	2015	2016	2017	2018	2019
Annual Total	\$ 7,985,695	\$ 8,335,608	\$ 8,137,462	\$ 8,192,369	\$ 8,352,658

**Annual City Sales and Use Tax Comparison
2015 - 2019**



Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2019

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
2010	\$ 4,399,200	\$ 4,256,814	96.76%	\$ 100,126	\$ 4,356,940	99.04%
2011	4,132,227	4,029,285	97.51%	84,574	4,113,859	99.56%
2012	4,008,423	3,882,278	96.85%	92,063	3,974,341	99.15%
2013	3,986,833	3,879,588	97.31%	97,606	3,977,194	99.76%
2014	4,121,652	4,037,075	97.95%	41,877	4,078,952	98.96%
2015	4,486,131	4,406,678	98.23%	43,226	4,449,904	99.19%
2016	4,752,735	4,635,807	97.54%	43,370	4,679,177	98.45%
2017	5,176,528	5,122,174	98.95%	54,708	5,176,882	100.01%
2018	5,272,454	5,151,191	97.70%	(17,763)	5,133,428	97.36%
2019	5,599,756	5,444,424	97.23%	12,640	5,457,064	97.45%

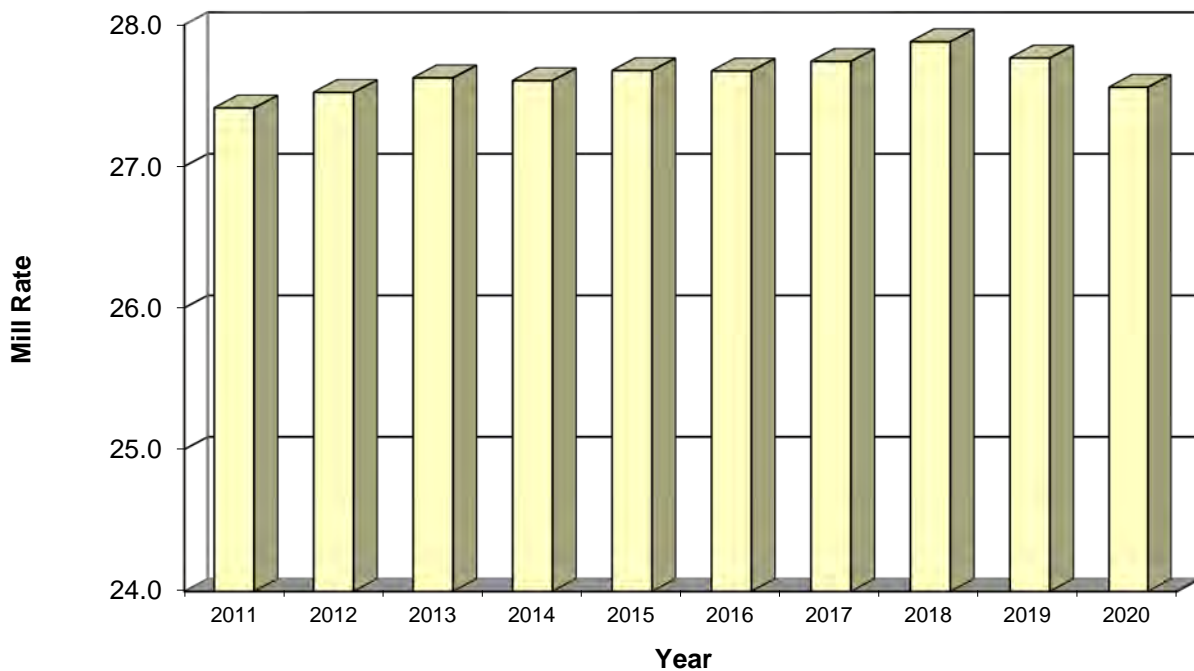


Note (1): The year shown is the year in which collections were received. The levy or assessment is certified to the County the previous year.

Assessed Valuation Growth/ Mill History - Last Ten Fiscal Years
December 31, 2019

Year	Assessed Valuation	Increase/ (Decrease)	% of Increase/ (Decrease)	Mill Rate	Mill Generated Tax Collections	Increased Ad Valorem Taxes
2011	\$ 146,228,815	\$ (4,176,253)	-2.78%	27.412	\$ 4,008,424	-3.00%
2012	144,859,898	(1,368,917)	-0.94%	27.522	3,986,834	-0.54%
2013	149,200,072	4,340,174	3.00%	27.625	4,121,652	3.38%
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	13,759,270	7.36%	27.880	5,598,858	8.16%
2019	205,174,988	4,355,123	7.97%	27.765	5,696,684	8.07%
2020	214,304,483	9,129,495	6.71%	27.558	5,905,803	5.48%

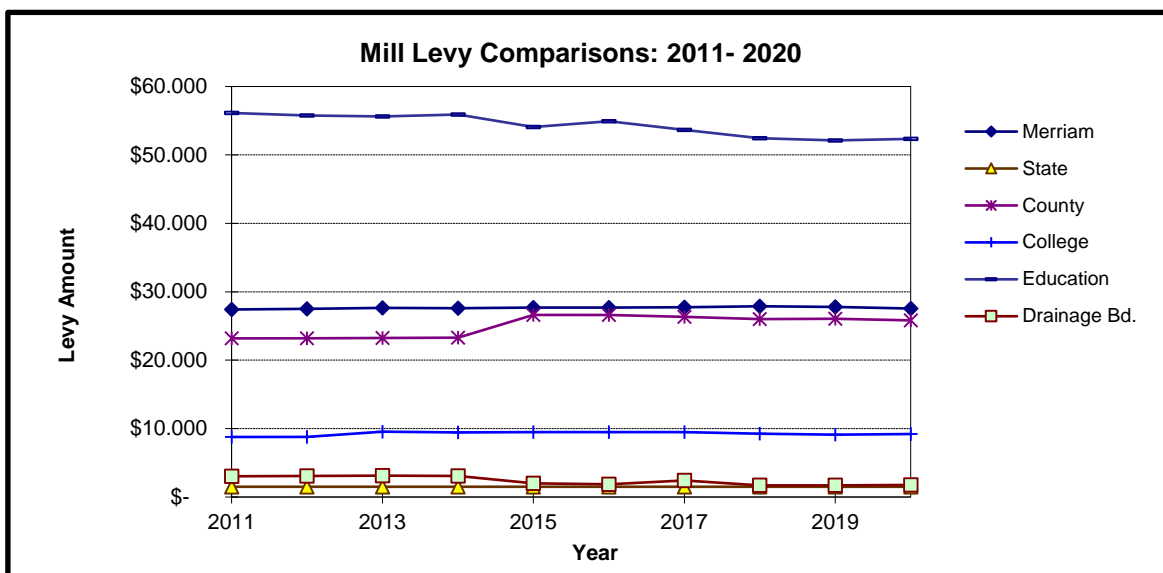
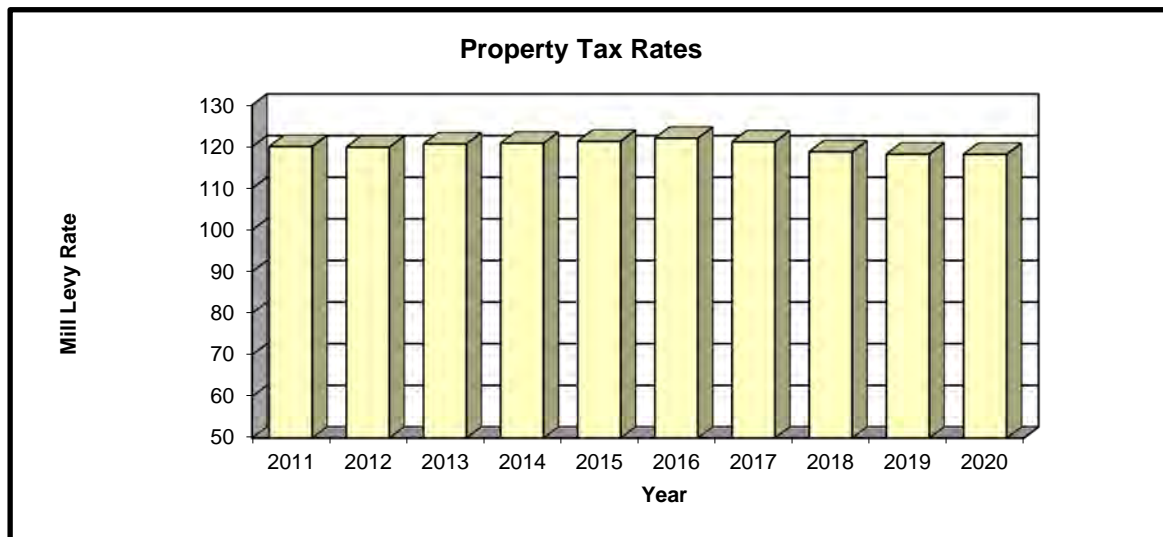
**Mill Rate History
Last Ten Fiscal Years**



Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
(per \$1,000 Assessed Valuation)

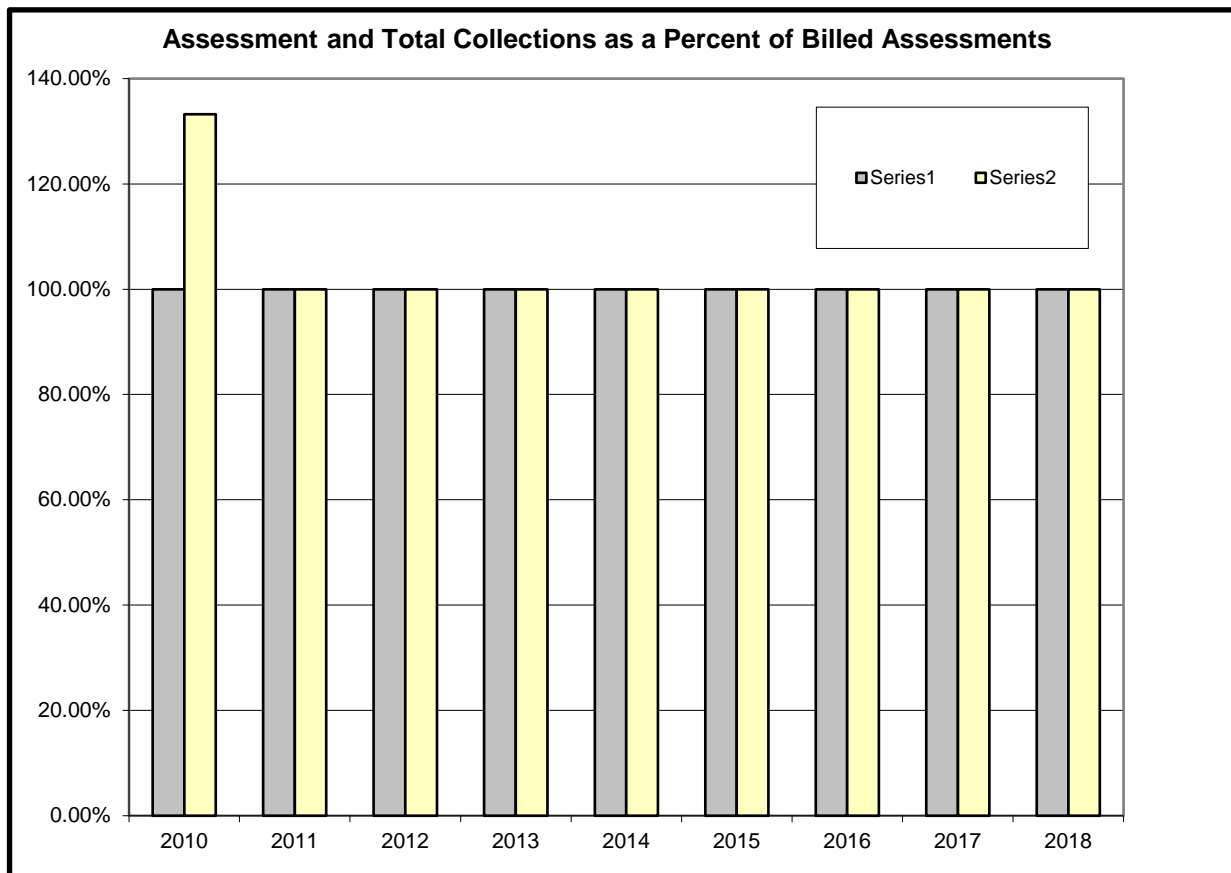
Year(1)	City of Merriam	State	County	Junior College	Board of Education	Merriam Drainage Bd.	Property Tax Total
2011	\$ 27.412	\$ 1.500	\$ 23.188	\$ 8.776	\$ 56.135	\$ 3.038	\$ 120.049
2012	27.522	1.500	23.210	8.785	55.766	3.091	119.874
2013	27.625	1.500	23.247	9.551	55.611	3.127	120.661
2014	27.605	1.500	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

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



Special Assessment Billings and Collections - Last Ten Fiscal Years
December 31, 2019

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
2010	\$ 422,900	\$ 422,900	100.00%	\$ 140,514	\$ 563,414	133.23%
2011	422,050	422,050	100.00%	-	422,050	100.00%
2012	420,850	420,850	100.00%	-	420,850	100.00%
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, 2019 and 2018

	December 31, 2019		December 31, 2018	
	<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 *		\$ 22,042,401		\$ 24,595,139
Overlapping Debt:				
Governmental Unit:				
Shawnee Mission Unified				
School District	5.02%	\$ 14,978,099	5.17%	\$ 16,318,585
Johnson County	1.84%	339,931	1.90%	285,264
Johnson County Community College	1.84%	951,512	1.90%	1,020,706
Parks and Recreation	1.84%	565,645	1.90%	584,674
Total Overlapping Debt		<u>\$ 16,835,187</u>		<u>\$ 18,209,229</u>
Combined Direct and Overlapping Debt		<u><u>\$ 38,877,588</u></u>		<u><u>\$ 42,804,368</u></u>

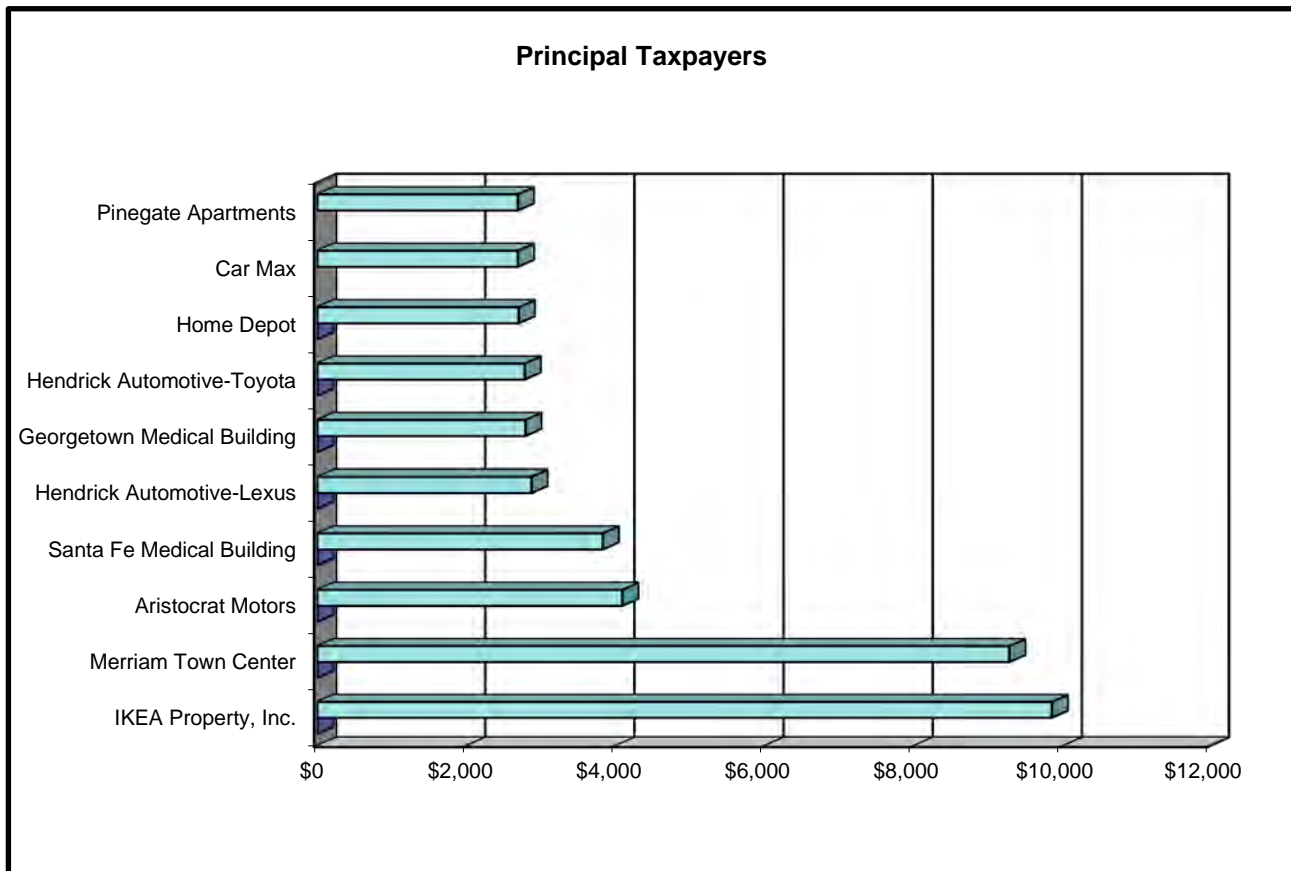
* Amounts include unamortized premium/discount.

Principal Property Taxpayers

December 31, 2019

Company Name	Business	Assessed Valuation	Percent of Total Assessed Valuation
IKEA Property, Inc.	Home Furnishings	\$ 9,846,751	4.90%
Merriam Town Center	Shopping Center	9,278,250	4.62%
Aristocrat Motors	Automobile Dealer	4,090,838	2.04%
Santa Fe Medical Building	Medical Building	3,827,000	1.91%
Hendrick Automotive-Lexus	Automobile Dealer	2,871,146	1.43%
Georgetown Medical Building	Medical Building	2,790,000	1.39%
Hendrick Automotive-Toyota	Automobile Dealer	2,780,136	1.38%
Home Depot	Home Improvements	2,701,750	1.35%
Car Max	Automobile Dealer	2,689,991	1.34%
Pinegate Apartments	Apartment Building	2,689,160	1.34%
Totals		\$ 43,565,022	21.70%

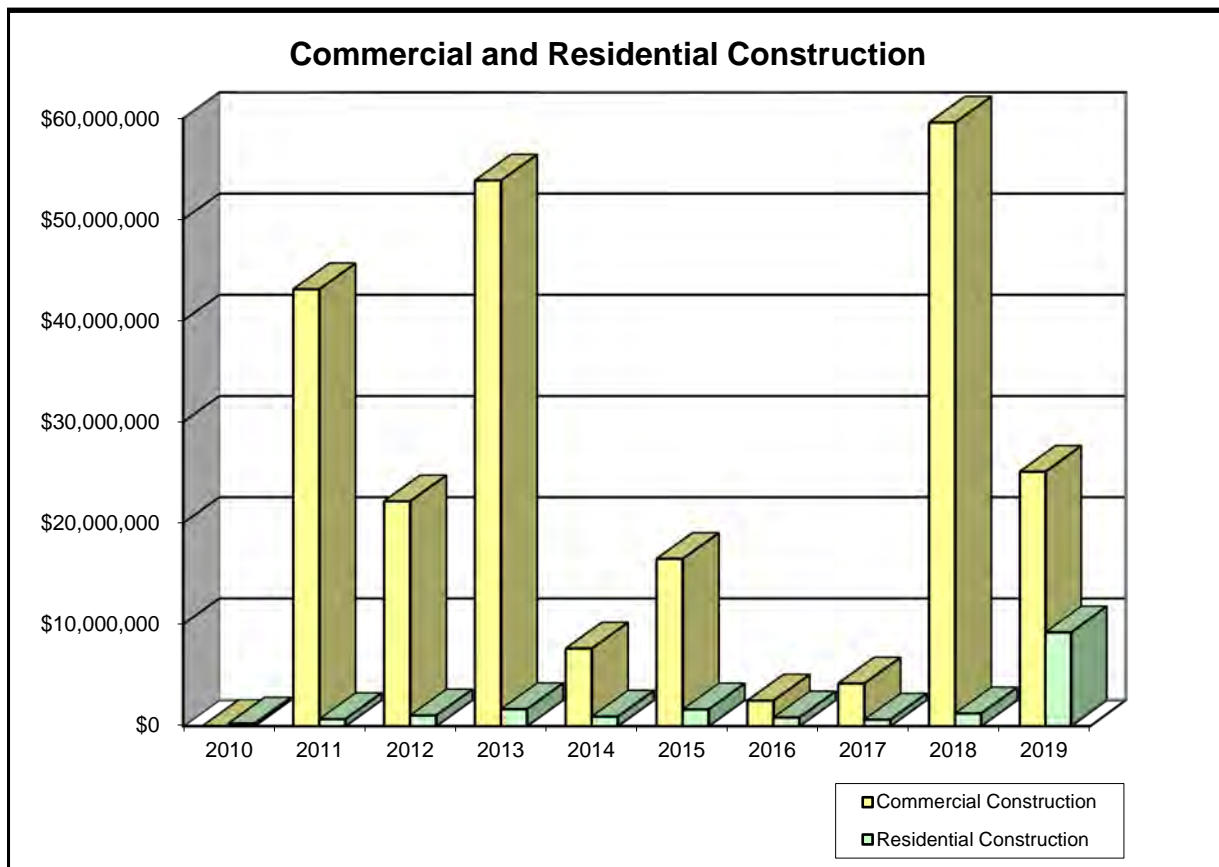
(Assessed values on chart below are in thousands of dollars.)



Source: Johnson County Appraiser

Property Value of New Construction - Last Ten Fiscal Years
December 31, 2019

Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Units	Value (1)	Number of Units	Value (1)
2010	0	\$ -	1	\$ 248,550
2011	5	43,109,064	4	685,000
2012	6	22,160,963	8	1,048,000
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	9,210,374



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

CITY OF MERRIAM, KANSAS

GLOSSARY

ANNUAL BUDGET
2021



A Merriam boy scout troop lowers the United States and Kansas flags for the last time at the Irene B. French Community Center.

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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. The budget is required to be delivered to the County Clerk by no later than the 25th of August.

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.

CAFR: Comprehensive Annual 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.

Consumer Price Index (CPI): A statistical description of price levels provided by the U.S. Department of Labor. 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 Wuhan, China. In early March 2020, the World Health Organization declared COVID-19 a pandemic. This disease has caused much social and economic disruption, including the largest global recession since the Great Depression. The Centers for Disease Control (CDC) hopes to get a working vaccine in place by early 2021.

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 a specially trained police officer regularly visits schools and educates the students on **Drug Awareness Resistance Education**.

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

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

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

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

Enterprise 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.

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 sub-divisions 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.

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.

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.

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.

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