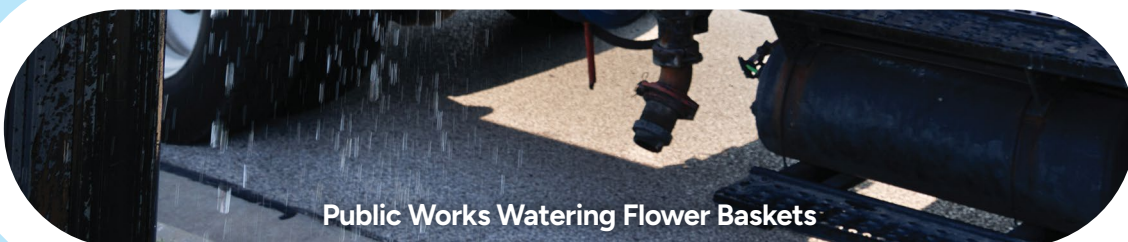


2026

CITY OF MERRIAM, KANSAS

ANNUAL BUDGET



Public Works Watering Flower Baskets

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Merriam
Kansas**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell

Executive Director

The Government Finance Officers Association of the United States and Canada (G.F.O.A.) presented an award of Distinguished Budget Presentation Award to the City of Merriam, Kansas for its annual budget for the fiscal year beginning January 1, 2025.

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

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

FORM OF GOVERNMENT

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

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



Mission

To serve the public with transparent government focused on progress.

Values

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

2026

CITY OF MERRIAM, KANSAS

MERRIAM OVERVIEW

ANNUAL BUDGET



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

GOVERNING BODY

BOB PAPE
MAYOR
913-707-9316



JACOB LAHA
WARD 1
913-608-7636



JASON SILVERS
WARD 1
913-370-9910



WHITNEY YADRICH
WARD 2
913-303-1017



AMY RIDER
WARD 2
913-735-0828



CHRIS EVANS HANDS
WARD 3
913-384-5340



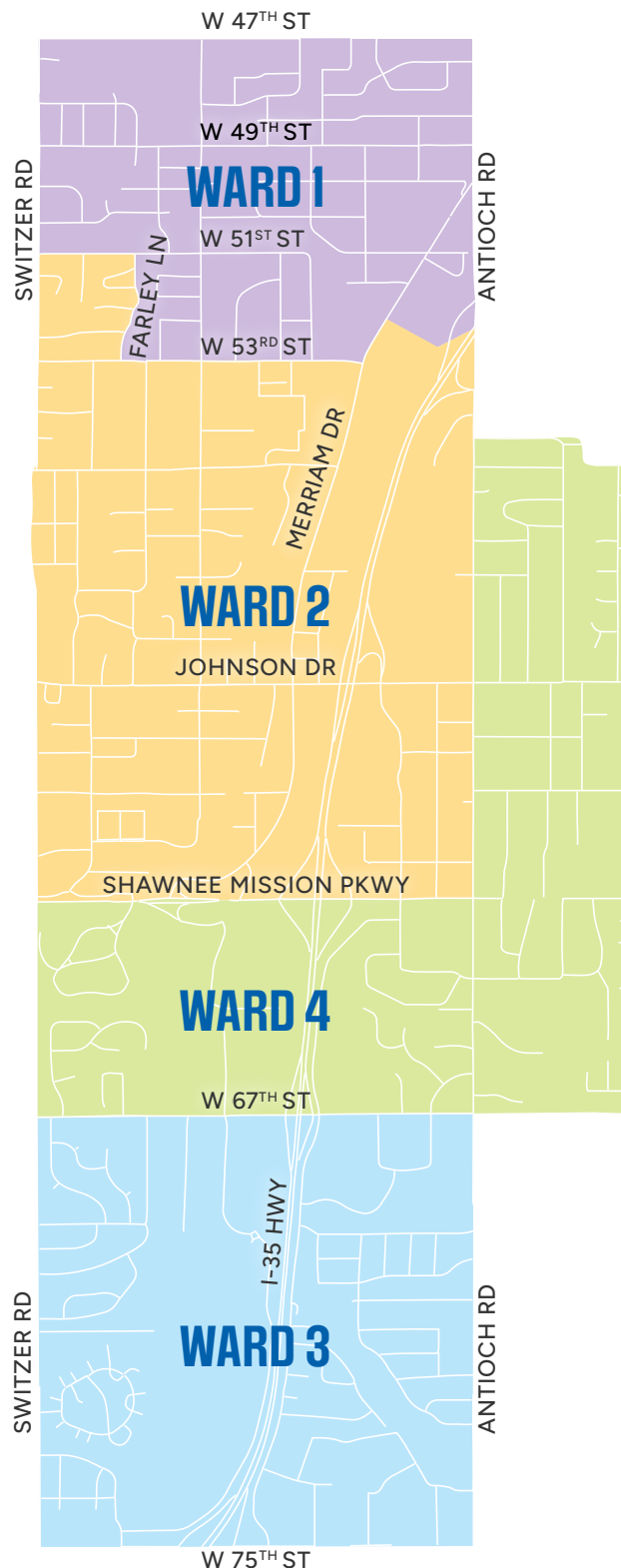
BRUCE KALDAHL
WARD 3
913-708-3043



REUBEN COZMYER
WARD 4
913-297-9339



STACI CHIVETTA
WARD 4
913-303-0594



STAFF LEADERSHIP

Chris Engel

City Administrator

Caitlin Gard

Assistant City Administrator

Meagan Borth

Finance Director / City Treasurer

Darren McLaughlin

Police Chief

Celia Kumke

Public Works Director

Bryan Dyer

Community Development Director

Anna Slocum

Parks & Recreation Director

Juli Pinnick

City Clerk

Alan Long

Overland Park Fire Chief

Ryan Denk

MVP Law, City Attorney

ACKNOWLEDGMENTS

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

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

BUDGET QUICK FACTS

Total Adopted Budget: \$50,117,771

Total General Fund Budget: \$26,495,780

Major Source of Revenue:

1% Regular City Sales Tax - \$10,649,113

Total Budget Reserves in the General Fund:
\$9,477,126

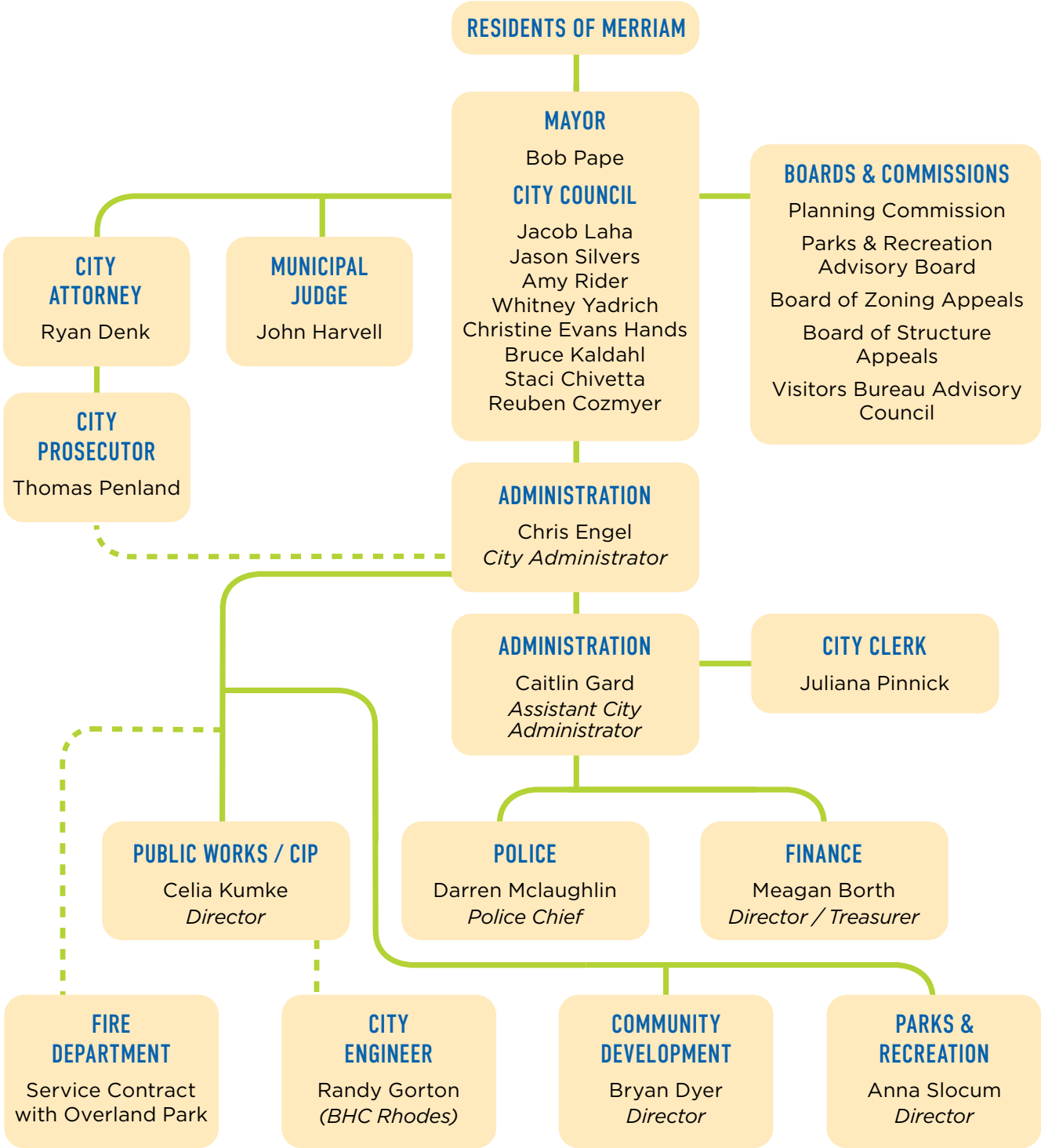
Assessed Valuation in 2025: \$299,603,290

Mill Levy Rate: 26.412

Largest General Fund Department Budget:
Police - \$5,352,370

Smallest General Fund Department Budget:
City Council - \$99,714

CITY ORGANIZATIONAL CHART



BUDGET MESSAGE

DATE: NOV. 1, 2025

MERRIAM OVERVIEW

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

From: Chris Engel, City Administrator

FINANCIAL OVERVIEW

Introduction

The City of Merriam is pleased to present the 2026 Budget. The budget process began on February 24, 2025, when City Council adopted the goals and objectives representing current priorities. These goals continued to guide staff through departmental budget preparation, financial forecasting, and capital project planning. After extensive public discussion and a Revenue Neutral Rate (RNR) hearing on August 25, 2025, the City Council voted to exceed the RNR and adopt the final 2026 mill rate of 26.412. This represents a 0.282-mill decrease from 2025 (26.694) and continues Merriam's commitment to maintaining stable, predictable property tax rates for residents and businesses.

DEPARTMENT & FUND
BUDGETS

Council Goals

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

CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

2026 Budget Overview

The 2026 Budget authorizes \$50.1 million in total expenditures across all funds, supported by \$40.1 million in revenue. Sales and use taxes (\$19.8 million) and ad valorem property taxes (\$7.91 million on a \$299.6 million assessed valuation) remain the City's largest funding sources. The City's mill rate decreased from 26.694 in 2025 to 26.412 for 2026, providing tax relief while maintaining high-quality services and continued capital reinvestment.

GLOSSARY

Financial Highlights

Budgeted Revenues - All Funds

- ▶ Total revenues: \$40.1 million (excluding transfers)
- ▶ Sales & Use Taxes: \$19.8 million (49% of total revenues)
- ▶ Ad Valorem Property Taxes: \$7.91 million, reflecting valuation growth and a lower mill rate

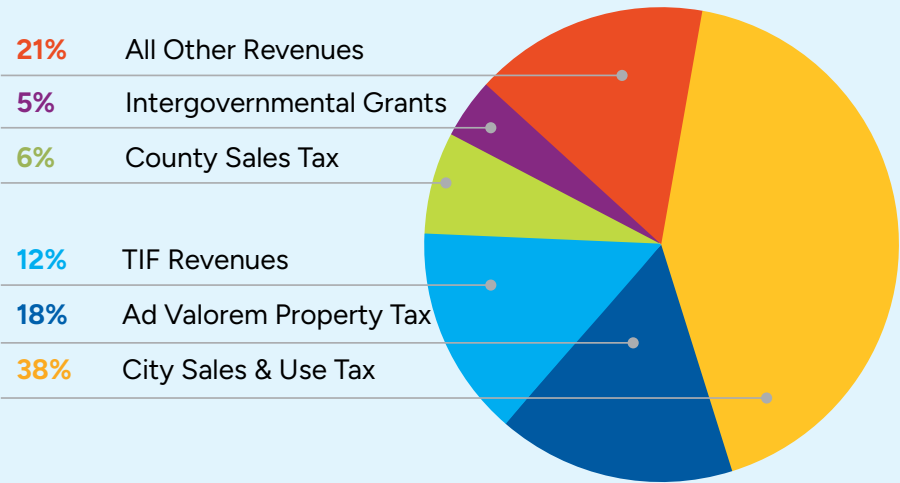
Budgeted Expenditures - All Funds

- ▶ Total expenditures: \$44.97 million (excluding transfers)
- ▶ Capital Improvements: \$11.6 million
- ▶ Capital Equipment: \$1.4 million
- ▶ Debt Service: \$2.7 million
- ▶ TIF Expenditures: \$6.1 million
- ▶ Expenditures reflect continued cost pressures from inflation, salaries, and insurance premiums

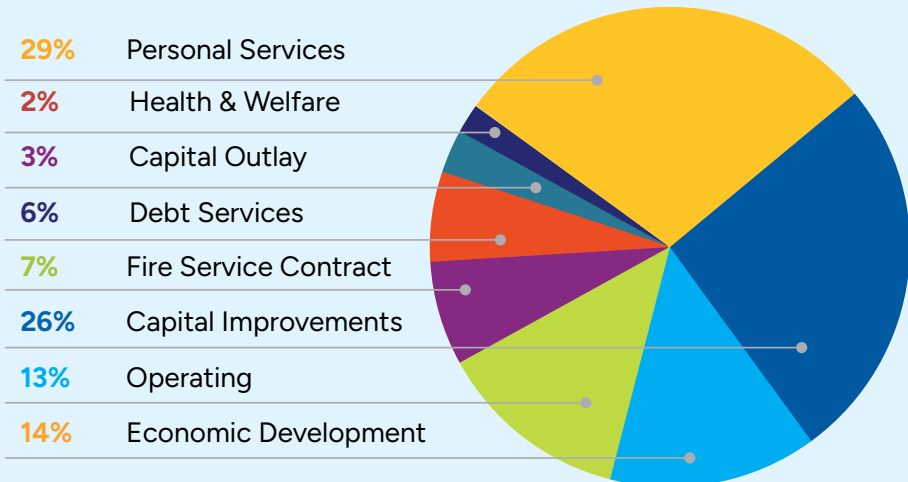
Fund Balances - All Funds

- ▶ Ending fund balances projected at \$57.7 million by year-end 2026
- ▶ General and Risk Management Funds combined reserves equal 39.3% of operating revenues, exceeding the City Council's 30% policy minimum

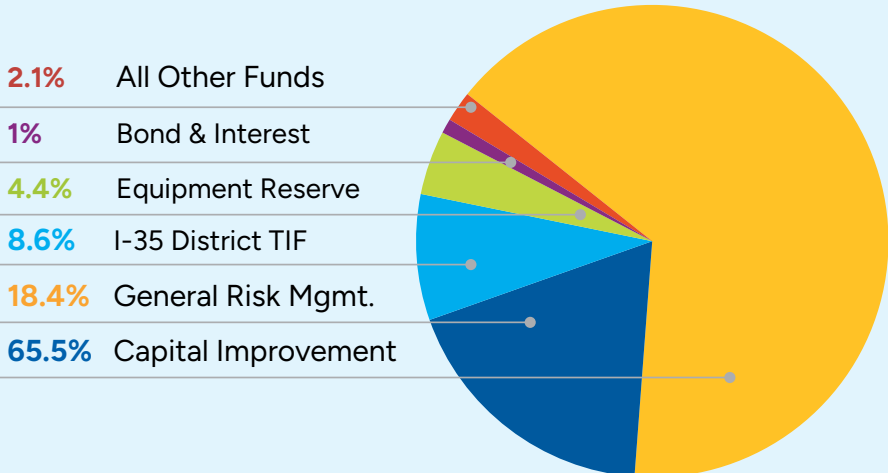
CITYWIDE REVENUE



CITYWIDE EXPENDITURES



RESERVES BY FUND



Property Tax and Sales Tax Assumptions

Property Tax: The 26.412 mill levy generates \$7,913,059 in ad valorem revenue for 2026. The City continues to maintain one of the lower mill levies among Johnson County cities while sustaining strong service delivery.

Sales and Use Tax: Total sales and use tax revenue for the General Fund is estimated at \$14.5 million. The City's 1% local sales tax is projected to grow modestly by 4% over the 2025 Budget, or about 2% above 2024 audited actuals. Because Merriam's sales tax revenue relies heavily on automobile sales, collections can fluctuate as prices and consumer demand change. The 2026 Budget assumes stable sales activity but plans conservatively.

Personnel and Compensation

The City continues to invest in its workforce as the foundation of service delivery. For 2026, the budget includes one new full-time position, Technology Specialist, to support the City's growing IT infrastructure, cybersecurity needs, and internal help-desk support.

- ▶ Total FTEs: 127 (up from 125 in 2025)
- ▶ Personnel Costs: \$13.5 million (includes salaries and benefits)
- ▶ Compensation Plan: 3.0% cost-of-living adjustment plus 2.0% merit pool
- ▶ Required KPERS/KP&F Rates: 24.67% Police/Fire; 10.71% General
- ▶ Supplemental Retirement: 10% contribution for non-police employees
- ▶ Health Insurance: premiums projected to rise up to 15%

These adjustments maintain Merriam's competitiveness in attracting and retaining qualified employees and ensure continuity of services.

Fire Services Collaboration

The City will continue its contracted fire services partnership with the City of Overland Park, budgeting \$3.31 million for the Merriam station in 2026. This cost-effective partnership ensures professional service delivery and coordinated emergency response coverage.

Health and Welfare Programs

The 2026 Budget allocates \$721,400 to community programs that enhance quality of life, support property reinvestment, and strengthen neighborhood stability, including:

- \$120,000 – Exterior Home Improvement Grants
- \$55,000 – Property Tax Rebate Program
- \$100,000 – Driveway Repair/Replacement
- \$65,000 – Residential Sustainability Initiatives
- \$100,000 – Residential Tree Grant Program
- \$25,000 – Stormwater Grant Program
- \$200,000 – Historic Exterior Grant Program

Capital Improvement Program (CIP)

The 2026–2030 Capital Improvement Program totals \$11.5 million for 2026, supporting City infrastructure priorities and community enhancements. Major projects include:

- ▶ Streetlight LED Conversion Program
- ▶ Ongoing Facility and Stormwater Improvements

Funding sources include sales tax transfers (\$3.28 million), grants, and General Fund contributions.

Debt Service and Transfers

Debt Service: Principal and interest payments total \$2.65 million in 2026 (\$2.41M principal, \$247K interest). These payments are funded by the dedicated 0.25% recreation sales tax, ensuring no additional property tax burden for bond repayment. Due to recent issuance, outstanding G.O. Bonds total \$43.35 million as of January 1, 2026.

Interfund Transfers: Total \$4.48 million, including \$1.2 million to the Equipment Reserve Fund and \$3.28 million to the Capital Improvement Fund.

Reserves and Financial Policy Compliance

Maintaining strong reserves remains a cornerstone of Merriam’s fiscal strategy. Combined General Fund and Risk Management Fund reserves total 39.3% of expenditures, exceeding the City Council’s adopted policy target of 30–35%. This healthy financial position provides the City with the flexibility to manage short-term economic fluctuations, sustain consistent service delivery, and uphold Merriam’s AAA bond rating.

Future Outlook

The City will continue to monitor valuation trends, state tax law changes, and automobile sales activity to ensure sustainable growth in revenue streams. If sales or property tax revenues slow, the City stands prepared to adjust project timing or defer lower-priority initiatives to protect reserves and core services.

Conclusion

The 2026 Budget embodies Merriam's long-standing commitment to fiscal responsibility, high-quality service delivery, and reinvestment in community infrastructure. With the mill levy decrease, a strengthened reserve position, and continued focus on innovation through the new Technology Specialist position, Merriam is well-positioned for continued financial stability and operational excellence.

We extend our appreciation to Mayor Bob Pape and the City Council for their leadership and guidance in developing this budget. Special thanks to all department directors and Graphic Designer Brenna Dwyer for their dedication and contributions to this process.

Respectfully Submitted,

Chris Engel



Christopher Engel

City Administrator

PROPERTY TAX



HOW MUCH WAS PROPERTY TAX IN MERRIAM IN 2025?

Taxing Jurisdiction	2025 Rate	Cost*	% of total
State of Kansas	1.5	\$53	1.33%
Merriam Drainage Board (where applicable)	1.356	\$48	1.20%
Community College	8.124	\$290	7.19%
Johnson County	24.110	\$859	21.31%
City of Merriam	26.669	\$951	23.61%
Shawnee Mission Schools	51.316	\$1,829	45.36%
Total Mill	113.075	\$4,030	100%

*Cost is based off of a home market rate of \$310,000.



24%
MERRIAM

76%
SCHOOLS, COUNTY, OTHER

MERRIAM'S SHARE OF TOTAL PROPERTY TAX



HOW TO CALCULATE YOUR 2026 MERRIAM PROPERTY TAX



AVERAGE MERRIAM
HOME VALUE
310K

Assessed Valuation: \$35,650

To determine assessed valuation, multiply market value by 11.5%. $310,000 \times .115 = 35,650$

Annual Tax Liability for City Services: \$941.59

To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000. $35,650 \times 26.412 / 1,000 = 941.59$

Monthly Expenses for City Services: \$76.47

To determine the tax expenses for city services, divide the tax liability by 12 months. $941.59 / 12 = 78.47$

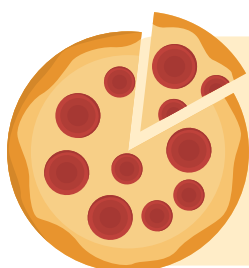
VALUE OF YOUR CITY OF MERRIAM TAX DOLLARS

The following list is a representative of the City Services provided for \$78.47 per month.

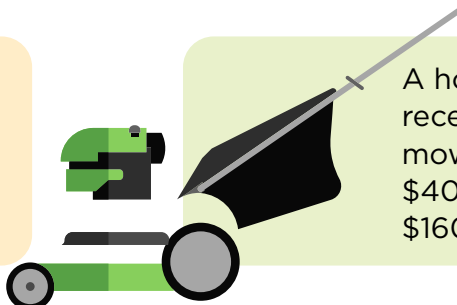
- ▶ Police Protection
- ▶ Animal Control
- ▶ Municipal Court
- ▶ Code Enforcement
- ▶ Snow Removal
- ▶ Parks, Playgrounds
- ▶ Community Center and Indoor/Outdoor Pools
- ▶ Capital Improvements
- ▶ Fire Protection



FOR COMPARATIVE PURPOSES, THE FOLLOWING ARE COMMON MONTHLY EXPENSES FOR A MERRIAM FAMILY:



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



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



ABOUT MERRIAM

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

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

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

Just right for your family.

Just right for making friends.

Just right for starting your life together.

Just right for building a business.

Just right for your first home.

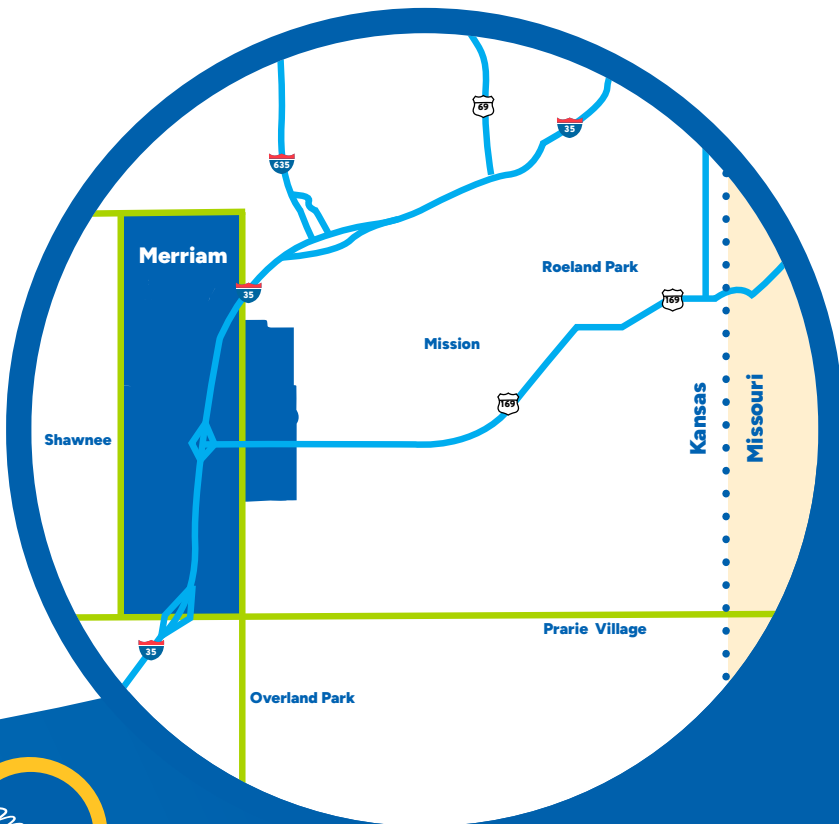
Just right for your forever home.

MAPS & LAND

Geographical Description

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

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



Kansas

Merriam



TRANSPORTATION CONNECTIVITY

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

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

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

Major Railways: Burlington Northern Santa Fe Railway (BSNF)

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND
BUDGETS

CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

GLOSSARY

CITY FACILITIES & ASSETS



CITY HALL

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

MERRIAM FIRE STATION 46



MERRIAM POLICE STATION

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



MERRIAM PUBLIC WORKS

Public Works administrative offices, including the Capital Improvement Program.

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



MERRIAM COMMUNITY CENTER

Parks & Recreation administrative offices.

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



MERRIAM MARKETPLACE

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



MERRIAM HISTORIC PLAZA

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



124

LANE MILES
OF ROADS



28

MILES OF
ENCLOSED
STORMWATER
PIPES



21

TRAFFIC
SIGNALS

10
PARKS

5.25
MILES OF TRAILS

32
TOTAL ACRES

AMENITIES:



SHELTERS



SPORT COURTS
& COURSES



ATHLETIC FIELDS



PLAYGROUNDS



PLANTING THE SEEDS



MERRIAM PUBLIC ART

Merriam's public art collection includes 2- and 3-dimensional art pieces located throughout the city on public property. In 2025, murals were added to the Merriam Community Center campus by the Milagros Collective. Other works include Bask by Blessing Hancock, Hmmm... by Joshua Weiner, Still Time by Dan Maginn, DRAW Architecture + Urban Design, Planting the Seeds by Christopher Weed, and Motherhood by Kwan Wu. The Tim Murphy Art Gallery, located in the Merriam Community Center, features monthly exhibits open for all to enjoy.

TEAM MERRIAM

Budgeted full-time equivalent positions (FTEs) are 127 for fiscal year 2026 – an increase of 1 FTE from 2025 for the addition of a full-time Technology Specialist to support the City's growing IT infrastructure and cybersecurity needs.

Department	2024	2025	2026
City Council	9	9	9
Administration	16.75	17.75	18.75
Community Development	7	7	7
Parks & Recreation	30.32	31.04	31.04
Police	37	37.48	37.48
Public Works	24.21	24.21	24.21

In 2024, a part time Intern position replaced the previously unpaid position, and the part time program assistant position was changed to a full time Recreation Assistant - Programs. In 2025, an Administrative Coordinator position will be added. In 2026, a Technology Specialist position will be added.

MERRIAM OVERVIEW

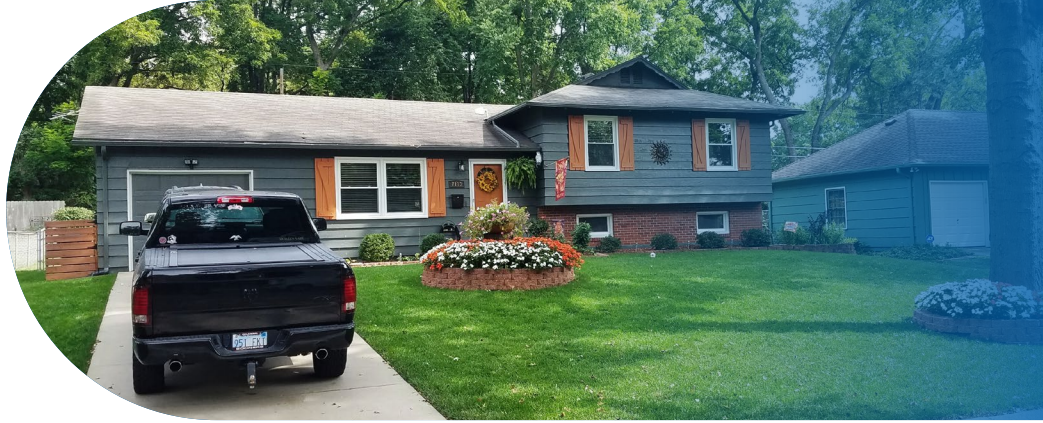
FINANCIAL OVERVIEW

DEPARTMENT & FUND
BUDGETS

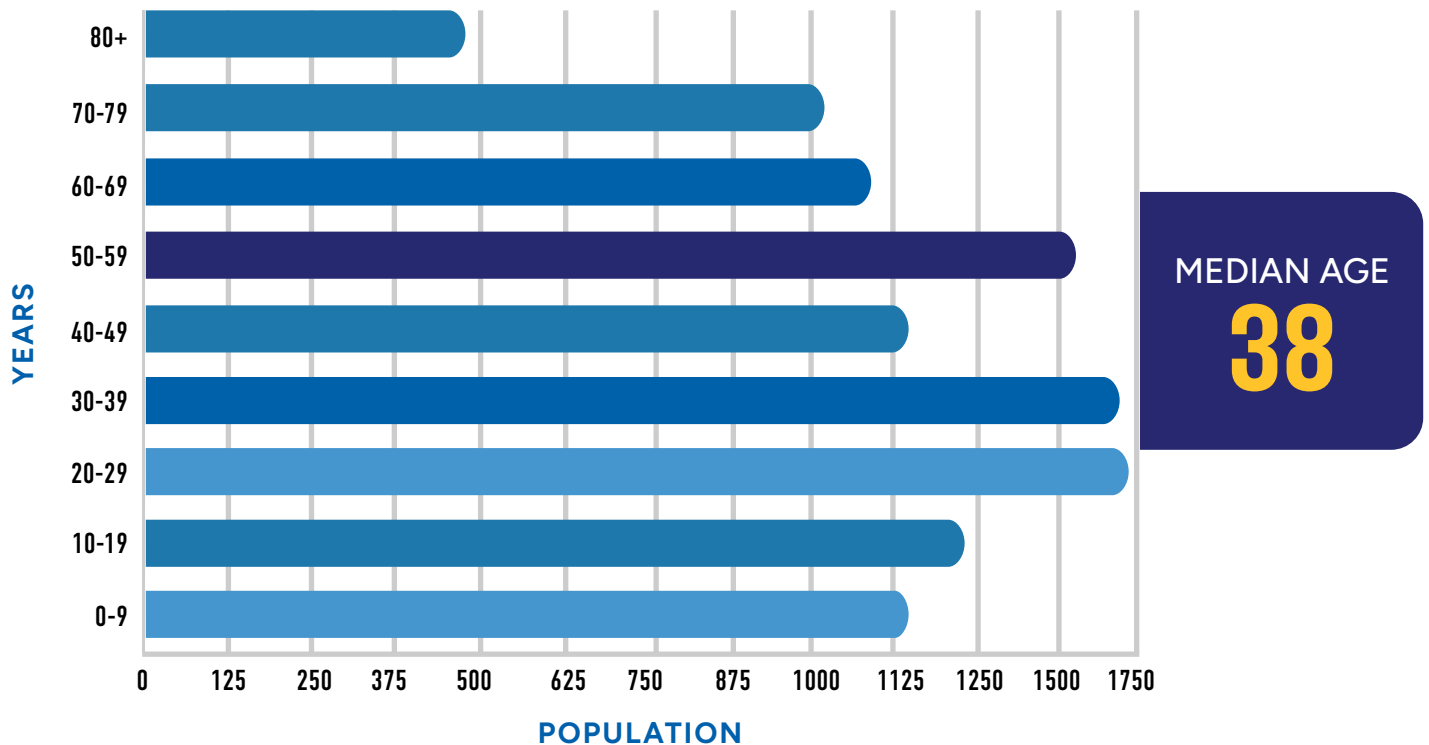
CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

GLOSSARY

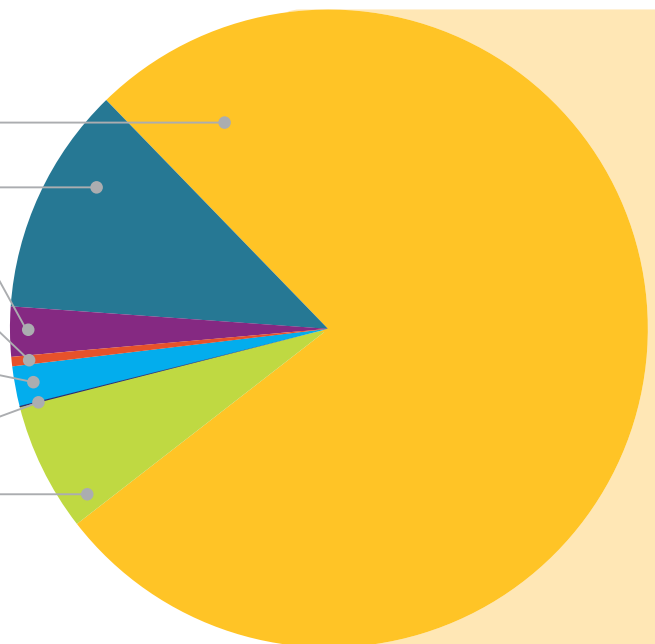
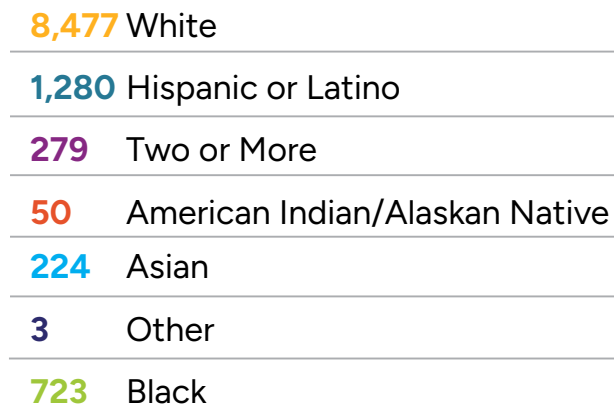
RESIDENTS



POPULATION BY AGE



POPULATION BY RACE



MEDIAN
HOUSEHOLD INCOME
\$71,665



MERRIAM OVERVIEW

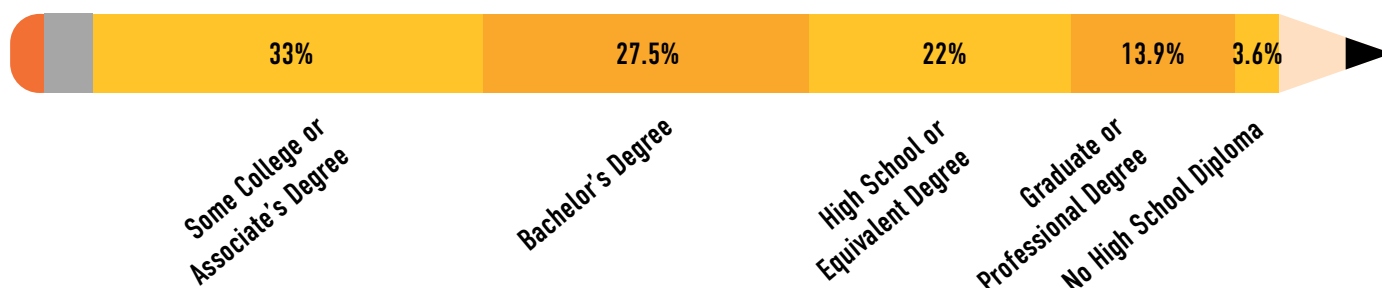
FINANCIAL OVERVIEW

DEPARTMENT & FUND
BUDGETS

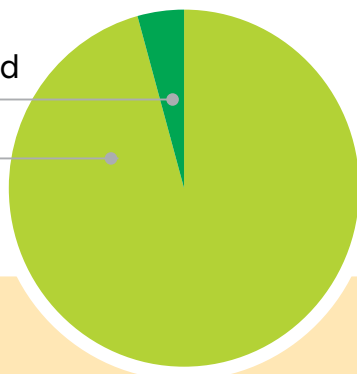
CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

GLOSSARY

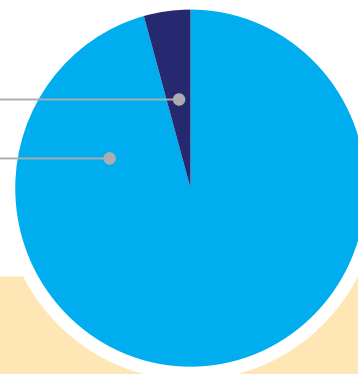
EDUCATIONAL ATTAINMENT



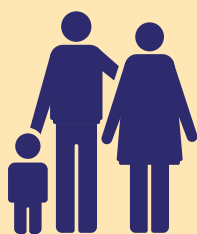
5.5% Unemployed
94.5% Employed



3% Vacant
97% Occupied



AVERAGE
FAMILY SIZE
2.1



TOTAL NUMBER OF
HOUSING UNITS
5,370



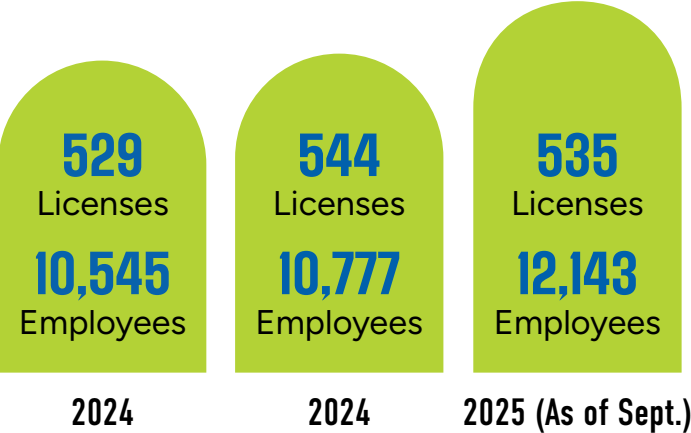
AVERAGE
HOME VALUE
\$310K



BUSINESSES

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

TOTAL EMPLOYMENT



TOP EMPLOYERS

3,300 EMPLOYEES

428 EMPLOYEES

350 EMPLOYEES

300 EMPLOYEES

226 EMPLOYEES

167 EMPLOYEES

180 EMPLOYEES

164 EMPLOYEES

254 EMPLOYEES

150 EMPLOYEES



PRINCIPAL PROPERTY TAXPAYERS

Company Name	Business	Assessed Valuation
Merriam Town Center	Shopping Center	\$12,725,529
IKEA Property, Inc.	Home Furnishings	10,922,751
Aristocrat Motors	Automobile Dealer	3,399,196
Hendrick Automotive-Lexus	Automobile Dealer	3,335,768
Reed Automotive	Automobile Dealer	4,423,645
Hendrick Automotive-Toyota	Automobile Dealer	3,195,096
Car Max	Automobile Dealer	3,316,973
Pinegate Apartments	Apartment Building	3,374,215
Merriam Grand Station	Apartment Building	4,339,081
	Totals	\$49,032,254

TAX INCRIMENT FINANCING DISTRICTS

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

In 2025, an agreement was made for the Merriam Grand Marketplace development which is a transformative, mixed-use development located just north of Shawnee Mission Parkway, on the site of the former Johnson County Library. This redevelopment project supports City priorities for housing diversity, economic growth, and revitalization.

COMMUNITY PARTNERS

EDUCATION

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

HEALTHCARE

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

UTILITIES

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

TRANSPORTATION

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

LIBRARIES

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





PLANNING & SURVEY INFO

MERRIAM'S GOALS AND OBJECTIVES

Mission Statement and Values

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

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

Planning and Goal Setting by the Governing Body

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

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

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

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

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

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

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

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

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

The Vision for the Future of Merriam in 2040

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

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

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

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

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

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



5-YEAR GENERAL FUND BALANCE PROJECTION (IN MILLIONS)

	2026	2027	2028	2029	2030
Beginning Fund Balance	\$9.477	\$9.477	\$9.302	\$8.919	\$8.317
Revenues	\$26.496	\$27.026	\$27.566	\$28.118	\$28.680
Operating Expenditures	\$22.016	\$22.676	\$23.357	\$24.057	\$24.779
Interfund Transfers/Contingency	\$4.480	\$4.525	\$4.593	\$4.662	\$4.731
Subtotal Expenditures	\$26.496	\$27.201	\$27.949	\$28.719	\$29.511
Projected Fund Balance	\$9.477	\$9.302	\$8.919	\$8.317	\$7.487

GOALS & OBJECTIVES OVERVIEW



**ENHANCE COMMUNITY IDENTITY
& CONNECTIONS**



**PROVIDE EXCEPTIONAL
SERVICE DELIVERY**



**IMPROVE PHYSICAL CONDITIONS
& PROPERTY VALUES**



**MAINTAIN
ECONOMIC VITATLITY**

ENHANCE COMMUNITY IDENTITY & CONNECTIONS



Facilitate better communication between the city and its citizens

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

Gain insight into public sentiment on community issues and services

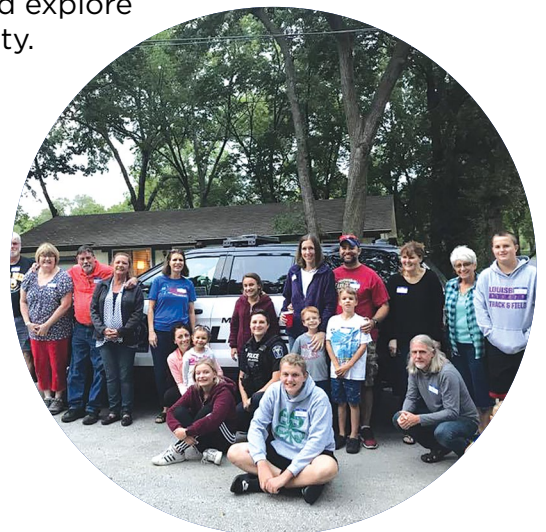
- ▶ Conduct a resident and business satisfaction survey every three years to gauge public perception of service delivery.
- ▶ Complete a community-wide strategic planning process.

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

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

Support a public art program throughout the City

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





ADMINISTRATION

Department Goal: Enhance citizen engagement and transparency

Objectives:

- ▶ Continue expanding reach through digital platforms and multimedia content.
- ▶ Improve accessibility and user experience on merriam.org.
- ▶ Streamline information-sharing processes between departments.

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Facebook followers	4,731	6,997	8,100	8,500
Twitter* followers	5,757	-	-	-
Instagram followers	1,624	2,132	2,640	3,000
Merriam.org website traffic	432,559	454,732	475,000	500,000
E-Merriam Subscribers	935	948	996	1,025
Website News Stories	40	52	32	42
Businesses receiving license renewals online versus mail	948	969	1,104	1,200

*The City stopped using Twitter in April 2024.

COMMUNITY DEVELOPMENT DEPARTMENT

Department Goal: Enhance citizen engagement with the City

Objectives:

- ▶ Utilize Community Development tracking software to provide information to citizens regarding code enforcement activities.
- ▶ Utilize Community Development tracking software to allow for the business and landlord licenses and residential permit submission to be done on-line.
- ▶ Continue supporting the City's website as a tool for citizens to submit code concerns.
- ▶ Utilize the Neighborhood Service Manager to engage neighborhood groups and associations and be a liaison between those groups and the City.

PARKS & RECREATION

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

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

Citywide Goal Supported: Enhance Community Identity and Connections.

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

Indicator	Actual 2023	Actual 2024	% Change	Projected 2025	% Change	Target/Est. 2026	% Change
Pavilion Rentals/	44	50	13.6%	51	2%	51	0%
Soccer Field Hourly Rentals	79	106	34.2%	42	58%	45	7%

**2020 / 2021 Coronavirus Pandemic with gathering restrictions / limitations. 2020 Field rental increased as organizations looked for open space to hold programs outside.*

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

Indicator	Actual 2023	Actual 2024	% Change	Projected 2025	% Change	Target 2026	% Change
Membership Sales (annual/summer)	\$2,081	3,075	\$47.80%	\$3,806	23.80%	\$4,000	5%
Daily Pass Sales	20,334	22,280	9.60%	22,461	8.10%	23,580	5%
50+ Program Attendance	4,776	5,042	5.60%	7,119	41.20%	7,830	10%
Youth Program Attendance	10,062	13,119	30.40%	12,350	5.90%	12,970	5%
Adult Fitness / Yoga / Martial Arts / Education Attendance	4,081	4,296	5.30%	4,600	7%	4,830	5%
Rentals (rooms, gym, pool, birthday)		1,571	26.50%	1,625	3.40%	1,675	5%
Water Fitness Attendance	5,167	6,895	33%	7,410	7.50%	7,780	5%
Child Watch Attendance	1,095	1,307	19.40%	1,772	35.60%	1,775	10%

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objectives:

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

Special Community Events

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objectives:

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

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

Indicator	Actual 2023	Actual 2024	% Change 2024	Projected 2025	% Change 2025	Target/ Est 2026	% Change 2026
National Night Out / Family Fun Friday Avg Attendance	450	475	5.60%	500	5.30%	525	5%
Monthly Art Gallery Receptions Attendance	700	771	10.10%	826	7.10%	865	5%
Heartland Art Gallery Reception Attendance	257	225	-14.20%	110	-51.10%	200	81.80%
High School Art Gallery Reception Attendance	350	200	-50%	225	12.50%	225	0%
Turkey Creek Car & Motorcycle Show Attendance	7,000	4,000	-42.90%	4,000	0%	4,000	0%
Turkey Creek Festival Attendance	7,500	5,000	-28.60%	6,000	20%	6,000	0%
Turkey Creek 5K / MDL 5K Participation	187	276	47.60%	347	25.70%	380	10%
Turkey Creek Cruise Night	550	400	-27.30%	425	6.30%	450	5%
Concert in the Courtyard	250	180	-28%	50	-72.20%	150	200%
Merriam Drive Live	1,200	1,325	9.40%	1,375	3.80%	1,440	5%

Merriam Marketplace

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objectives:

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

Indicator	Actual 2023	Actual 2024	% Change 2024	Projected 2025	% Change 2025	Target/ Est 2026	% Change 2026
Saturday Average Vendor Spaces Rented/Week	23	28	21%	30	7.1%	30	0%
Shopper Attendance/Week	581	614	5.7%	648	5.5%	680	5%

POLICE DEPARTMENT

Department Goal: Community education

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Citizens Academy Attendance	10	15	12	15
National Night Out Attendance	125	125	125	150
School Events	55	48	71	70
Coffee with a Cop Events	4	4	3	4
Active Shooter Training Events	4	4	5	4
Citizen Community Events	76	75	84	75

PUBLIC WORKS

Department Goal: Beautify the City

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Flower basket class attendees	30	30	30	30

CAPITAL IMPROVEMENT PROGRAM

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

Objectives:

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

PROVIDE EXCEPTIONAL SERVICE DELIVERY



MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND
BUDGETS

CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

GLOSSARY

Improve the utilization of technology to increase efficiency.

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

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

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

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

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

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

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



ADMINISTRATION

Department Goal: Efficient and effective operations

Objectives:

- ▶ Hold worker's compensation claims below 5% of eligible payroll through proactive safety and training programs.
- ▶ Maintain active investment of unrestricted cash at or above 75% of available funds.
- ▶ Reduce property and liability claims through enhanced risk management practices.

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Employee Turnover Rate	22%	15%	34%	10%
% of Work Comp Claims to Total Eligible Payroll	16%	8%	3%	5%
Recovered Funds from Property Damage Claims	\$121,000	\$60,000	\$173,853	\$80,000

Department Goal: Department Goal: Support employee wellness and professional growth.

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Employees Participating in the City Wellness Program	31	44	58	65
% of Employees Participating in the HDHP	52%	60%	62%	60%
# of Employees Participating in the Tuition Reimbursement Plan	4	2	2	2

MUNICIPAL COURT

Department Goal: Efficient and effective operations

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Court Fines Collected	\$720,476	\$713,250	\$770,000	\$800,000
% Court Fines Paid Electronically	27%	30%	40%	40%
Court Filings Processed	4,700	4,817	5,500	6,000
Warrants Issued	819	620	550	600

INFORMATION SERVICES

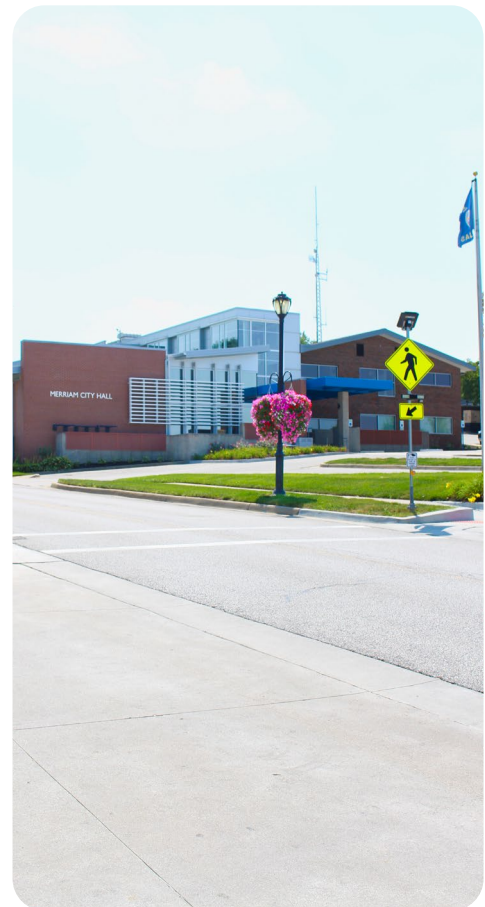
Department Goal: Efficient and effective technology services

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Service Tickets (estimated)	772	633	725	800
Workstation Windows 11 Operating System	98%	99%	99%	100%
Department Services Cloud Based	65%	70%	85%	90%
Help Desk Tickets Cleared within 24 hours	97%	98%	99%	99%
Mission Critical Server* Uptime	97%	98%	99%	99%

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



POLICE DEPARTMENT

Department Goal: Data driven policing

Objectives:

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

Indicator	Actual 2022	Actual 2023	Actual 2024	Projected 2026	Target/Est 2025
Reported Violent Crimes/1,000 Residents	5.9	4.9	3.1	3.0	3.9
Violent Crimes/1,000 Solved	4.1	3.4	1.7	3	2.5
Reported Property Crimes/ 1,000 Residents	59.2	59.6	58.3	56	57.4
Property Crimes/1,000 Solved	14.3	12.3	13.5	14	13.8
Arrests Made	1,090	1,068	852	900	868

Department Goal: Efficient and effective operations

Objectives:

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

Indicator	Actual 2022	Actual 2023	Actual 2024	Projected 2026	Target/Est 2025
Calls for Service	9,581	10,091	9,441	10,000	9,852
Calls for Service per Patrol Officer	416.6	438.7	410.5	420	428.3
Average emergency response time	4:34	4:41	4:59	4:45	5:15
Average non-emergency response time	6:29	6:33	8:17	7:00	8:14

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

Indicator	Actual 2022	Actual 2023	Actual 2024	Projected 2026	Target/Est 2025
Accidents per 1,000 population	44.6	48.6	54.1	50.0	51.1
Injury Accidents per 1,000 population	11.1	12.6	9.0	10	9.9
Non-Injury Accidents per 1,000 population	33.3	35.9	45.1	38	41.2
Alcohol related accidents per 1,000 population	2.7	2.6	2.2	2	1.8

PUBLIC WORKS

Department Goal: Cross train department employees to enhance productivity

Objectives:

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

CAPITAL IMPROVEMENT PROGRAM

Department Goal: Deliver quality projects in an efficient manner

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Number of Projects Managed	11	14	17	12
% of CIP Project Expenditures Funded by Grants	16.50%	32.40%	20.0%	20.20%
CIP Administration Expenditures as a % of CIP Project Expenditures	4.17%	3.80%	4%	5%

IMPROVE PHYSICAL CONDITIONS & PROPERTY VALUES



Reduce the number of repeat code offenders.

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

Sustain capital improvement efforts.

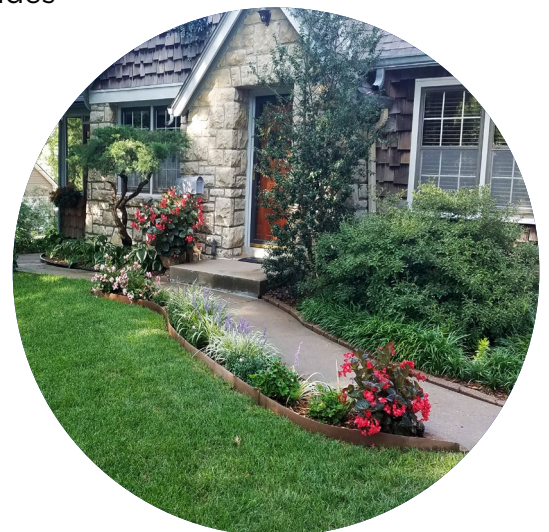
- ▶ Continue to submit for federal and county grants to leverage the use of City funds.
- ▶ Coordinate multi-year CIP efforts to minimize disruptions within neighborhoods.

Partner with neighborhoods to improve maintenance of common areas

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

Improve safety for all modes of travel throughout the community.

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



COMMUNITY DEVELOPMENT

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

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

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

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Rental Licenses Issued (New & Renewal)	490	473	470	465
Code Enforcement Personal Contact with Residents	4,943	6,889	4,500	5,000
Code Enforcement Violations Investigated	2,373	1,509	1,400	1,500
% Cases Closed Within 30 Days	79%	80%	80	80%
% Trial Cases Won in Municipal Court	100%	100%	100%	100%

PARKS & RECREATION

Department Goal: Improve our neighborhoods through investment in our parks

Objectives:

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



PUBLIC WORKS

Department Goal: Maintain and upgrade existing streetlight infrastructure

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Streetlights Installed	5	47 & 860 (LED Heads)	200 (LED Heads)	369 (LED Heads)
100% of Streetlights Inspected Quarterly	100%	100%	100%	100%

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

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

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

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Lane miles of Street Repair/Overlay	1.87	4.3	7.2	3.46
Street Maintenance Expense per Housing Unit (5,119 housing units per 2020 census update)	\$76.40	\$257.69	\$1041.74	\$663.34
Miles of Curbing/Sidewalk Repaired	0.73	3.09	6.98	2.27
% of City streets with a condition rating of "good"	86%	89%	85%	92%

CAPITAL IMPROVEMENT PROGRAM

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

Objectives:

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

MAINTAIN ECONOMIC VITALITY



Provide support to existing businesses.

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

Expand the commercial tax base.

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

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

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

Promote a diverse revenue structure and maintain adequate reserves.

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



ADMINISTRATION

Department Goal: Facilitate economic and community development

Objectives:

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Minority/women-owned business in Merriam	123	126	159	165

TOURISM & ECONOMIC DEVELOPMENT

Department Goal: Serve as a connector between local tourism partners and visitors through marketing, sales, and service to drive visitation in Merriam.

Objectives:

- ▶ Distribute translated rack cards and provide Merriam promotional giveaways to international guests through hotels and events during World Cup.
- ▶ Coordinate a micro campaign aimed to promote Merriam during shoulder seasons (winter/spring break).
- ▶ Conduct tourism partner visits to exchange ideas, solve challenges, and maintain continual communication.
- ▶ Increase destination awareness by securing paid and earned media placements such as travel blogs, regional lifestyle magazines, and influencer partnerships that highlight Merriam’s attractions, events, and visitor amenities.
- ▶ Track the progress and outcomes of the proposed Kansas Sports Tourism Bill to assess potential impacts on Merriam’s visitor economy.

Department Goal: Strengthen Merriam’s business community by supporting business expansion and retention, fostering connections among local businesses, and serving as a central resource for guidance, networking, and growth opportunities.

Objectives:

- ▶ Enhance the business section at merriam.org/business to better position Merriam as an ideal place to start or conduct business.
- ▶ Host networking events and workshops, to foster collaboration among local businesses. Explore hosting a trades fair for local high school students through the NEJoCo Chamber.
- ▶ Provide support to existing Merriam businesses by connecting them with city programs, incentives, and resources that streamline operations, encourage growth, and strengthen long-term business success.
- ▶ Conduct quarterly business retention visits and distribute a regular e-newsletter for subscribing businesses.
- ▶ Continue offering the Shop Merriam program to new and renewing Merriam businesses to encourage visitation to local shops and service businesses.
- ▶ Continue the process to further the Certified Economic Developer accreditation.

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Tourism E-news (subscribers/open rate %)	465 / 32%	472 / 47%	480 / 49%	500 / 50%
Business E-news (subscribers/open rate %)	402 / 52 %	428 / 51%	570 / 50 %	585 / 51%
Marketing Impressions (print, digital, social, web, etc.)	1.52 million	1.6 million	1.12 million	1.15 million
Hotel Occupancy %	70.8%	73.7%	70%	74%
Average Daily Rate	\$77.57	\$77.89	\$76.50	\$79.00

Business Data:

Total # of businesses	458	506	535	545
Total # of employees	11,457	11,769	12,038	12,200
New businesses (this year)	36	47	27	20
Women/minority owned	131	150	159	165
Retention visits	15	34	48	50
Shop Merriam Participants	12	22	25	28

COMMUNITY DEVELOPMENT

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

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

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
% Plans Reviewed Within 14 Days	92%	95%	95%	94%

PARKS & RECREATION

MERRIAM MARKETPLACE

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 bi-monthly entertainment or activity during the Farmers’ Market.

Indicator	Actual 2023	Actual 2024	Projected 2025	Target/Est 2026
Saturday Market Total Season Shoppers	12,202 / 6.5%	12,906 / 5.8%	13,622 / 5.5%	14,30 / 5%
Number of Entertainment / Activity Events / season	6 / 0%	7 / 16.7%	8 / 14.3%	7 / 12.5%
Marketplace Rentals	6 / 50%	8 / 33%	10 / 20%	10 / 0%

PUBLIC WORKS

CAPITAL IMPROVEMENT PROGRAM

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

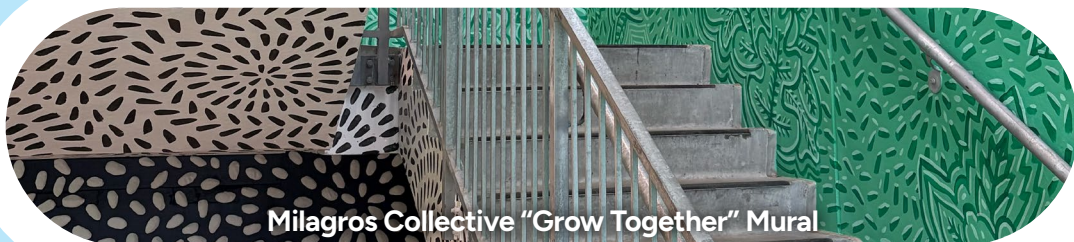
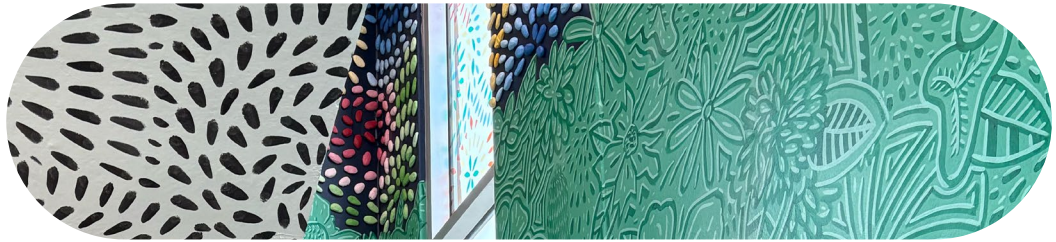
Objective: Promote redevelopment and new development within Merriam by improving and enhancing public infrastructure.

2026

CITY OF MERRIAM, KANSAS

FINANCIAL OVERVIEW

ANNUAL BUDGET



Milagros Collective "Grow Together" Mural

DESCRIPTIONS OF ACCOUNTS & FUNDS

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

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

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

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

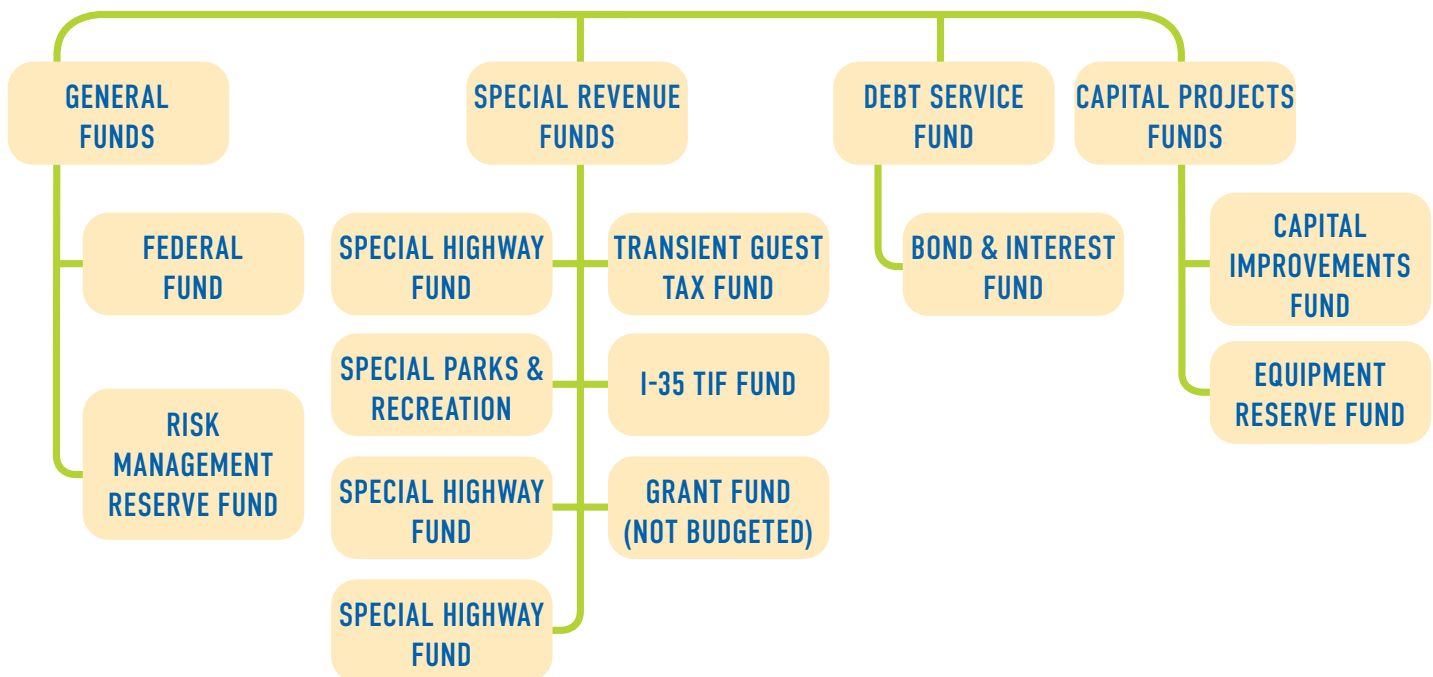
Bond and Interest Fund: Used to account for the accumulation of resources for and the payment of principal, interest and other related costs of the City's general obligation bonds. Resources include a dedicated mill levy and transfers from the Capital Improvement Fund.

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

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

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

CITY OF MERRIAM GOVERNMENTAL FINANCIAL STRUCTURE



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

FUND - FUNCTION - DEPARTMENT - DIVISION - OBJECT

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

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

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

FUND - SECTION - OBJECT

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



Percent of Expenditures Associated with Funds (approximate)*

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

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

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

Basis of Accounting

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

Budgetary Basis and Ending Cash Position

The City Council must adopt a balanced budget, aligning total resources with obligations, as mandated by State Budget Law, which prohibits excessive spending and unappropriated balances in tax-supported funds. The budget is prepared on a modified accrual basis, utilizing prior year's ending cash balances to balance the budget. Although the fund balance is not an annual revenue source, year-end carryovers support future operating and capital budgets, with reserves critical for unexpected demands and revenue shortfalls. Kansas statutes require budgeted ending fund balances to be zero, but the City does not expect to expend these reserves. The City meets its reserve goal of 30-35% of General Fund operating revenue through 2026. The Bond and Interest Fund pays debt service costs through property taxes and a 1/4 cent sales tax for the community center, while the non-major Equipment Reserve Fund varies based on projected needs, and the Risk Management Fund acts as a contingency for uninsured expenditures. Encumbrances are treated as budgetary expenditures in the year incurred.

Fund Balance Projections

Fund	FY24 Fund Balance	FY25 Est. Fund Balance	FY26 Est. Fund Balance	% Change
General	10,401,457	9,477,127	9,477,127	-
Special Highway	659,495	709,325	709,325	-
Special Alcohol	36,491	39,282	38,282	-2.5%
Special Parks & Rec	23,022	30,814	30,814	-
Transient Guest Tax	497,410	439,888	369,628	-16%
Risk Management Reserve	1,152,352	1,152,352	1,152,352	-
Equipment Reserve	2,726,658	2,674,973	2,554,973	-4%
Capital Improvements	36,943,186	41,397,617	37,800,741	-9%
Bond & Interest	670,630	580,544	580,544	-
TIFB-Enterprise Zone	4,626,925	6,012,882	4,955,298	-18%
Totals	57,760,666	62,537,843	57,692,123	-8%

Additional Considerations

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

FINANCIAL POLICIES

General Provisions

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

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

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

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

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

Revenue Provisions

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

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

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

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

The City acknowledges the fact that property values have historically increased in this area of the country. Increasing property values will consequently increase the taxes that citizens pay unless the mill levy is reduced by a comparable level. The City will annually review the effect of increasing property values and will take that into consideration when establishing the mill levy rate. The City of Merriam's property tax rate has trended down over the past few years. A clerical error in the 2024 budget artificially decreased the rate significantly, however the 2025 budget corrected the error and increased the rate back to an appropriate level. City Council's priority is to lower the mill levy rate as feasible each year, which was accomplished with over a 0.25 decrease for 2026.

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.

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 2026 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 the receipt. Cash and checks will be secured overnight in a lockbox. The City will collect revenues aggressively, including past due bills of any type.

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

Debt Financing Provisions

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

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

Accounting

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

Balanced Budget

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

BUILDING THE BUDGET

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

Responsibilities

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

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

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

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

Budget Development Process

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

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

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

Annual Budget Adoption

By June 15, the County Clerk will calculate and provide to the City the Revenue Neutral Rate (RNR) along with the most current assess valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. The city is required to notify the County Clerk by July 20 of its intent to levy above the RNR.

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

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

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



2025 CALENDAR FOR 2026 BUDGET

Admin=City Administrator and/or Assistant City Administrator // CC=City Council // Fin=Finance // PW=Public Works and/or City Engineer

JANUARY

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

- 10** Solicit Goals & Objectives Update from Council
Admin and Fin

FEBRUARY

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

- 24** Accept New Goals & Objectives
Admin & CC
- 25** Review New Goals and Budget Request Instructions with Dept. Heads
Admin

MARCH

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

- 25** Discussion of 5-Year CIP Updates
Admin, PW, and Fin
- 3/31-4/4** Audit Fieldwork
Fin

APRIL

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

- 3/31-4/4** Audit Fieldwork
FD
- 4** Dept. Budget Requests Due
Dept. Heads
- 7-18** Review of Dept. Budget Requests
Admin and Fin
- 25** CIP Tour
CC, Ad.in, PW, and Fin
- 28** 5-Year Capital CIP Presentation and Discussion
CC, Admin, PW, and Fin
- 4/21-6/6** Develop Recommended Budgets
Admin and Fin

MAY

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

- 4/21-6/6** Develop Recommended Budgets
Admin and Fin

JUNE

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

- 4/22-6/6** Develop Recommended Budgets
Admin and Fin
- 9** Preliminary Operating Budget Discussion
Review 2025/2026 Review Projections
CC, Admin, and Fin
- 13** Revenue Neutral Rate and Tax Valuations Available
Johnson County Clerk
- 24** Review Detailed Budget Drafts and Determine Mill Rate
CC, Admin, and Fin

JULY

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

- NOT Intend to Exceeding Neutral Rate: Exceeding Neutral Rate:
- 18** Notify County Clerk of Intent to NOT Exceed RNR
Fin **18** Public Hearing to Consider Exceeding RNR
CC
- 21** Publication of Public Hearing Notice for Budget
Fin **21** Publication of Public Hearing Notice for Raising Revenue Neutral Rate
Fin
- 23** Budget Summary Available
Fin and Comm. Spec. **23** Budget Summary Available
Fin

AUGUST

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

- NOT Intend to Exceeding Neutral Rate: Exceeding Neutral Rate:
- 11** Public Hearing for 2025 Budget Consider Resolution to Adopt Budget
CC **25** Public Hearing to Consider Exceeding RNR
CC
- 22** Certify Budget to County Clerk
Fin **29** Certify Budget to County Clerk
Fin

BUDGET OVERVIEW

ALL FUNDS COMBINED

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Beginning Fund Balance	56,063,093	41,735,870	57,760,666	62,537,843
REVENUES				
Property Taxes	5,499,920	6,635,763	6,701,144	7,072,839
Sales & Use Taxes	19,451,735	19,051,220	19,114,631	19,845,016
TIF Receipts	4,697,492	5,543,832	5,858,000	5,770,000
Other Taxes	915,901	917,377	903,413	923,000
Franchise Fees	1,308,391	1,290,500	1,312,565	1,342,000
Licenses/Fees/Permits	2,258,883	2,015,125	2,194,934	2,293,552
Fines	742,026	750,000	780,500	811,500
Investment Income	3,058,034	555,400	1,456,800	791,000
Miscellaneous	3,226,813	1,827,636	2,024,576	1,245,895
Total Revenues	41,159,195	38,586,853	40,346,563	40,094,802
Transfers In	7,870,536	6,083,618	6,083,618	5,172,000
Total Resources*	105,092,824	86,406,341	104,190,847	107,804,645
EXPENDITURES				
Personal Services	11,601,336	13,070,531	12,920,273	13,460,884
Contractual Fire Services	2,818,130	3,123,993	3,109,313	3,307,320
Operating	4,312,302	5,563,897	5,098,978	5,499,708
Commodities	32,992	39,050	25,000	27,000
Capital Outlay	1,226,155	1,636,685	1,636,685	1,428,250
Capital Improvements	8,447,110	8,098,563	4,975,000	11,566,875
Debt Service	2,661,500	2,657,000	2,657,000	2,652,000
TIF Expenditures	7,741,919	4,307,043	4,507,043	6,145,584
Health and Welfare	620,178	994,170	640,093	882,900
Total Expenditures	39,461,622	39,490,932	35,569,385	44,970,521
Transfers Out	7,870,536	6,083,618	6,083,618	5,172,000
Total Uses	47,332,158	45,574,550	41,653,004	50,142,521
Ending Balance	57,760,666	40,831,791	62,537,843	57,662,124
Uses + Ending Fund Balance*	105,092,824	86,406,341	104,190,847	107,804,645

FUND OVERVIEW - 2026 BUDGET

	General	Special Highway	Special Alcohol	Special Parks and Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	I-35 District TIF Fund	Totals
Beginning Fund Balance	\$ 9,000,167	\$ 709,325	\$ 39,282	\$ 30,814	\$ 439,888	\$ 1,152,352	\$ 2,674,973	\$ 41,897,617	\$ 580,544	\$ 6,012,882	\$ 62,537,843
Revenue											
Property	7,060,839	-	-	-	-	-	-	-	12,000	-	7,072,839
City Sales/Use	14,528,644	-	-	-	-	-	-	2,686,372	2,630,000	-	19,845,016
County Sales	-	-	-	-	-	-	-	-	-	-	-
TIF Revenues	-	-	-	-	-	-	-	-	-	5,770,000	5,770,000
Other Taxes	-	300,000	26,000	27,000	570,000	-	-	-	-	-	923,000
Franchise Fees	1,342,000	-	-	-	-	-	-	-	-	-	1,342,000
Licenses/Permits/Fees	2,293,552	-	-	-	-	-	-	-	-	-	2,293,552
Fines	811,500	-	-	-	-	-	-	-	-	-	811,500
Investment Income	270,000	-	1,000	-	-	40,000	50,000	400,000	15,250	10,000	786,250
Other Revenues	189,245	2,000	-	-	83,400	-	31,250	950,000	-	-	1,255,895
Total Revenue	26,495,780	302,000	27,000	27,000	653,400	40,000	81,250	4,036,372	2,657,250	5,780,000	40,100,052
Transfers In	-	-	-	-	-	-	1,200,000	3,972,000	-	-	5,172,000
Total Resources*	\$ 35,495,947	\$ 1,011,325	\$ 66,282	\$ 57,814	\$ 1,093,288	\$ 1,192,352	\$ 3,956,223	\$ 49,905,989	\$ 3,237,794	\$ 11,792,882	\$ 107,809,895
Expenditures											
Personal Services	\$ 12,694,552	\$ -	\$ -	\$ -	\$ 422,960	\$ -	\$ -	\$ 343,372	\$ -	\$ -	\$ 13,460,884
Operating	8,599,828	-	-	-	167,200	40,000	-	-	-	6,145,584	14,952,612
Commodities	-	27,000	-	-	-	-	-	-	-	-	27,000
Capital Outlay	-	-	-	27,000	-	-	1,401,250	-	-	-	1,428,250
Capital Improvements	-	275,000	-	-	-	-	-	11,261,875	-	-	11,536,875
Debt Service	-	-	-	-	-	-	-	-	2,657,250	-	2,657,250
Health & Welfare	721,400	-	28,000	-	133,500	-	-	-	-	-	882,900
Total Expenditures	22,015,780	302,000	28,000	27,000	723,660	40,000	1,401,250	11,605,247	2,657,250	6,145,584	44,945,771
Transfers To Other Funds	4,480,000	-	-	-	-	-	-	-	-	692,000	5,172,000
Total Uses	\$ 26,495,780	\$ 302,000	\$ 28,000	\$ 27,000	\$ 723,660	\$ 40,000	\$ 1,401,250	\$ 11,605,247	\$ 2,657,250	\$ 6,837,584	\$ 50,117,771
Ending Fund Balance	\$ 9,000,167	\$ 709,325	\$ 38,282	\$ 30,814	\$ 369,628	\$ 1,152,352	\$ 2,554,973	\$ 38,300,742	\$ 580,544	\$ 4,955,298	\$ 57,692,124
Uses + Ending Fund Balance*	\$ 35,495,947	\$ 1,011,325	\$ 66,282	\$ 57,814	\$ 1,093,288	\$ 1,192,352	\$ 3,956,223	\$ 49,905,989	\$ 3,237,794	\$ 11,792,882	\$ 107,809,895

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



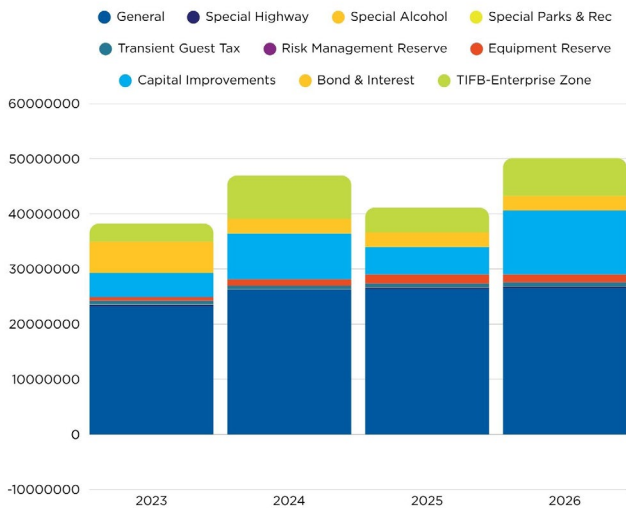
EXPENDITURE SUMMARY BY FUND

	2023	2024	2025	2026
Fund	Actual	Actual	Estimated	Budget
General	\$23,240,460	\$26,237,855	\$26,366,132	\$26,495,780
Special Highway	292,652	53,432	275,000	302,000
Special Alcohol	20,000	20,000	25,000	28,000
Special Parks & Rec	19,571	19,963	20,000	27,000
Transient Guest Tax	564,030	645,556	684,337	723,660
Risk Management Reserve	20,575	-9,324	35,000	40,000
Equipment Reserve	664,329	1,167,661	1,616,685	1,401,250
Capital Improvements	4,374,222	8,300,943	4,966,806	11,605,247
Bond & Interest	5,694,171	2,661,500	2,657,000	2,657,250
TIFB-Enterprize Zone	3,267,650	7,873,474	4,507,043	6,837,584
Total Expenditures by Fund	\$38,157,660	\$46,971,059	\$41,153,004	\$50,117,771

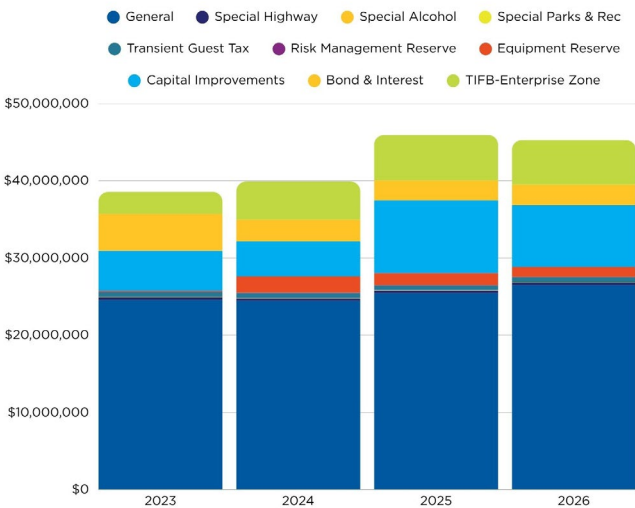
REVENUE SUMMARY BY FUND

	2023	2023	2025	2026
Fund	Actual	Actual	Estimated	Budget
General	\$24,580,178	\$24,452,521	\$25,441,802	\$26,495,780
Special Highway	311,610	306,150	324,830	302,000
Special Alcohol	27,736	26,327	27,791	27,000
Special Parks & Rec	27,180	26,360	27,792	27,000
Transient Guest Tax	638,776	646,226	626,815	653,400
Risk Management Reserve	46,361	31,518	35,000	40,000
Equipment Reserve	105,510	2,127,802	1,565,000	1,281,250
Capital Improvements	5,181,910	4,556,380	9,421,237	8,008,372
Bond & Interest	4,795,874	2,808,832	2,566,914	2,657,250
TIFB-Enterprize Zone	2,863,727	4,921,661	5,893,000	5,780,000
Total Revenues by Fund	\$38,578,862	\$39,903,776	\$45,930,181	\$45,272,052

EXPENDITURES BY FUND



REVENUE BY FUND



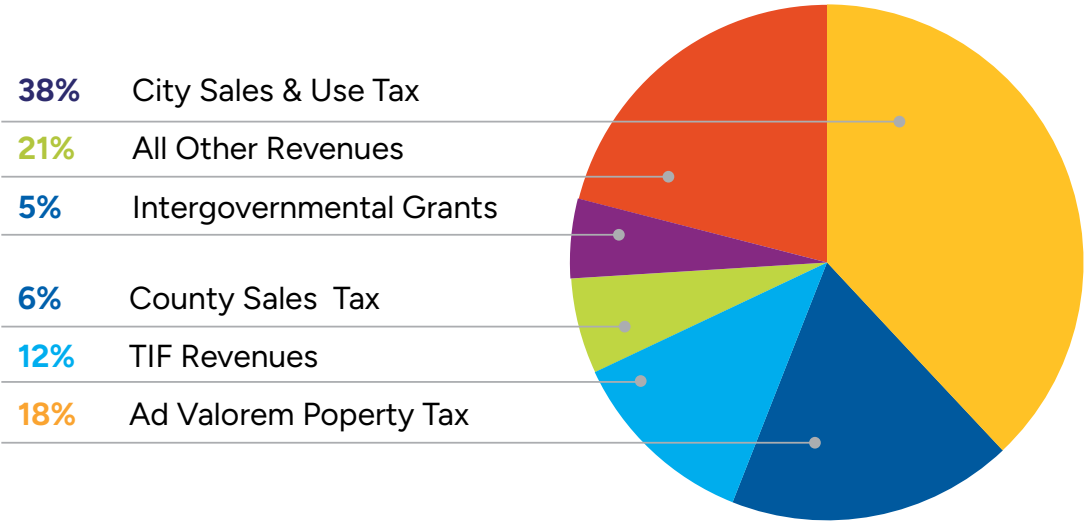
REVENUES

The City of Merriam has developed a diverse base of revenues to fund its operational and capital needs. The purpose of this section is to describe the major revenue sources and trends and how these affect the City. Special emphasis is placed on five major revenue sources. This set of revenues is significant in that they collectively represent 75% of the City’s projected current revenues in 2026.

Current revenues are those funds that the City has budgeted to collect in 2026. Current revenue does not include beginning fund balance, interfund transfers, or bond proceeds. Each major source of revenue is described on the following pages. These five major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Source - All Funds	Budgeted 2026 Revenue	Percent of Total Current Revenues
City Sales and Use Tax	\$17,291,644	51%
Ad Valorem Property Tax	6,230,839	18%
TIF Revenues	5,640,000	17%
County Sales Tax	2,640,000	8%
Intergovernmental Grants	2,102,500	6%
Subtotal Major Revenue Sources	33,904,983	75%
All Other Revenues	11,367,069	25%
Total Current Revenues	\$45,272,052	100%

MAJOR REVENUE SOURCES - BUDGETED 2026



TIF Revenues

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

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

- ▶ **IKEA Merriam:** The 360,000 square foot IKEA home furnishing store at I-35 and Johnson Drive opened in September 2014. The City committed future sales and property tax increments to IKEA Property, Inc., a “destination-retailer”, who attracts shoppers from throughout the region.
- ▶ **Merriam Village:** This 17-acre site located near Johnson Drive and I-35 includes a 55,000 square foot Hobby Lobby (craft and home décor), Quik Trip convenience store, and four fast food restaurants. The City has committed to provide future property tax increments to Developer’s Diversified Realty, Inc.
- ▶ **Merriam Grand Station:** Provides reimbursement in eligible project costs for the construction of approximately 10,000 square feet of restaurant and retail space, approximately 10,000 square feet of civic activity space and outparcels totaling approximately 11,000 square feet.
- ▶ **Merriam Grand Marketplace:** This development is located just north of Shawnee Mission Parkway, on the site of the former Johnson County Library. This redevelopment project includes over 200 modern apartment units, with 18 designated for affordability, one to two sit-down restaurants, a grocery store, and green spaces and pedestrian pathways.

Ad Valorem Property Tax

Property taxes are one of Merriam’s most stable and significant revenue sources, providing a dependable foundation for funding essential city services and long-term capital investment. Property taxes are levied on the assessed valuation of real and tangible personal property, as certified by the Johnson County Clerk each year.

The assessed valuation established and mill levy set in 2025 fund the 2026 Budget. The City’s total budgeted ad valorem property tax revenue for 2026 is \$7,913,059, which accounts for approximately 17.5% of all current revenues. Within the General Fund, property taxes comprise about 28.4% of total current revenues (excluding transfers).

The 2026 mill levy is set at 26.412 mills, representing a decrease of 0.282 mills from the 2025 rate of 26.694. This marks the second consecutive year the City has reduced its property tax rate, reflecting Merriam’s ongoing commitment to fiscal stewardship and taxpayer value.

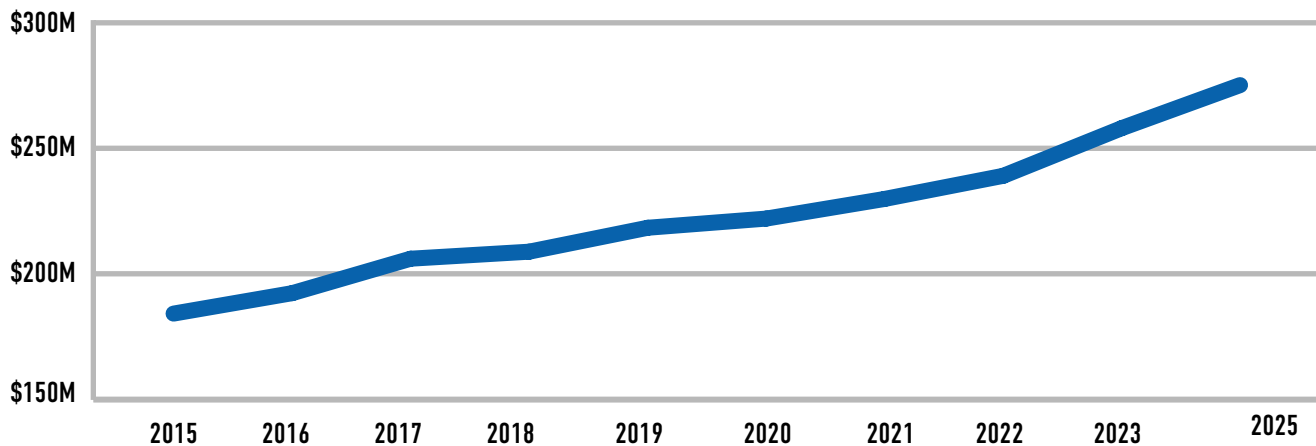
Despite the rate reduction, stable growth in assessed valuation, driven by continued commercial investment and sustained residential property strength, ensures sufficient funding for operations and capital priorities. The City’s ability to lower its rate while maintaining service levels underscores a balanced financial strategy that leverages diversified revenues and disciplined expenditure management.

ASSESSED VALUATION

The City's assessed valuation represents the total taxable value of real and personal property within Merriam and serves as the foundation for calculating ad valorem property taxes. Each year, the Johnson County Appraiser certifies the City's valuation, which is then used by the County Clerk to determine the mill levy necessary to fund the adopted budget.

For the 2025 tax year, Merriam's total assessed valuation increased from \$261 million in 2024 to \$299.6 million, an increase of \$38.6 million, or 14.8%. This growth was primarily driven by continued commercial reinvestment, new residential construction, and steady appreciation in existing property values.

The sustained expansion of Merriam's tax base allows the City to maintain high service levels while reducing the mill levy to 26.412 mills for 2026. A broad and stable valuation base continues to be one of Merriam's strongest financial indicators, supporting long-term fiscal health and flexibility.

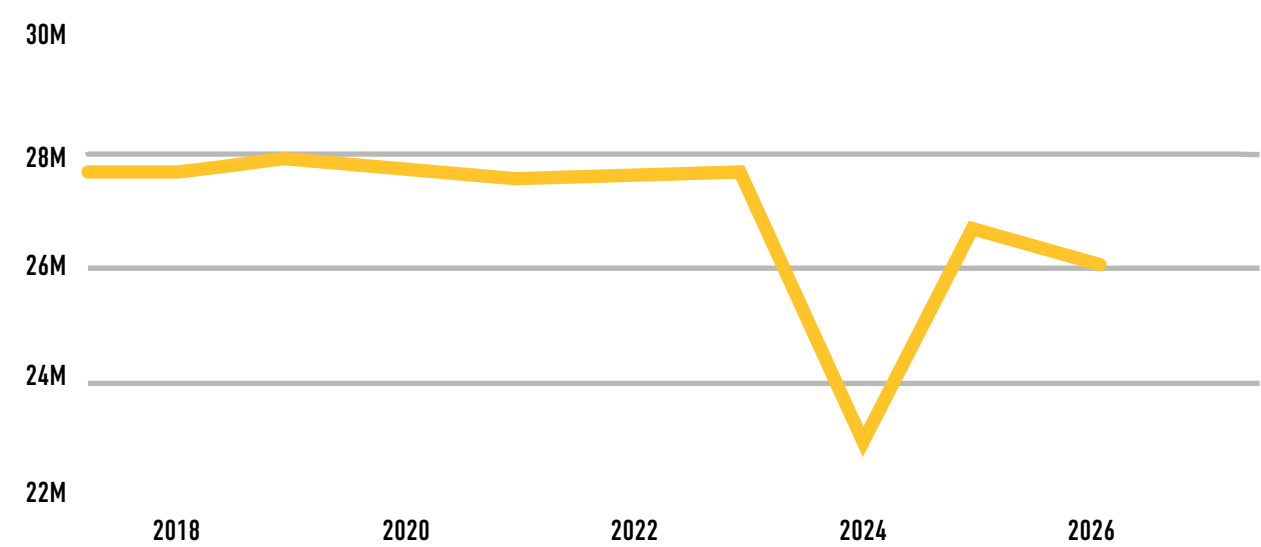


CITY MILL LEVY

The City’s 2026 mill levy is set at 26.412 mills, following a 2025 rate of 26.694 mills and continuing Merriam’s trend of gradual, deliberate rate reductions. The 2025 levy represented a decrease of 0.971 mills from the 2023 rate, reflecting the City’s ongoing commitment to maintaining a stable and responsible tax rate.

It is important to note that the 2024 mill levy contained a clerical adjustment that temporarily reduced the rate below the expected level. To ensure consistency in historical reporting, future mill levy comparisons are measured against the 2023 rate, which accurately represents Merriam’s long-term fiscal trend.

The steady decline from 26.694 mills in 2025 to 26.412 mills in 2026 demonstrates the City’s continued emphasis on fiscal stewardship, operational efficiency, and sustainable tax policy, balancing service delivery with prudent financial management.



MILL LEVY RATE HISTORY

City of Merriam tax rates (expressed in mils)

Budget Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Mill Levy	27.676	27.673	27.741	27.880	27.765	27.558	27.665	27.665	22.929	26.694	26.412

Sales Taxes

City Sales/Use Tax

The City’s largest source of income is a 1.50% local sales tax on items purchased within Merriam. The 1.00% general City sales tax is allocated to the General Fund; a 0.25% special City sales tax supports the Capital Improvement Fund for street and stormwater projects; and another 0.25% special City sales tax supports the Bond & Interest Fund for Parks and Recreation capital improvements.

For 2026, total City sales and use tax revenues across all funds are budgeted at \$17,291,644, comprising approximately 43% of total Citywide revenues. Of this total, City sales taxes are projected at \$16,088,644, reflecting a 6.3% increase from the 2025 budget, while use taxes are projected at \$1,203,000, maintaining stable growth consistent with consumer spending trends.

Sales and use tax projections assume continued modest economic expansion and ongoing reinvestment within Merriam’s commercial corridors, including the IKEA and Merriam Town Center districts.

County Sales Tax

The City’s share of the countywide sales tax includes four components: 1) the City’s distribution of the 0.6% countywide sales tax, 2) the original 0.25% Public Safety sales tax (effective 2011), 3) the 0.25% Public Safety sales tax (effective 2009), and 4) the 0.25% Public Safety sales tax (effective April 1, 2017). Proceeds are distributed monthly by the Kansas Department of Revenue, based on formulas reflecting both population and taxing effort across Johnson County municipalities.

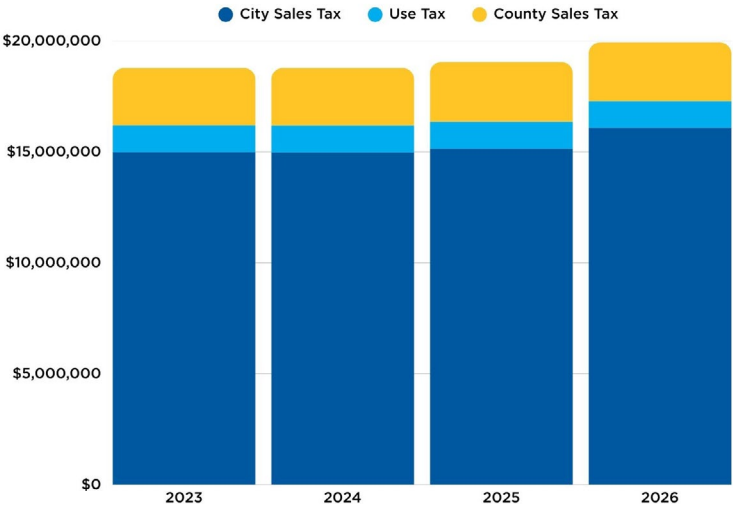
For 2026, Merriam’s county sales tax revenues are budgeted at \$2,640,000, representing approximately 6.6% of total City revenues. This estimate assumes collections consistent with 2025 levels, supported by steady countywide retail activity and a balanced distribution formula.

Intergovernmental Grants

The 2026 Capital Improvement Fund budget includes \$2,102,500 in Intergovernmental Grants from a variety of external sources. These revenues provide critical support for the City’s long-term capital investment strategy and are restricted to specific projects rather than ongoing operations.

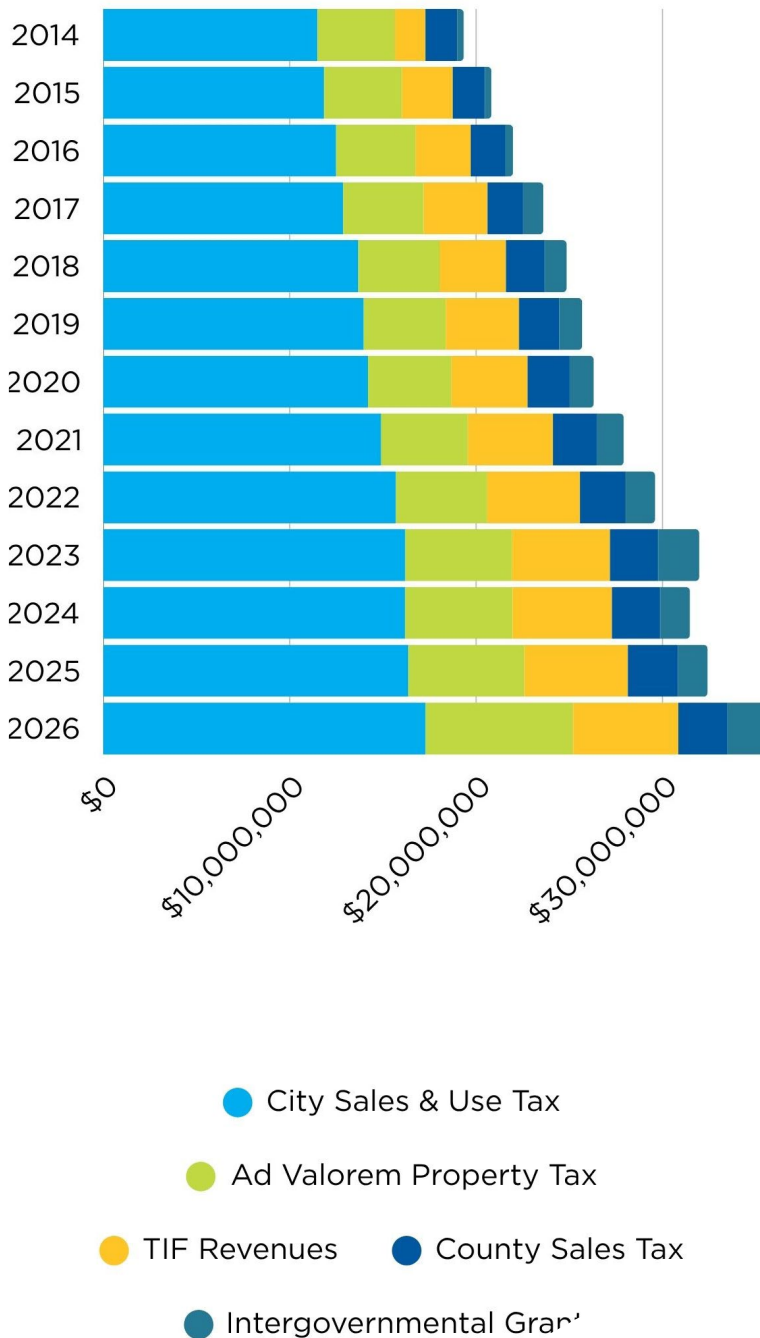
For 2026, grant funding includes allocations from the Johnson County Assistance Road System (CARS) program and remaining American Rescue Plan Act (ARPA) funds, primarily supporting street and stormwater reconstruction along Merriam Drive (Johnson Drive to 55th Street). Additional reimbursements are anticipated from state and federal transportation and infrastructure programs as projects progress.

All intergovernmental revenues are tied to identified capital projects and will not be used for regular City operations. These strategic partnerships allow Merriam to leverage outside funding to complete major infrastructure improvements while preserving local resources for essential services.



ALL FUNDS SALES TAX

MAJOR REVENUE SOURCES CITYWIDE 2014-2026



Year	City Sales & Use Tax	Ad Valorem Prop Tax	TIF Revenues	County Sales Tax	Intergov. Grants	Total Major Sources	% of Total Current Revenues
2014	\$11,490,000	\$4,160,000	\$1,630,000	\$1,710,000	\$350,000	\$19,340,000	82.0%
2015	\$11,845,000	\$4,180,000	\$2,720,000	\$1,720,000	\$360,000	\$20,825,000	82.6%
2016	\$12,490,000	\$4,260,000	\$2,960,000	\$1,870,000	\$400,000	\$21,980,000	82.7%
2017	\$12,870,000	\$4,320,000	\$3,420,000	\$1,920,000	\$1,080,000	\$23,610,000	83.9%
2018	\$13,680,000	\$4,370,000	\$3,550,000	\$2,080,000	\$1,180,000	\$24,860,000	84.5%
2019	\$13,970,000	\$4,410,000	\$3,920,000	\$2,160,000	\$1,230,000	\$25,690,000	84.8%
2020	\$14,200,000	\$4,480,000	\$4,080,000	\$2,250,000	\$1,300,000	\$26,310,000	84.4%
2021	\$14,900,000	\$4,660,000	\$4,560,000	\$2,370,000	\$1,430,000	\$27,920,000	84.6%
2022	\$15,700,000	\$4,890,000	\$4,980,000	\$2,450,000	\$1,581,000	\$29,601,000	84.3%
2023	\$16,200,000	\$5,730,000	\$5,250,000	\$2,580,000	\$2,209,000	\$31,969,000	84.7%
2024	\$16,195,000	\$5,760,000	\$5,330,000	\$2,585,000	\$1,600,000	\$31,470,000	83.6%
2025	\$16,361,220	\$6,233,594	\$5,543,832	\$2,690,000	\$1,589,969	\$32,418,615	84.0%
2026	\$17,291,644	\$7,913,059	\$5,640,000	\$2,640,000	\$2,102,500	\$35,587,203	84.5%

REVENUE FORECAST METHODOLOGY

General Fund

Description	Key Projection Factors	Applicable Laws
Local Ad Valorem Property Tax <i>Received from Johnson County, KS five times during the year</i>	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on the assessed valuation in 2025.	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 <i>Received from Johnson County, KS five times during the year</i>	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax <i>Received from Johnson County, KS five times during the year.</i>	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
City Sales Tax <i>Received from State of KS monthly</i>	Based on 101% of estimated 2025. 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 <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.5% sales tax. Based on 100% of estimated 2025 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) <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2025 collections. This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 1995 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.

Description	Key Projection Factors	Applicable Laws
Countywide Sales Tax-Public Safety (eff. 1/1/1995) <i>Received from State of KS monthly</i>	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 100% of estimated 2025 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) <i>Received from State of KS monthly</i>	Same as Countywide Sales Tax-Public Safety (eff. 1/1/2009). This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 2009 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Countywide Sales Tax-Public Safety (eff. 4/1/2017) <i>Received from State of KS monthly</i>	Same as Countywide Sales Tax-Public Safety (eff. 4/1/2017). This tax sunsets 3/31/2027.	The portion of the Countywide Sales Tax due to the passage of the 2017 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Alcohol Tax <i>Received from State of KS quarterly</i>	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.
Electric Franchise Fees <i>Received from franchisees monthly</i>	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the electric utilities operating within the City limits.
Gas Franchise Fees <i>Received from Kansas Gas monthly</i>	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the gas utilities operating within the City limits.
Phone Franchise Fees <i>Received from SW Bell monthly</i>	Based on recent actual, with adjustment for gradual loss of land lines in favor of cell phones.	The City levies a franchise tax of 5% of gross receipts from the local exchange telephone companies operating within the City limits.
Cable Franchise Fees <i>Received from franchisees monthly and quarterly</i>	Based on recent actual, with adjustment for reduction in cable usage in favor of internet streaming.	The City levies a franchise tax of 5% of gross receipts from the cable companies operating within the City limits.
Disposal Franchise Fees <i>Received from franchisee monthly</i>	Based on recent actual.	The City levies a franchise tax of 7% of gross receipts from the waste disposal companies operating within the City limits.

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

Special Highway Fund

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

Special Alcohol Fund

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

Special Park & Recreation Fund

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

Transient Guest Tax Fund

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

Risk Management Reserve Fund

Description	Key Projection Factors	Applicable Laws
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 2025.	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 <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.

Equipment Reserve Fund

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

Capital Improvement Fund

Description	Key Projection Factors	Applicable Laws
Interest <i>Received from financial institution monthly</i>	See General Fund	See General fund
Transfers From General Fund	Based on one half of the City's local sales tax plus 33% of the City's use tax. See projection of City Sales Tax in the General Fund. 100% of the proceeds from the 2025 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 <i>Received from grantor per terms of grant</i>	Based on estimates from the CIP department as to reimbursements expected from other governmental entities on capital improvement projects from grants or interlocal agreements.	
City Sales Tax-Street & Stormwater <i>Received from State of KS monthly</i>	Based on 100% of estimated 2025. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25 % sales tax. It will be collected from 1-1-21 through 12-31-30 and is designated for capital improvements to City streets.

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

Bond and Interest Fund

Description	Key Projection Factors	Applicable Laws
City Sales Tax-Parks & Rec <i>Received from State of KS monthly</i>	Based on 93.9% of estimated 2025 collections. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25% sales tax from 1-1-2018 through 12-31-2027 to fund debt service associated with a new community center.
Local Ad Valorem Property Tax <i>Received from Johnson County, KS five times during the year</i>	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on an assessed valuation in 2025 of \$299,603,290.	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 <i>Received from Johnson County, KS five times during the year</i>	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax <i>Received from Johnson County, KS five times during the year</i>	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
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 <i>Received from financial institution monthly</i>	See General Fund.	See General Fund.

Description	Key Projection Factors	Applicable Laws
Transfers from CIP Fund	Based upon debt service needs and the availability of funds from the Capital Improvement Program (CIP) Fund.	

I-35 District TIF Fund

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



2026

CITY OF MERRIAM, KANSAS

DEPARTMENT & FUND BUDGETS

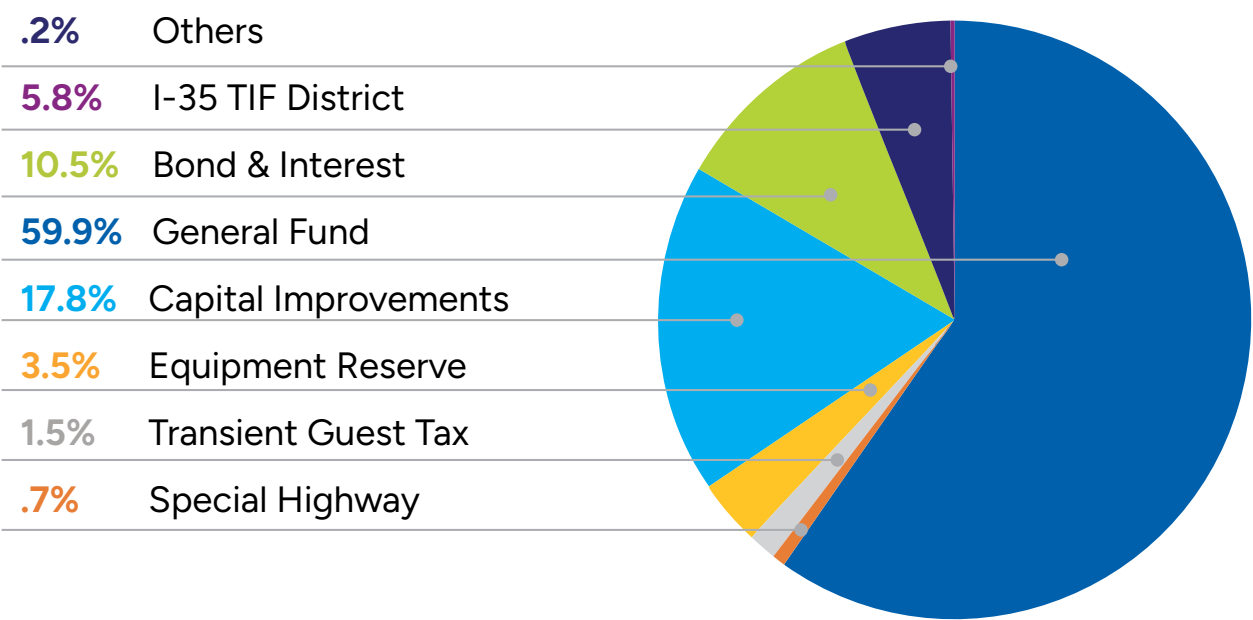
ANNUAL BUDGET



Merriam Public Works Building

EXPENDITURE BY FUND

Fund	FY24 Expenses	FY25 Projected Expenses	FY26 Expenses	2026 Budget
General	26,237,855	26,366,132	26,495,780	\$27,235,375
Special Highway	53,432	275,000	302,000	330,000
Special Alcohol	20,000	25,000	28,000	25,000
Special Parks & Rec	19,963	20,000	27,000	20,000
Transient Guest Tax	645,556	684,337	723,660	702,133
Risk Management Reserve	-9,324	35,000	40,000	50,000
Equipment Reserve	1,167,661	1,616,685	1,401,250	1,616,685
Capital Improvement	8,300,943	4,966,806	11,605,247	8,131,314
Bond and Interest	2,661,500	2,657,000	2,657,250	4,807,043
TIFB-Enterprise Zone	7,873,474	4,507,043	6,837,584	2,657,000
Totals	46,971,059	41,153,004	50,117,771	\$45,574,550



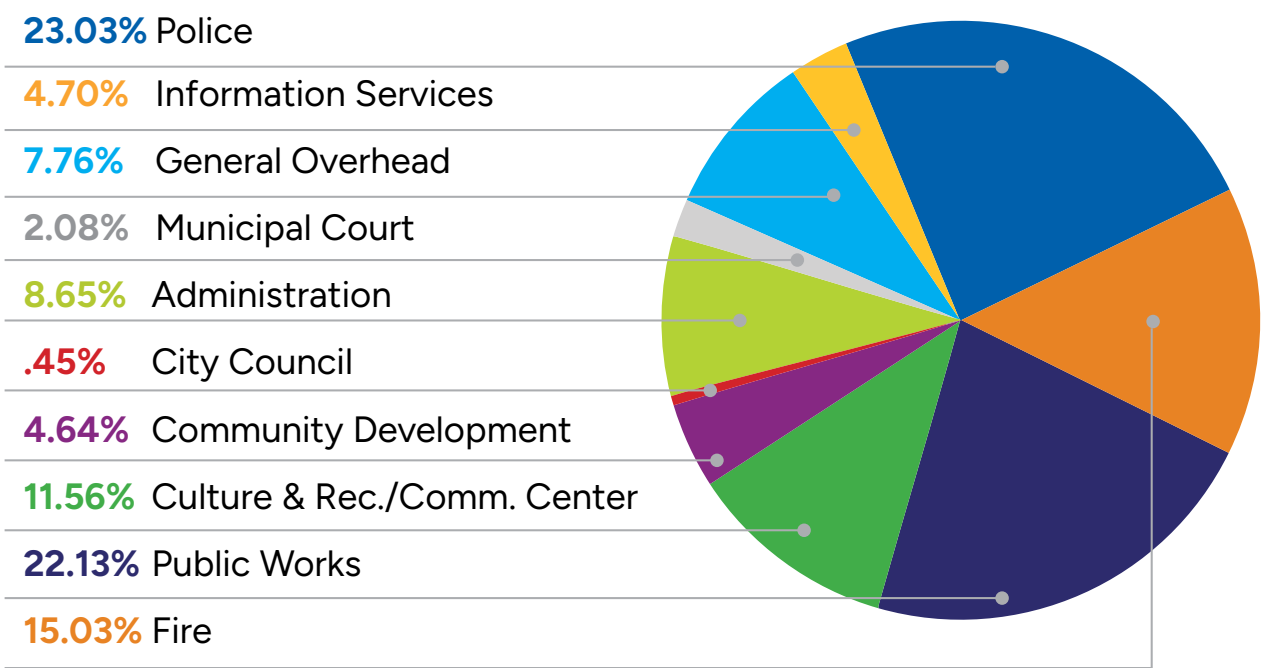
GENERAL FUND

	Audited 2024	Budget 2025	Estimated 2025	Proposed 2026	Increase Budgets	% Change
REVENUES						
Beginning Balance	11,208,497	8,306,585	10,424,497	9,000,167	693,582	8.30%
Property Taxes	5,336,457	6,635,763	6,687,080	7,060,839	425,076	6.40%
Sales & Use Taxes	14,193,624	14,005,520	14,068,931	14,528,644	523,124	3.70%
Franchise Fees	1,308,391	1,290,500	1,312,565	1,342,000	51,500	4.00%
Licenses & Permits	509,534	410,000	464,900	498,275	88,275	21.50%
Charges for Service	1,749,349	1,605,125	1,730,034	1,795,277	190,152	11.80%
Court Fines	742,026	750,000	780,500	811,500	61,500	8.20%
Intergovernmental	117,912	36,792	46,792	54,745	17,953	48.80%
Investment Income	638,215	200,000	250,000	270,000	70,000	35.00%
Miscellaneous	224,674	95,000	101,000	134,500	39,500	41.60%
Subtotal Revenues	24,820,182	25,028,700	25,441,802	26,495,780	1,467,080	5.90%
Total Resources	36,028,679	33,335,285	35,866,299	35,495,947	2,160,662	6.50%
EXPENDITURES						
Personal Services	10,934,454	12,340,732	12,281,942	12,694,552	353,820	2.90%
Contractual Fire Services	2,818,130	3,123,993	3,109,313	3,307,320	183,327	5.90%
Operating	4,226,665	5,348,732	4,906,259	5,292,508	-56,224	-1.10%
Health and Welfare	475,202	838,300	485,000	721,400	-116,900	-13.90%
Subtotal Expenditures	18,454,451	21,651,757	20,782,514	22,015,780	364,023	1.70%
Transfers Out	7,870,536	5,583,618	6,083,618	4,480,000	-1,103,618	-19.80%
Total Uses	26,324,987	27,235,375	26,866,132	26,495,780	-739,595	-2.70%
Ending Balance	10,424,497	6,099,910	9,000,167	9,000,167	2,900,257	47.50%

General Fund Summary by Department

Department	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	% Increase Over 2025 Budget
City Council	\$93,195.00	\$112,144.00	\$100,158.00	\$99,714.00	-11.08%
Administration	\$1,557,717.00	\$1,863,447.00	\$1,862,039.00	\$1,902,192.00	2.08%
Municipal Court	\$394,673.00	\$441,152.00	\$435,340.00	\$456,886.00	3.57%
General Overhead	\$1,310,484.00	\$1,941,190.00	\$1,454,425.00	\$1,708,809.00	-11.97%
Information Services	\$593,459.00	\$694,036.00	\$678,376.00	\$1,034,808.00	49.10%
Police	\$4,523,105.00	\$5,205,122.00	\$5,077,442.00	\$5,069,870.00	-2.60%
Fire	\$2,817,949.00	\$3,145,993.00	\$3,109,313.00	\$3,307,320.00	5.13%
Public Works	\$4,026,625.00	\$4,794,792.00	\$4,651,493.00	\$4,870,145.00	1.57%
Culture & Rec/ Community Ctr.	\$2,161,252.00	\$2,451,169.00	\$2,414,789.00	\$2,544,992.00	3.83%
Community Development	\$899,801.00	\$1,002,262.00	\$999,140.00	\$1,021,045.00	1.87%
Total	\$18,378,260.00	\$21,651,307.00	\$20,782,515.00	\$22,015,781.00	1.68%

GENERAL FUND SUMMARY BY DEPARTMENT



General Fund Department by Character

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Increase of Budget
City Council					
Personal Services	\$74,355	\$76,574	\$74,658	\$76,664	0.10%
Contractual Services	18,840	35,570	25,500	23,050	-35.20%
Total	93,195	112,144	100,158	99,714	-11.10%
Administration					
Personal Services	1,472,589	1,757,427	1,760,824	1,770,342	0.70%
Contractual Services	81,614	93,420	93,615	126,350	35.20%
Commodities	3,514	12,600	7,600	5,500	-56.30%
Total	1,557,717	1,863,447	1,862,039	1,902,192	2.10%
Municipal Court					
Personal Services	246,538	258,337	265,030	284,951	10.30%
Contractual Services	145,973	178,315	167,810	168,935	-5.30%
Commodities	2,162	4,500	2,500	3,000	-33.30%
Total	394,673	441,152	435,340	456,886	3.60%
General Overhead					
Personal Services	30,982	58,050	50,550	51,700	-10.90%
Contractual Services	797,561	1,029,015	903,250	920,709	-10.50%
Commodities	402	15,825	15,625	15,000	-5.20%
Health and Welfare	481,539	838,300	485,000	721,400	-13.90%
Total	1,310,484	1,941,190	1,454,425	1,708,809	-12.00%
Information Services					
Personal Services	179,197	200,340	200,392	311,959	55.70%
Contractual Services	403,397	466,796	446,484	702,285	50.40%
Commodities	10,865	26,900	31,500	20,564	-23.60%
Total	593,459	694,036	678,376	1,034,808	49.10%
Police					
Personal Services	4,319,996	4,849,722	4,819,542	4,775,670	-1.50%
Contractual Services	118,057	259,650	162,150	185,200	-28.70%
Commodities	85,052	95,750	95,750	109,000	13.80%
Capital Outlay	-	-	-	-	0.00%
Total	4,523,105	5,205,122	5,077,442	5,069,870	-2.60%
Fire					
Contractual Services	2,787,197	3,086,133	3,047,213	3,252,320	5.40%
Commodities	30,752	59,860	62,100	55,000	-8.10%
Total	2,817,949	3,145,993	3,109,313	3,307,320	5.10%

Continued on next page

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026	% Increase of Budget
Public Works					
Personal Services	2,080,997	2,299,432	2,299,378	2,487,620	8.20%
Contractual Services	1,474,246	1,817,175	1,747,965	1,745,125	-4.00%
Commodities	471,382	678,185	604,150	637,400	-6.00%
Total	4,026,625	4,794,792	4,651,493	4,870,145	1.60%
Culture and Recreation/ Community Center					
Personal Services	1,690,904	1,906,223	1,875,958	1,976,951	3.70%
Contractual Services	340,245	384,860	382,735	416,215	8.10%
Commodities	130,103	160,086	156,096	151,826	-5.20%
Total	2,161,252	2,451,169	2,414,789	2,544,992	3.80%
Community Development					
Personal Services	853,719	934,627	935,610	958,695	2.60%
Contractual Services	63,102	63,635	60,430	59,850	-5.90%
Commodities	980	4,000	3,100	2,500	-37.50%
Total	899,801	1,002,262	999,140	1,021,045	1.90%

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

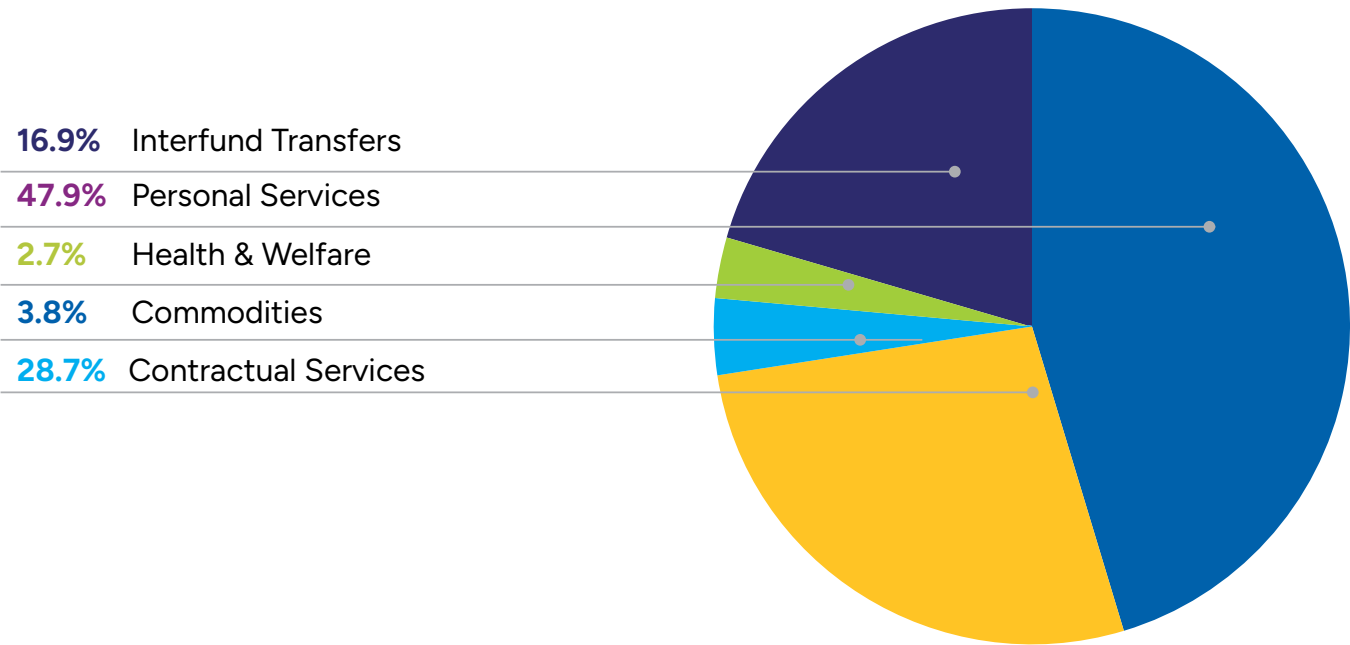
Guideline: Used for the payment of operating expenditures.

Highlight: General Fund balance represents 37.7% of operating revenues. When combined with Risk Management, ending fund balance represents 41.5% of operating revenues.

General Fund Summary by Character

Expenditures	2024 Actual	2025 Budget	2025 Estimated	2026 Budget	Increase of Budget
Personal Services	\$10,931,277	\$12,340,732	\$12,281,941	\$12,694,551	2.90%
Contractual Services	6,230,232	7,414,569	7,037,152	7,600,039	2.50%
Commodities	735,212	1,057,706	978,421	999,790	-5.50%
Health and Welfare	481,539	838,300	485,000	721,400	-13.90%
Interfund Transfers	7,865,794	6,083,618	6,083,618	4,480,000	-26.40%
Total Expenditures	\$26,244,054	\$27,734,925	\$26,866,132	\$26,495,780	-4.50%

GENERAL FUND BY EXPENDITURE CHARACTER



GENERAL FUND CITY COUNCIL

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

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

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

Mission

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

BOARDS AND COMMISSIONS

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

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

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

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

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

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

Department Highlights

- ▶ Budget decreased \$12,403 over prior year budget.
- ▶ Salaries and Benefits: Council compensation is tied by ordinance.
- ▶ Other Contractual Services: Decreased primarily due to 2026 not having associated costs of an election or advance voting that was necessary in 2025.

Team Merriam - Authorized Paid Positions

Department	Position	2024	2025	2026
City Council	Mayor	1.00	1.00	1.00
	Councilmember	8.00	8.00	8.00
	Total	9.00	9.00	9.00

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 64,836	\$ 64,638	\$ 64,644	\$ 66,613
Benefits	9,519	11,936	10,014	10,051
Total	74,355	76,574	74,658	76,664
Contractual Services				
Conferences and Seminars	3,915	5,825	5,000	5,000
Dues and Subscriptions	1,530	500	500	550
Travel Expenses	10,683	16,075	12,500	12,500
Other Contractual	2,712	13,170	7,500	5,000
Total	18,840	35,570	25,500	23,050
Department Total	\$ 93,195	\$ 112,144	\$ 100,158	\$ 99,714

GENERAL FUND ADMINISTRATION

The Administration Department includes the offices of City Administration, Finance, Human Resources, Municipal Court, and Communications. The City Administrator provides leadership, direction, and information to the Governing Body and ensures the implementation of municipal policies and strategic priorities.

The department oversees all administrative operations of the City, including human resources, risk management, records management, communications, municipal court, payroll, and information technology. The Finance Division manages the City's financial systems: accounting, budget, investments, debt service, and internal audit, ensuring the efficient, transparent, and responsible management of public resources.

Mission

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

Department Highlights

- ▶ Completed a comprehensive classification and compensation study to maintain market competitiveness and internal equity.
- ▶ Implemented organizational analysis and restructuring of the Administration Department to improve service delivery, efficiency, and internal coordination.
- ▶ Advanced the City Hall renovation project, including the relocation of staff workspaces and technology upgrades to enhance accessibility and workflow.
- ▶ Expanded employee engagement efforts through values-based performance reviews, enhanced recognition programs, and leadership development initiatives.
- ▶ Implemented expanded digital communications strategy to improve resident engagement, accessibility, and transparency across platforms.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 1,031,818	\$ 1,198,759	\$ 1,200,756	\$ 1,249,527
Benefits	440,771	558,668	560,068	520,815
Total	1,472,589	1,757,427	1,760,824	1,770,342
Contractual Services				
Audit Expenses	44,702	45,000	45,000	60,000
Equipment Rental and Maintenance	3,003	950	2,000	4,140
Education and Training	10,601	11,155	11,500	13,350
Dues and Subscriptions	7,786	10,905	11,105	13,210
Communications	201	-	-	-
Travel Expenses	7,692	16,810	15,410	14,100
Other Contractual	7,629	8,600	8,600	21,550
Total	81,614	93,420	93,615	126,350
Commodities				
Other Commodities	3,514	12,600	7,600	5,500
Total	3,514	12,600	7,600	5,500
Department Total	\$ 1,557,717	\$ 1,863,447	\$ 1,862,039	\$ 1,902,192

GENERAL FUND

ADMINISTRATION ► GENERAL OVERHEAD

The General Overhead division accounts for citywide expenses that support the overall operation of the organization but are not assigned to a single department. These include general insurance and risk management premiums, utilities for public facilities, county service fees, professional memberships, organizational subscriptions, and other shared operational costs that benefit multiple departments. The division also includes funding for special projects, citywide initiatives, and contractual obligations that serve the community as a whole. By consolidating these expenditures, the City ensures consistent budgeting for common expenses and provides an efficient, transparent way to manage the shared costs of municipal operations.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Employee Benefits				
Plan Administration Fees	\$ 883	\$ 1,200	\$ 1,200	\$ 1,200
Other Employee Benefits	30,099	56,850	49,350	50,500
Total	30,982	58,050	50,550	51,700
Contractual Services				
Professional/Technical Services	201,765	326,250	229,150	221,850
Equipment Rental and Maintenance	30,327	30,700	35,000	33,000
Education and Training	3,079	11,400	7,500	5,000
Dues and Subscriptions	22,377	20,565	25,000	24,850
Postage	22,210	23,700	23,700	26,000
Printing & Publication	31,614	41,400	17,900	25,500
Risk Management	400,802	455,000	455,000	475,000
Legal Services	38,247	70,000	60,000	60,000
Employment Advertising and Testing	47,140	50,000	50,000	49,509
Total	797,561	1,029,015	903,250	920,709
Commodities				
Office Supplies	402	15,825	15,625	15,000
Total	402	15,825	15,625	15,000

GENERAL FUND

ADMINISTRATION ► GENERAL OVERHEAD

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
Health & Welfare				
Exterior Home Grant	103,671	120,000	120,000	120,000
Neighborhood Block Party	3,850	5,000	4,000	5,000
Franchise Fee Rebate	4,546	7,000	7,000	7,000
Rental Assistance	3,000	3,000	3,000	3,000
Property Tax Rebate	41,438	50,000	50,000	55,000
Compost Bin Rebate	822	4,000	2,000	2,000
Driveway Replacement	124,877	90,000	50,000	100,000
Jo Co Homes	375	28,000	(3,700)	-
Shawnee Mission Cares	-	5,000	4,700	1,000
Utility Assistance	7,000	7,000	7,000	7,000
Residential Tree Program	100,000	100,000	100,000	100,000
Small Projects Grant	-	15,000	-	-
Energy Savings Kits	-	-	-	-
United Community Services	11,000	11,000	11,000	11,400
Stormwater Grant	2,369	50,000	5,000	25,000

Hotel Grant	-	-	-	-
Homeless Support	-	8,300	-	5,000
Residential Sustainability	60,824	65,000	60,000	65,000
Historic Exterior Grant	5,992	250,000	50,000	200,000
Green Team Initiatives	11,775	20,000	15,000	15,000

Total	481,539	838,300	485,000	721,400
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Total Before Transfers	\$ 1,310,484	\$ 1,941,190	\$ 1,454,425	\$ 1,708,809
Transfers				
Transfer to Equipment Reserve	2,000,000	1,500,000	1,500,000	1,200,000
Transfer to Bond & Interest Fund	-	-	-	-
Transfer to Capital Improvement	5,865,794	4,583,618	4,583,618	3,280,000
Total	7,865,794	6,083,618	6,083,618	4,480,000

Department Total	\$ 9,176,278	\$ 8,024,808	\$ 7,538,043	\$ 6,188,809
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GENERAL FUND

ADMINISTRATION ► INFORMATION SERVICES

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

Mission

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

Department Highlights

- Updating the door control system with a new controller
- Update two servers, and migrate data for the Community Center and Administration
- Upgrade all City workstations to Windows 11
- Implementation of O365 and online MS-Exchange cloud services

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 119,886	\$ 134,129	\$ 134,126	\$ 200,343
Benefits	59,311	66,211	66,266	111,616
Total	179,197	200,340	200,392	311,959
Contractual Services				
Computer Programming	48,561	51,030	52,000	45,000
Computer Services	16,051	28,560	40,000	60,085
Maintenance & Service Contracts	306,014	332,001	315,000	558,110
Education and Training	7,328	23,255	8,294	7,900
Dues and Subscriptions	25	1,260	500	500
Travel Expenses	2,095	2,690	2,690	2,690
Communications	23,323	28,000	28,000	28,000
Total	403,397	466,796	446,484	702,285
Commodities				
Equipment & Software < \$5,000	10,865	26,900	31,500	20,564
Total	10,865	26,900	31,500	20,564
Department Total	\$ 593,459	\$ 694,036	\$ 678,376	\$ 1,034,808

GENERAL FUND

ADMINISTRATION ► MUNICIPAL COURT

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

Mission

To justly hear and dispatch all cases presented.

Department Highlights

- Completed warrant purge and sent out warrant letters to clear old warrants.
- Completed scanning criminal history records into Laserfiche for easier access for staff.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 164,779	\$ 169,170	\$ 169,165	\$ 190,314
Benefits	81,759	89,167	95,865	94,637
Total	246,538	258,337	265,030	284,951
Contractual Services				
Judge Pro Tem	-	150	150	150
Municipal Judge	50,982	51,360	51,360	51,360
Prosecutor	27,105	27,300	27,300	27,300
Court Appointed Attorneys	18,908	25,000	20,000	21,000
District Court Appeals	1,513	3,100	3,100	3,100
Professional/Technical Services	7,720	10,000	10,000	10,000
Prisoner Care	26,605	45,000	40,000	40,000
Equipment Rental and Maintenance	-	250	250	250
Education and Training	375	1,185	1,000	1,000
Dues and Subscriptions	250	175	175	250
Communications	226	-	-	-
Printing & Publication	2,798	3,000	3,000	3,250
Travel Expenses	1,800	2,820	2,500	2,300
Other Contractual	7,691	8,975	8,975	8,975
Total	145,973	178,315	167,810	168,935
Commodities				
Office Supplies	2,162	4,500	2,500	3,000
Total	2,162	4,500	2,500	3,000
Department Total	\$ 394,673	\$ 441,152	\$ 435,340	\$ 456,886

Team Merriam - Authorized Paid Positions

Department	Position	2024	2025	2026
Administration	City Administrator	1.00	1.00	1.00
	Assistant City Administrator	1.00	1.00	1.00
	Director Finance	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00
	Assistant to the City Administrator	1.00	1.00	1.00
	City Clerk	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Communications & Public Engagement Manager	1.00	1.00	1.00
	Office Coordinator - HR	1.00	1.00	1.00
	Office Coordinator - Administration*	0.00	0.00	1.00
	Accounting Clerk	1.00	1.00	1.00
	Management Intern	1.00	1.00	1.00
	Total	11.00	11.00	12.00
Information Services	IT Administrator	1.00	1.00	1.00
	Technology Specialist	0.00	0.00	1.00
	Total	1.00	1.00	2.00
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

**In 2026, a full time Office Coordinator - Administration was added.*

GENERAL FUND

COMMUNITY DEVELOPMENT

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

Mission

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

Department Highlights

- ▶ Processed 11 planning related applications that include site development plans, preliminary and final development plans, zoning changes, plats, etc.
- ▶ Pursued an estimated 1,500 code violations resulting in an estimated 18,000 inspections.
- ▶ Issued an estimated 550 construction permits with a total estimated building valuation of \$25,000,000.
- ▶ Issued 470 landlord licenses and performed approximately 300 rental inspections.
- ▶ Facilitated the approval of development and/or building plans for Merriam Grand Station outparcels and common space, Merriam Marketplace retail and apartment building, Genesis Automobile dealership, MAK Retail remodel, USACE Upper Turkey Creek project, and Shawnee Mission Parkway utility undergrounding.
- ▶ Code Enforcement Officers made 6,000 personal contacts with citizens.
- ▶ Successfully managed the Merriam grant programs. Including grant programs for exterior and sustainability improvement, driveway improvements, City property tax abatement, and compost bins.
- ▶ Administered and awarded approximately 230 City-funded grants to residents.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 548,579	\$ 590,091	\$ 591,084	\$ 641,331
Benefits	287,140	344,536	344,526	317,364
Total	835,719	934,627	935,610	958,695
Contractual Services				
Professional/Technical Services	40,215	30,000	30,000	30,000
Education and Training	2,926	4,150	4,150	4,000
Dues and Subscriptions	2,535	4,230	4,230	3,500
Printing & Publication	328	200	200	600
Travel Expenses	4,227	7,055	5,850	5,850
Other Contractual	12,871	18,000	16,000	15,900
Total	63,102	63,635	60,430	59,850
Commodities				
Other Commodities	980	4,000	3,100	2,500
Total	980	4,000	3,100	2,500
Department Total	\$ 899,801	\$ 1,002,262	\$ 999,140	\$ 1,021,045

Team Merriam - Authorized Paid Positions

Department	Position	2024	2025	2026
Community Development	Community Development Director	1.00	1.00	1.00
	Building Inspector/Official	1.00	1.00	1.00
	Neighborhood Services Manager	1.00	1.00	1.00
	Code Compliance Officer	2.00	2.00	2.00
	Planner I	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	1.00
	Total	7.00	7.00	7.00

GENERAL FUND

PARKS & RECREATION

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

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

Mission

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

Department Highlights

- ▶ In an effort to provide residents the opportunity to enjoy the Merriam Community Center, six free days were offered. Four were based on the Shawnee Mission School District Calendar on days the school was not in session, one at the start of the summer season and the other was the same day as Concert in the Courtyard.
- ▶ Staff planned and coordinated the following special events: Magical Kingdom Party, Superhero Day, Brunch with the Bunny, Hanging Basket Workshop, two Dive-In Movie Nights, Birthday Pool Party, Murder Mystery Night, Holiday Sip and Shop, and Breakfast with Santa.
- ▶ Continued to develop and evaluate new programs for the Merriam Community Center. The fourth year of Fit Class Pass experienced significant growth with 19 classes included in the program with an average of 170 participants. Workshops offered included: Goat Yoga, Kitten Yoga, Puppy Yoga, Galentine's Day, Adult DIY programs, Cardboard Regatta, Lunch & Learn and Crafters Club.
- ▶ New Classes offered included: SilverSneakers® Classic, New Wave Dance, Summer Saulters, Tatum's Beginner Gymnastics, Youth Lifting Club, Happy HIIT, Kettlebell & Core, Morning HIIT, Strengthen, Stretch & Breathe, AquaFit, and Stretch & Roll, Staff continue to expand class offerings and collect feedback through surveys.
- ▶ The personal training program experienced significant expansion growing from five trainers to nine growing revenues by 15%.
- ▶ Hosted seven swim and dive regular season meets for the Merriam Dolphins Swim Team as well as the end of season All-City Dive meet
- ▶ Provided membership scholarship assistance totaling \$8,820 to 21 Merriam resident households. In addition, the Dolphin Fund provided \$1,459 in assistance to 17 children to participate in swim lessons or the Merriam Dolphins Swim and Dive Team. The Senior Fit Class Pass scholarship provided assistance to two seniors.

- ▶ Continued the successful Adopt-A-Park programs at Brown Park and “Manning Mile”. All locations have renewed agreements to continue to help maintain the areas.
- ▶ Facilitated Park repairs/maintenance that include rededication of Julius McFarlan Fields with monument sign replacement, replacement of 4 picnic tables and 9 new trash receptacles, repair to dumpster enclosures, replacement of play features at Waterfall Park and Chatlain Park, repair of safety surfaces at Quail Creek, Waterfall Park and Brown Park, and replaced broken playground equipment at Waterfall Park, .
- ▶ Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.
- ▶ Improvements to the Merriam Community Center included improvements to the monument sign on IKEA Way, addition of squat rack platform, improvements to coffee service adding ceramic mugs sponsored by the Merriam Park, Recreation and Community Center Foundation, replacement of filter media from sand to glass in the therapy and indoor pool filters, replacement of family slide landing pad, new 6’ tables with cart for rental opportunities, pool vacuum and washer/dryer.
- ▶ Continued the successful Adopt-A-Park program. The “Manning Mile” has renewed agreement to continue to help maintain the area.
- ▶ Facilitated Park repairs/maintenance including: replacing bollards along the Turkey Creek Streamway Trail, completed repairs to the porta-potty enclosure at Brown Park, implemented a trash receptacle and picnic table replacement program within the park system, repair of safety surface and replaced broken play features at Brown Park, installed a new bench at Waterfall Park, repaired safety surface and replaced broken play features at Waterfall Park, repaired safety surface at Campbell Park, and replaced broken play features at Chatlain Park,
- ▶ Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.
- ▶ Developed a relationship with local soccer club to increase rental of Waterfall Park soccer fields.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 1,293,180	\$ 1,410,836	\$ 1,380,559	\$ 1,508,652
Benefits	397,724	495,387	495,399	468,299
Total	1,690,904	1,906,223	1,875,958	1,976,951
Contractual Services				
Program Services	175,204	182,000	202,060	211,685
Equipment Rental and Maintenance	41,322	40,500	39,275	49,875
Education and Training	5,533	9,300	7,750	10,300
Dues and Subscriptions	1,842	2,140	2,210	2,210
Printing & Publication/Advertising	9,696	9,500	10,350	11,500
Travel Expenses	2,787	7,470	4,020	5,865
Parks	29,817	43,650	44,205	47,530
Other Contractual	74,044	90,300	72,865	77,250
Total	340,245	384,860	382,735	416,215
Commodities				
Office Supplies	4,920	5,500	5,500	5,775
Operating Supplies	23,005	25,400	22,500	24,160
Concession Supplies	2,861	6,250	3,300	4,000
Uniforms	5,810	9,000	6,250	7,550
Pool Chemicals	56,221	50,000	59,200	60,050
Recreation Supplies	25,844	38,150	33,560	40,291
Equipment < \$5,000	11,442	25,786	25,786	10,000
Total	130,103	160,086	156,096	151,826
Department Total	\$ 2,161,252	\$ 2,451,169	\$ 2,414,789	\$ 2,544,992

Team Merriam - Authorized Paid Positions

Department	Position	2024	2025	2026
Parks & Recreation	Director of Parks & Recreation	1.00	1.00	1.00
	Assistant Parks & Recreation Director	1.00	1.00	1.00
	Recreation Manager - Programs	1.00	1.00	1.00
	Guest Services Manager	1.00	1.00	1.00
	Recreation Manager - Fitness Programs	1.00	1.00	1.00
	Recreation Coordinator - Aquatics	1.00	1.00	1.00
	Recreation Coordinator - Fitness	1.00	1.00	1.00
	Recreation Coordinator - Programs	1.00	1.00	1.00
	Recreation Assistant - Programs*	1.00	1.00	1.00
	Guest Services Coordinator	1.00	1.00	1.00
	Custodian	1.00	1.00	1.00
	Facility Attendant	2.00	2.00	2.00
	Child Watch Attendant	2.00	2.00	2.00
	Fitness Attendant	1.50	1.50	1.50
	Program Assistant*	0.00	0.00	0.00
	Head Lifeguard	1.50	1.50	1.50
	Lifeguard	10.00	10.00	10.00
	Slide & Concessions Attendant	2.50	2.50	2.50
	Intern**	0.22	0.22	0.22
Total		30.72	30.72	30.72

GENERAL FUND

POLICE

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

Mission

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

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

Department Highlights

- ▶ Participated in community outreach events through the Northeast Chamber of Commerce, Talking Tuesday's, business ribbon cuttings, and the Northeast Chamber “Leadership Northeast” program.
- ▶ Provided information to the community through electronic media including the Merriam Police Department Facebook, Twitter, and Instagram accounts, while maintaining and updating content on our web page.
- ▶ Continued training officers in Crisis Intervention Team Training (CIT) to educate officers on interactions with citizens with mental health issues.
- ▶ Continued working with the Mental Health Co-Responder program with other Northeast Johnson County law enforcement agencies and Johnson County Mental Health.
- ▶ Continued to seek Grant funding opportunities for officer's body armor and co-responder funding in 2025.
- ▶ Participated in 2 prescription drugs take back events in partnership with Walgreen's Pharmacy and the DEA.
- ▶ Participated in 4 KDOT S.T.E.P grant traffic enforcement campaigns focused on drunk drivers and seat belt enforcements.
- ▶ Continued the bike patrol program. Bike Patrols allow a more personal contact between police and citizens giving us another Community Policing tool.

- ▶ Continued the NICHE RMS (report management system) along with other Johnson County law enforcement agencies.
- ▶ Continue the process of becoming a KLEAP (Kansas Law Enforcement Accreditation Program) accredited police agency.
- ▶ Begin implementation of new in-car and body camera system in 2025. Implementation of Virtual Reality Training System in 2025.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 2,828,900	\$ 3,082,123	\$ 3,082,105	\$ 3,109,301
Benefits	1,491,096	1,767,599	1,737,438	1,666,369
Total	4,319,996	4,849,722	4,819,543	4,775,670
Contractual Services				
Mental Health Co-Responder	40,012	147,500	50,000	75,000
Animal Care	8,701	12,500	12,500	13,000
Metro Squad	2,367	2,500	2,500	2,750
Equipment Rental and Maintenance	10,474	29,000	29,000	25,500
Education and Training	20,964	22,600	22,600	24,000
Dues and Subscriptions	2,218	2,500	2,500	2,500
Communications	9,493	10,200	10,200	10,200
Printing & Publication	2,682	4,000	4,000	4,000
Travel Expenses	8,574	12,500	12,500	12,000
Other Contractual	12,572	16,350	16,350	16,250
Total	118,057	259,650	162,150	185,200
Commodities				
Office Supplies	13,712	15,250	15,250	18,000
Operating Supplies	3,054	3,000	3,000	-
Ammunition	14,161	16,000	16,000	18,000
Uniforms	19,594	25,000	25,000	28,000
Equipment < \$5,000	19,689	23,500	23,500	29,000
Protective Clothing	14,842	13,000	13,000	16,000
Other Commodities	-	-	-	-
Total	85,052	95,750	95,750	109,000
Department Total	\$ 4,523,105	\$ 5,205,122	\$ 5,077,442	\$ 5,069,870

Team Merriam - Authorized Paid Positions

Department	Position	2023	2025	2026
Police	Chief of Police	1.00	1.00	1.00
	Police Major	1.00	1.00	1.00
	Police Captain	2.00	2.00	2.00
	Police Sergeant	8.00	8.00	8.00
	Police Corporal	0.00	0.00	1.00
	Master Police Officer	9.00	9.00	8.00
	Police Officer	11.00	11.00	11.00
	Crime Analyst	1.00	1.00	1.00
	Community Service Officer	2.00	2.00	2.00
	Police Records Clerk	2.00	2.00	2.00
	Intern	0.48	0.48	0.48
Total		37.48	37.48	37.48

In 2026, a Master Police Officer was promoted to the new Police Corporal position.

GENERAL FUND

PUBLIC WORKS

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

Mission

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

Department Highlights

- ▶ Installed 14 new LED streetlights throughout the city and 860 LED retrofit kits as part of the Carbon Reduction Program grant.
- ▶ Maintained more than 1,800 decorative streetlights and its underground power infrastructure.
- ▶ Crack sealed 12 lane miles of roadway using 18,000 lbs. of material.
- ▶ Used 100 tons of asphalt for citywide pavement patching and extension of PW utility road.
- ▶ Refreshed faded pavement markings at the intersections of Antioch and Merriam Dr., Merriam Dr. and Johnson Dr., and 67th St. and I-35.
- ▶ Met the requirements to achieve the Mayor's Monarch pledge by maintaining a demonstration garden and providing residents with free milkweed seeds.
- ▶ Mowed and trimmed over 60 acres (State and City Mowing). Swept streets on a regular schedule.
- ▶ Maintained 210 hanging petunia baskets along major thoroughfares from May through October.
- ▶ Maintained the city fleet, including modifying the slide-in anti-ice tank to operate as a water truck and switched the vehicle tracking platform and installed new tracking unit in all city vehicles.
- ▶ Installed/removed holiday lights and seasonal city banners.
- ▶ Processed over 375 work orders with an average completion time of three days.
- ▶ Processed 18 short-term parking permits or block parties, 116 right-of-way permits and 12 city property damage reimbursements.
- ▶ Cleared 100% of snow from City streets within 48 hours at a cost of approximately \$41.41 per housing unit.
- ▶ Conducted two Citywide cleanup campaigns and a spring limb pickup campaign. Provided a holiday tree pickup. Completed one Storm Debris/Limb Dropoff event after a heavy regional storm event.

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

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Personal Services				
Salaries	\$ 1,383,286	\$ 1,466,032	\$ 1,465,999	\$ 1,626,943
Benefits	697,711	833,400	833,379	860,677
Total	2,080,997	2,299,432	2,299,378	2,487,620
Contractual Services				
City-Wide Cleanup	38,144	55,000	55,000	55,000
Tree Trimming	9,877	10,000	10,000	12,000
Contractual Weed Control/Mowing	10,706	10,200	10,200	12,000
Pavement Marking	8,800	10,000	10,000	10,000
Equipment Rental and Maintenance	15,932	19,000	19,000	17,000
Infrastructure Maintenance	35,115	82,000	84,000	77,000
Education and Training	10,339	13,185	13,200	12,550
Dues and Subscriptions	1,306	1,250	1,250	1,500
Communications	2,095	1,900	2,500	2,500
Travel Expenses	4,318	14,100	9,700	8,950
Utilities	706,755	840,915	773,215	779,675
Property Maintenance	595,111	720,525	721,500	716,750
Fleet Maintenance	35,748	39,100	38,400	40,200
Total	1,474,246	1,817,175	1,747,965	1,745,125
Commodities				
Office Supplies	638	2,350	2,000	2,000
Uniforms	6,927	12,000	12,000	11,000
Chemicals	7,226	10,000	10,000	8,000
Tools	15,219	15,750	15,750	16,000
Salt/Sand/Ice Control	29,034	68,500	50,000	65,000
Rock/Asphalt/Concrete	73,175	75,500	75,500	80,000
Landscape Supplies	16,954	25,800	25,000	25,000
Reforestation	7,483	10,000	10,000	8,500
Property Maintenance	5,300	12,500	8,000	6,000
Fleet Maintenance	280,145	414,585	364,700	383,400
Operating Supplies	29,281	31,200	31,200	32,500
Total	471,382	678,185	604,150	637,400
Department Total	\$ 4,026,625	\$ 4,794,792	\$ 4,651,493	\$ 4,870,145

Team Merriam - Authorized Paid Positions

Department	Position	2023	2025	2026
Public Works	Public Works Director	1.00	1.00	1.00
	Public Works Superintendent	1.00	1.00	1.00
	Facilities Superintendent	1.00	1.00	1.00
	Foreman	2.00	2.00	2.00
	Fleet Superintendent	1.00	1.00	1.00
	Mechanic	1.00	1.00	1.00
	Senior Maintenance Worker	1.00	1.00	1.00
	Maintenance Worker	8.00	8.00	8.00
	Senior Facilities Maintenance Worker	2.00	2.00	2.00
	Office Coordinator - PW	1.00	1.00	1.00
	Landscape Technician	0.25	0.25	0.25
	Seasonal Labor	3.96	3.96	3.96
Total		23.21	23.21	23.21

GENERAL FUND

FIRE

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

Mission

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

Department Highlights

- ▶ 2025 marked the start of a renewed, 20-year Fire Services Contract between the Overland Park Fire Department and the City of Merriam.

- ▶ The Overland Park Fire Department received unanimous approval for retaining our Accredited status through the Center for Public Safety Excellence based on our annual compliance report submitted in July 2025.
- ▶ Our Utstein survival percentage for 2024 was 60%, significantly exceeding the national average of 32.8%.
- ▶ The Overland Park Fire Department was approved for the addition of Ladder 45 and six operational personnel for deployment in the fall of 2026, which will add to overall system reliability.
- ▶ The Overland Park Fire Department implemented Vector Scheduling to manage daily operations and staffing more efficiently.
- ▶ The Overland Park Fire Department expanded its use of FirstWatch to create an internal analytics dashboard, allowing us to drill down and isolate service areas to monitor better and influence operational decisions for improving our Standard of Cover and overall system reliability.

	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Contractual Services				
Contractual Fire Services	\$ 2,778,553	\$ 3,041,613	\$ 3,041,613	\$ 3,245,000
Equipment Rental and Maintenance	-	6,000	-	-
Education and Training	-	9,500	-	-
Dues and Subscriptions	25	500	100	-
Communications	126	2,200	500	-
Maintenance Contracts	5,960	17,500	-	-
Travel Expenses	-	1,500	-	-
Other Contractual	2,533	7,320	5,000	7,320
Total	2,787,197	3,086,133	3,047,213	3,252,320
Commodities				
Uniforms	6,032	13,500	7,500	-
Operating Supplies	15,619	22,860	43,100	-
Protective Clothing	3,923	1,500	1,500	40,000
Chemicals	-	3,000	-	-
Equipment <\$5k & Other Commodities	5,178	19,000	10,000	15,000
Total	30,752	59,860	62,100	55,000
Department Total	\$ 2,817,949	\$ 3,145,993	\$ 3,109,313	\$ 3,307,320

SPECIAL HIGHWAY FUND

Revenues

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

Expenditures

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

Annual Overlay/Street Repairs: This amount is the balance of dollars available in this fund after operating supplies and contingency.

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$361,992	\$335,992	\$659,495	\$709,325	\$373,333	111.10%
Other Taxes	296,443	301,830	299,830	300,000	-1,830	-0.60%
Investment Income	24,992	-	25,000	2,000	2,000	0.00%
Subtotal Revenues	321,435	301,830	324,830	302,000	170	0.10%
Total Resources	683,427	637,822	984,325	1,011,325	373,503	58.60%
EXPENDITURES						
Commodities	23,932	30,000	25,000	27,000	-3,000	-10.00%
Capital Improvements	-	300,000	250,000	275,000	-25,000	-8.30%
Subtotal Expenditures	23,932	330,000	275,000	302,000	-28,000	-8.50%
Total Uses	23,932	330,000	275,000	302,000	-28,000	-8.50%
Ending Balance	\$659,495	\$307,822	\$709,325	\$709,325	\$401,503	130.40%

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

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

SPECIAL ALCOHOL FUND

Revenues

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

Expenditures

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

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

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$29,309	\$35,520	\$36,491	\$39,282	\$39,282	10.6%
Other Taxes	25,902	26,791	26,791	26,000	26,000	-3%
Investment Income	1,280	200	1,000	1,000	1,000	0%
Subtotal Revenues	27,182	26,991	27,791	27,000	27,000	0%
Total Resources	56,491	62,511	64,282	66,282	66,282	6%
EXPENDITURES						
Health and Welfare	20,000	25,000	25,000	28,000	28,000	12%
Subtotal Expenditures	20,000	25,000	25,000	28,000	28,000	12%
Total Uses	20,000	25,000	25,000	28,000	28,000	12%
Ending Balance	\$36,491	\$37,511	\$39,282	\$38,282	\$38,282	2.1%

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

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

SPECIAL PARKS & RECREATION FUND

Revenues

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

Expenditures

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

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	15,953	22,165	23,022	30,814	8,649	39%
Other Taxes	25,902	26,792	26,792	27,000	208	0.8%
Investment Income	1,130	200	1,000	-	-200	0%
Subtotal Revenues	27,032	26,992	27,792	27,000	8	0%
Total Resources	42,985	49,157	50,814	57,814	8,657	17.6%
EXPENDITURES						
Health and Welfare	19,963	20,000	20,000	27,000	7,000	35%
Subtotal Expenditures	19,963	20,000	20,000	27,000	7,000	35%
Total Uses	19,963	20,000	20,000	27,000	7,000	35%
Ending Balance	23,022	29,157	30,814	30,814	1,657	5.7%

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

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

TRANSIENT GUEST TAX FUND

Revenues

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

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

Expenditures

Departmental detail may be found on the pages that follow.

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	486,162	506,109	497,410	439,888	-66,221	-13.10%
Other Taxes	567,654	550,000	550,000	570,000	20,000	3.60%
Investment Income	18,261	5,000	15,000	8,000	3,000	0.00%
Miscellaneous	70,890	70,875	61,815	75,400	4,525	6.40%
Subtotal Revenues	656,805	625,875	626,815	653,400	27,525	4.40%
Total Resources	1,142,967	1,131,984	1,124,225	1,093,288	-38,696	-3.40%
EXPENDITURES						
Personnel Services	376,570	397,048	396,525	422,960	25,912	6.50%
Operating	134,951	165,165	157,719	167,200	2,035	1.20%
Commodities	9,060	9,050	-	-	-9,050	-100.00%
Health and Welfare	124,976	130,870	130,093	133,500	2,630	2.00%
Subtotal Expenditures	645,557	702,133	684,337	723,660	21,527	3.10%
Total Uses	645,557	702,133	684,337	723,660	21,527	3.10%
Ending Balance	497,410	429,851	439,888	369,628	-60,223	-14.00%

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

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

Team Merriam - Authorized Paid Positions

Department	Position	2023	2025	2026
Administration - Visitor's Bureau	Tourism & Economic Development Manager	1.00	1.00	1.00
	Graphic Designer	1.00	1.00	1.00
	Total	2.00	2.00	2.00
Parks & Recreation - Special Events/Marketplace	Recreation Manager - Programs	1.00	1.00	1.00
	Marketplace Attendant	.32	.32	.32
	Total	1.32	1.32	1.32

TRANSIENT GUEST TAX
ADMINISTRATION ► VISITORS BUREAU

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

Mission

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

Department Highlights

- Served on the planning committee for the city’s 75th birthday and coordinated the Hearts Across Merriam campaign to enhance resident and visitor engagement.
- Recognized nationally with a SAVVY award for the Merriam Community & Visitor Guide from 3CMA.
- Hosted a speaker from KC2026 at the Tourism Advisory Council, providing insights on the World Cup and its anticipated impact on the Merriam community.
- Launched the Merriam Art Tour on Otocast, a free app guiding users to art across Merriam.
- Successfully met with over 20 media/content writers and influencers to enhance and elevate Merriam’s messaging as a premier destination in the KC metro region.
- Continued to support Walker School’s application for designation on the national registry of historic places.

MERRIAM OVERVIEW
FINANCIAL OVERVIEW
DEPARTMENT & FUND BUDGETS
CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT
GLOSSARY

RISK MANAGEMENT RESERVE FUND

Revenues

Transfer from the General Fund: No transfers are budgeted.

Expenditures

Contractual Services: Payments for legal and professional services.

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

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

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

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$1,050,803	\$1,090,764	\$1,152,352	\$1,152,352	\$61,588	5.6%
Investment Income	52,235	20,000	35,000	40,000	20,000	100%
Subtotal Revenues	52,235	20,000	35,000	40,000	20,000	100%
Transfers In	-	-	-	-	-	0%
Total Resources	1,103,038	1,110,764	1,187,352	1,192,352	81,588	7.3%
EXPENDITURES						
Contractual Services	-49,314	50,000	35,000	40,000	-10,000	-20%
Subtotal Expenditures	-49,314	50,000	35,000	40,000		
Total Uses	-49,314	50,000	35,000	40,000	-10,000	-20%
Ending Balance	1,152,352	1,060,764	1,152,352	1,152,352	-10,000	-20%
Health and Welfare	124,976	130,870	130,093	133,500	91,588	8.6%
Subtotal Expenditures	645,557	702,133	684,337	723,660	21,527	3.1%
Total Uses	645,557	702,133	684,337	723,660	21,527	3.1%
Ending Balance	497,410	429,851	439,888	369,628	-60,223	-14%

EQUIPMENT RESERVE FUND

Revenues

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

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

Expenditures

Capital Outlay: Planned purchases total \$1,616,685 for equipment and vehicles as detailed on the following page.

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

	Audited 2024	Budget 2025	Estimated 2025	Proposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$1,722,444	\$1,234,653	\$2,726,658	\$2,674,973	\$1,440,320	116.7%
Investment Income	676	10,000	30,000	50,000	40,000	400%
Miscellaneous	171,200	35,000	35,000	31,250	-3,750	-10.7%
Subtotal Revenues	171,876	45,000	65,000	81,250	36,250	80.6%
Transfers In	2,000,000	1,500,000	1,500,000	1,200,000	-300,000	-20%
Total Resources	\$3,894,320	\$2,779,653	\$4,291,658	\$3,956,223	\$1,176,570	42.3%
EXPENDITURES						
Capital Outlay	1,167,662	1,616,685	1,616,685	1,401,250	-215,435	-13.3%
Subtotal Expenditures	1,167,662	1,616,685	1,616,685	1,401,250	-215,435	-13.3%
Total Uses	1,167,662	1,616,685	1,616,685	1,401,250	-215,435	-13.3%
Ending Balance	\$2,726,658	\$1,162,968	\$2,674,973	\$2,554,973	\$1,392,005	119.7%

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

Guidelines: To finance the acquisition of equipment.

CAPITAL IMPROVEMENTS FUND

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

Mission

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

Department Highlights

Completed:

- ▶ Mill/Overlay and Curb Repair Project. Streets include W. 47th Terr., W. 48th St., W. 48th Terr., Eby St., Slater St., England St., Kessler St., Hayes St., and Benson St.
- ▶ Construction of the Quail Creek Gabion Repair Project.
- ▶ Installed new streetlight conduit on Shawnee Mission Parkway (Eby Ave. to Antioch Rd.) and Goodman St. (58th St. to just north of 55th Terr.)
- ▶ Construction of the 49th St. Improvement Project (CARS 2025) between Switzer Rd. to Antioch Rd.
- ▶ Design for the 75th Street Bridge Improvement Project with Overland Park between I-35 and King Cove Rd.
- ▶ Construction of the Undergrounding Utilities project along the Shawnee Mission Parkway corridor.
- ▶ Construction of the Underground Utilities on Knox St. Project with Evergy.
- ▶ Design for the Shawnee Mission Parkway and I-35 Preliminary Engineer Study.
- ▶ Construction of the 2025 Street and Drainage Improvements Project.
- ▶ Construction of the Station 46 Project.
- ▶ Construction of the HVAC and Building Control Upgrades Project at various city buildings.
- ▶ Design for the City Hall Interior Improvements Project.
- ▶ Commenced design for the Carter Ave., 67th St. to Carter Ave., Street Improvements Project.
- ▶ Commenced design for the Merriam Dr., 55th St. to Antioch Rd., Street Improvements Project.
- ▶ Commenced design for the West Vernon Place Improvements Project.
- ▶ Commenced design for the 2026 Street Improvements Project in Quail Creek.
- ▶ Commenced design for the 2026 Drainage Improvements Project.
- ▶ Traffic Signal Program Project, which includes purchase and installation of a new mast arm at 57th St., Shawnee Mission Parkway and Eby Ave., and Shawnee Mission Parkway and Antioch Rd.
- ▶ Ongoing design and coordination with the Kansas City Corps of Engineers for the Upper Turkey Creek Project, which was approved for consideration of construction with federal funds.

Capital Improvements Fund

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$32,335,690	\$29,691,244	\$36,943,186	\$41,897,617	\$12,206,373	41.1%
Sales Tax	2,629,055	2,522,850	2,522,850	2,686,372	163,522	6.5%
Miscellaneous	991,578	1,589,969	1,814,969	950,000	-639,969	-40.3%
Investment Income	2,015,228	300,000	999,800	400,000	100,000	33.3%
Subtotal Revenues	5,635,861	4,412,819	5,337,619	4,036,372	-376,447	-8.5%
Transfers In	5,865,794	4,583,618	4,583,618	3,972,000	-611,618	-13.3%
Total Resources	\$43,837,345	\$38,687,681	\$46,864,423	\$49,905,989	\$11,218,308	29%
EXPENDITURES						
Program	290,312	332,751	241,806	343,372	10,621	3.2%
Capital Improvements	6,603,847	7,798,563	4,725,000	11,291,875	3,493,312	44.8%
Subtotal Expenditures	6,894,159	8,131,314	4,966,806	11,635,247	3,503,933	43.1%
Transfers Out	-	-	-	-	-	0%
Total Uses	6,894,159	8,131,314	4,966,806	11,635,247	3,503,933	43.1%
Ending Balance	\$36,943,186	\$30,556,367	\$41,897,617	\$38,270,742	\$7,714,375	25.2%

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

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

I-35 TIF DISTRICT FUND

Revenues

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

Expenditures

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

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

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$7,623,806	\$1,116,448	\$4,626,925	\$6,012,882	12,206,373	41.10%
TIF Revenues	4,697,492	5,543,832	5,858,000	5,770,000	163,522	6.50%
Investment Income	131,234	10,000	35,000	10,000	-639,969	-40.30%
Subtotal Revenues	4,828,726	5,553,832	5,893,000	5,780,000	100,000	33.30%
Transfers In	-	-	-	-	-376,447	-8.50%
Total Resources	\$12,452,532	\$6,670,280	\$10,519,925	\$11,792,882	-611,618	-13.30%
EXPENDITURES					11,218,308	29.00%
Economic Development	7,741,919	4,307,043	4,507,043	6,145,584	10,621	3.20%
Capital Outlay	83,688	-	-	-	-	-
Subtotal Expenditures	7,825,607	4,307,043	4,507,043	6,145,584	3,493,312	44.80%
Interfund Transfers	-	500,000	-	692,000	3,503,933	43.10%
Total Uses	7,825,607	4,807,043	4,507,043	6,837,584	-	0.00%
Difference	4,626,925	1,863,237	6,012,882	4,955,298	3,092,061	43.10%
Ending Balance	\$36,943,186	\$30,556,367	\$41,897,617	\$38,270,742	\$7,714,375	25.20%

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

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

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

BOND AND INTEREST FUND

Revenues

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

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

	Audited 2024	Budget 2025	Estimated 2025	Poposed 2026	Increase Over Budget	% Change
REVENUES						
Beginning Balance	\$499,989	\$512,838	\$670,630	\$580,544	\$67,706	13.20%
Property Taxes	163,463	-	14,064	12,000	12,000	0.00%
City Sales/Use Taxes	2,629,056	2,522,850	2,522,850	2,630,000	107,150	4.20%
Other Taxes	-	11,964	-	-	-11,964	-100.00%
Investment Income	39,622	10,000	30,000	10,000	-	0.00%
Subtotal Revenues	2,832,141	2,544,814	2,566,914	2,652,000	107,186	4.20%
Transfers In		-	-	-	-	0.00%
Total Resources	\$3,332,130	\$3,057,652	\$3,237,544	\$3,232,544	\$174,892	5.70%
EXPENDITURES						
Debt Service	2,661,500	2,657,000	2,657,000	2,652,000	-5,000	-0.20%
Subtotal Expendi- tures	2,661,500	2,657,000	2,657,000	2,652,000	-5,000	-0.20%
Total Uses	2,661,500	2,657,000	2,657,000	2,652,000	-5,000	-0.20%
Ending Balance	\$670,630	\$400,652	\$580,544	\$580,544	\$179,892	44.90%

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

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

COMPENSATION PLAN

Effective January 1, 2026

Department	Position	Range Bottom	Range Top
City Council	Mayor	13,821	13,821
	Councilmember	6,266	6,266
Administration	City Administrator	159,779	223,690
	Assistant City Administrator	142,528	199,644
	Director Finance	133,149	186,418
	Human Resources Manager	108,670	152,148
	Assistant to the City Administrator	72,402	101,372
	City Clerk	72,402	101,372
	Accountant	72,402	101,372
	Communications & Public Engagement Manager	63,240	88,527
	Office Coordinator - HR	45,071	63,099
	Accounting Clerk	45,071	63,099
Information Services	IT Administrator	101,565	142,192
	Technology Specialist	63,240	88,527
Municipal Court	Court Administrator	72,402	101,372
	Court Clerk	45,071	63,099
Visitor's Bureau	Tourism & Economic Development Manager	82,913	116,081
	Graphic Designer	55,222	77,320
Police Department	Chief of Police	142,528	199,644
	Police Major	116,283	162,792
	Police Captain	101,565	142,192
	Police Sergeant	77,478	108,469
	Corporal	72,402	101,372
	Master Police Officer	67,665	94,731
	Police Officer	63,232	88,525
	Crime Analyst	59,085	82,710
	Community Service Officer	48,238	67,529
	Police Records Clerk	45,071	63,099
	Police Intern	15.70	19.62
Public Works	Public Works Director	142,528	199,644
	Public Works Superintendent	88,706	124,189
	Facilities Superintendent	82,913	116,081
	Fleet Superintendent	82,913	116,082

	Foreman	63,240	88,527
	Construction Inspector	59,085	82,710
	Mechanic	51,606	72,245
	Senior Maintenance Worker	48,238	67,529
	Senior Facilities Maintenance Worker	48,238	67,529
	Maintenance Worker	45,071	63,099
	Facility Maintenance Worker	45,071	63,099
	Office Coordinator - PW	45,071	63,099
	Landscape Technician	15.66	19.37
CIP Administration	Seasonal Laborer	77,487	108,482
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Culture & Recreation & Special Events	Director of Parks & Recreation	133,149	186,418
	Assistant Director Parks & Recreation	94,927	132,902
	Recreation Manager - Programs	72,402	101,372
	Recreation Manager - Fitness Programs	72,402	101,372
	Guest Services Manager	62,916	88,527
	Recreation Coordinator - Aquatics	51,606	72,245
	Recreation Coordinator - Fitness	51,606	72,245
	Recreation Coordinator - Programs	51,606	72,245
	Recreation Assistant - Programs	45,071	63,099
	Guest Services Coordinator	45,071	63,099
	Custodian	45,071	63,099
	Facility Attendant	15.70	19.62
	Head Lifeguard	15.70	19.62
	Recreation Intern	15.70	19.62
	Child Watch Attendant	14.81	18.51
	Fitness Attendant	14.81	18.51
	Lifeguard	14.81	18.51
	Slide & Concessions Attendant	13.97	17.46
<hr/>			
Community Development	Director Community Development	133,149	186,418
	Neighborhood Services Manager	77,478	108,469
	Building Inspector	59,085	82,710
	Planner	59,085	82,710
	Code Compliance Officer	48,238	67,529
	Office Coordinator - CD	45,071	63,099

STATISTICAL HISTORY

Demographic And Economic Statistics - Last Ten Years

December 31, 2024

Year	Population (a)	Median Age (b)	Unemployment Rate (c)	Per Capital Personal Income
2014	11,281	35.4	3.8%	29,798
2015	11,290	36.6	3.4%	29,530
2016	11,288	37.7	3.3%	31,184
2017	11,245	38.1	3.0%	32,109
2018	11,212	39.1	2.9%	40,206
2019	11,178	39.2	2.8%	38,376
2020	11,081	39.5	5.1%	40,221
2021	11,128	39.3	3.2%	46,355
2022	11,017	39.1	2.3%	49,793
2023	10,966	38.9	2.7%	50,133
2024	10,996	39.0	3.0%	49,300

(a) Population data for 2014-2020 is based upon State of Kansas estimates. The data for 2021 through 2024 is based on the 2020 Federal Census

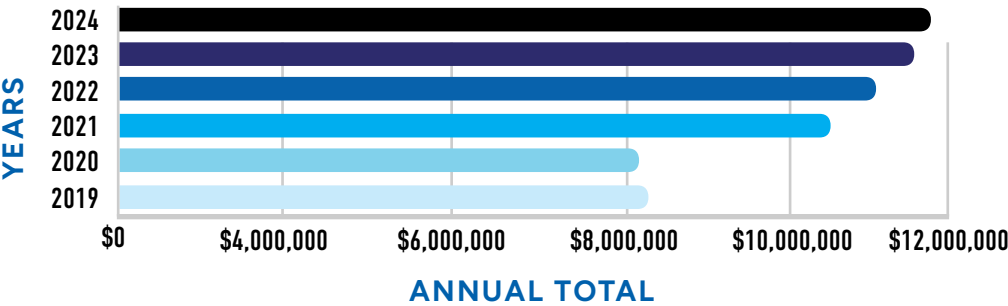
(b) County Economic Research Institute, Inc., Johnson County Zip Code Demographics.

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

City Sales and Use Tax History (General Fund only)

2019 through 2024

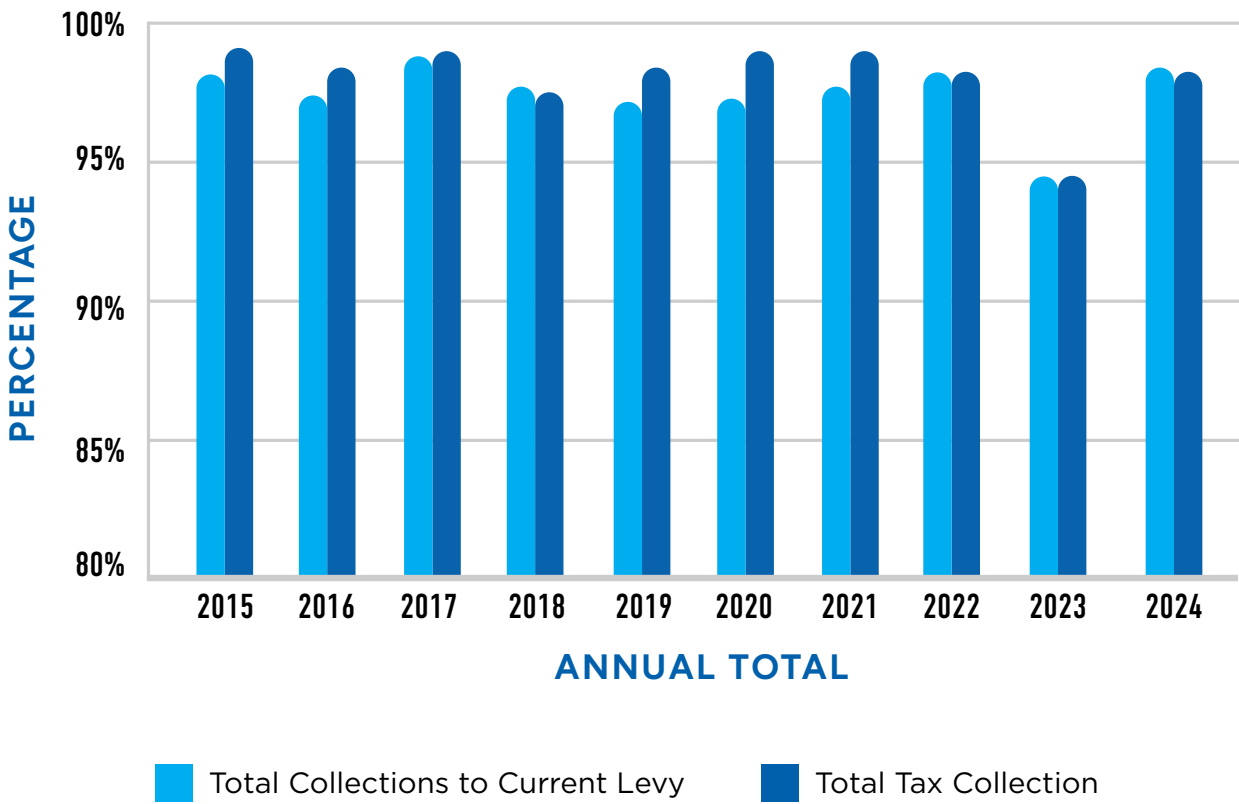
Year	2020	2021	2022	2023	2024
Annual Total	\$8,204,674	\$10,264,032	\$10,942,074	\$11,350,701	\$11,609,555



Property Tax Levies and Collections - Last Ten Fiscal Years

December 31, 2023

Year (1)	Total Tax Levy	Current Tax Collections	Percentage Current Tax Collected	Prior Years' Tax Collected	Total Tax Collections	Percentage Total Collection to Current Levy
2015	4,486,131	4,406,678	98.23%	44,737	4,451,415	99.23%
2016	4,752,735	4,635,807	97.54%	42,944	4,678,751	98.44%
2017	5,176,528	5,122,174	98.95%	1,237	5,123,411	98.97%
2018	5,272,454	5,151,191	97.70%	(10,380)	5,140,811	97.50%
2019	5,599,756	5,444,424	97.23%	68,510	5,512,934	98.45%
2020	5,697,480	5,548,723	97.39%	96,007	5,644,730	99.07%
2021	5,907,533	5,778,783	97.82%	75,824	5,854,607	99.10%
2022	6,236,896	6,173,280	98.98%	(1,423)	6,171,857	98.96%
2023	6,851,279	6,478,276	94.56%	-	6,478,276	94.56%
2024	\$7,172,520	\$7,047,587	98.26%	(\$33,294)	\$7,080,881	98.72%



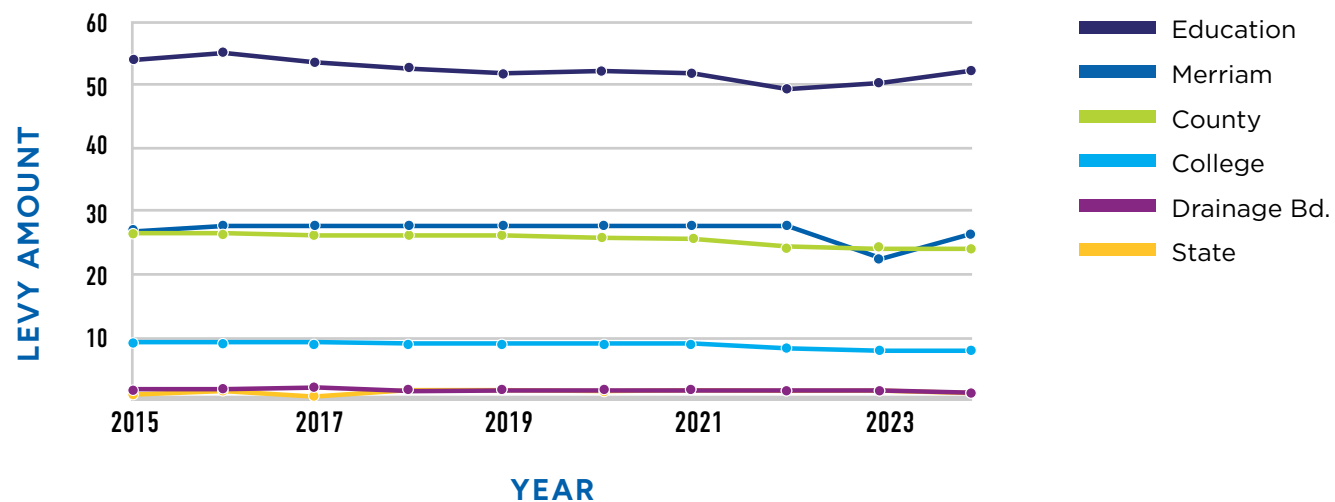
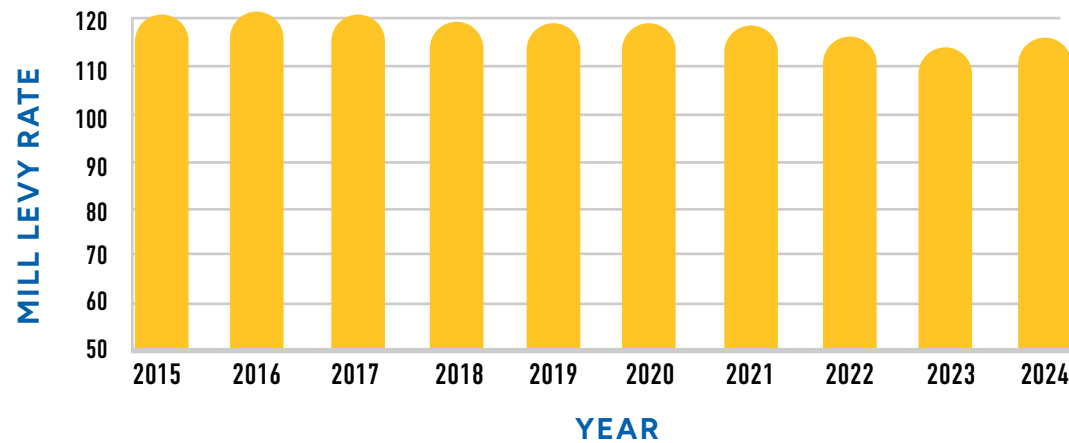
Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years

(per \$1,000 Assessed Valuation)

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

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

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

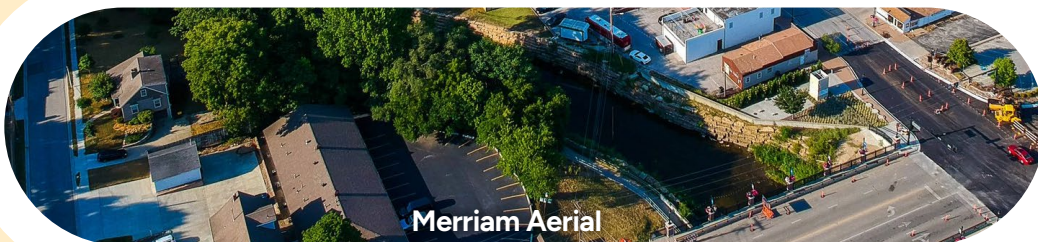


2026

CITY OF MERRIAM, KANSAS

PROPOSED CAPITAL IMPROVEMENT PROGRAM 2025-2030

ANNUAL BUDGET



Merriam Aerial

CAPITAL IMPROVEMENT PLAN HIGHLIGHTS

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

Description of the Capital Project Funds

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

1. General CIP Projects – Funding is provided by the City Council’s Capital Improvements Funding Policy No. 116. The policy allows for transfers of up to 50% of the 1.0% City Sales Tax plus 0.25% of the City Use tax. There are no restrictions on the type or location of projects using these funds.
2. Special Sales Tax Projects – Stormwater/Streets – Merriam voters approved a 0.25% City Sales tax dedicated to stormwater drainage and street improvements, to be collected for ten years from January 2011 through December 2020. In January 2020, Merriam voters extended the City Sales tax through December 2030. Revenues are supplemented with external grants whenever possible. Projects may be supported by transfers from General Projects if needed.
3. I-35 Redevelopment District Projects – Revenue consists of property taxes from the tax increment generated by the I-35 Redevelopment District less contractual payments to developers. Eligible projects must be located within the boundaries of the I-35 Redevelopment TIF District. Balances have grown due to completion of obligations under TIF agreements with some developers. Additionally, TIF increment has risen with property values. Funds may be used for economic development or projects in accordance with approved project development plans.

Fund Balances

2024 Balances (Unaudited) – Overall CIP balances increased by \$4 million, to \$36.3 million, due to higher than anticipated sales tax receipts, delaying of certain projects to 2025, and a smaller CIP project year. The Restricted Tax Increment Financing (TIF) fund balance had an ending balance of \$3.1 million.

- ▶ 2024 Actual Expenditures and Revenues – Project expenditures totaled \$8 million and revenues totaled \$12 million.
- ▶ 2025 Balances (Projected) – Projected CIP balances at December 31, 2025, are \$30 million after estimated expenditures and transfers. Estimated revenues and transfers are \$11.4 million. The Restricted Tax Increment Financing (TIF) fund balance for Merriam Town Center has a projected ending balance of \$1.5 million and for Merriam Pointe/Village & IKEA the projected balance is \$540,000.
- ▶ 2026 (Projected) -- Projected CIP balances at December 31, 2026, are \$30.4 million. Estimated CIP expenditures are \$10.5 million. Estimated revenues are \$10.1 million, including \$5.8 million from General Fund sales tax transfers, \$2.5 million from the 0.25% Street Stormwater City Sales Tax collections, and \$650,000 from federal and county grants.

Connection between the Bond Fund and the CIP Program

Outstanding general obligation (GO) bonds will total \$4,945,000 on December 31, 2025.

Related debt service is funded by the Bond Fund mill levy and a special 0.25% cent City sales tax dedicated to the recreational facility bonds. It is projected that these revenues will fully fund the annual debt service. If necessary, a transfer from the Capital Improvement Fund to the Bond Fund will make up the difference.

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 resident 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 the funds available each year in the plan. The forecast is based upon facts and assumptions, including actual trends and forecast 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" refers to infrastructure additions and improvements, rather than repairs. Typically, such improvements have a useful life of twenty years or more and a cost of greater than \$100,000. Merriam's Capital Improvement Program consists of street improvements, drainage improvements, park improvements and facility improvements. Examples include:

- ▶ Street Improvements- Arterial streets safety improvements, curb, gutter, sidewalk, and storm drain construction, residential street lighting, traffic signal installation and coordination, and ridge repair and rehabilitation
- ▶ Drainage Improvements- Bank stabilization, culverts, channel/creek improvements, flood mitigation projects, reconstruction/rehabilitation of old storm drain systems
- ▶ Building Construction and Improvements- Community Center, Police Facility, City Hall, Visitor's Bureau, Public Works
- ▶ Park Acquisition and Development- Land acquisition, parkland development & amenities, trail construction

Funding the Program

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

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

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

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

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

Impact of Projects on the Operating Budget

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

Program Development

The development process of the Capital Improvement Program involves input from various groups within the City. Following suggestions/requests from citizens, staff identify and rank 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 recommend 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 on priorities.

City Council's Role

City Council is the decision-making body of the City and approves all project budgets. The CIP is prioritized and authorized by the Council each year. Once a project is part of the five-year Capital Improvement Program, Council approves various milestones during the project, including: selection of engineer or architect, review of concept studies and designs, approving designs and concurrence to bid, acceptance of construction bid, approval of change orders during construction, acceptance of certificate of completion.

Total Funding Sources

	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Total General (non-bonded)	\$5,501,482	\$6,906,875	\$5,096,875	\$5,250,000	\$2,850,000	\$3,400,000	\$29,005,232
Total Grant/External Revenue	\$2,265,870	\$950,000	\$3,362,000	\$450,000	\$3,000,000	\$2,000,000	\$12,027,870
Total Special Highway Fund	\$300,000	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$1,500,000
Total Special Sales Tax	\$6,957,000	\$2,443,000	\$6,178,000	\$1,640,000	\$6,385,000	\$2,890,000	\$26,493,000
Total TIF District	\$5,535,000	\$692,000	\$0	\$430,000	\$0	\$0	\$6,657,000
	\$20,559,352	\$11,291,875	\$14,936,875	\$7,770,000	\$12,535,000	\$8,590,000	\$75,683,102

General Projects Funding Source

Project #	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
26-02	Ox Bow/Turkey Creek Connecting Trail	\$25,000	\$125,000					\$150,000
02-04	Upper Turkey Creek Drainage Improvement	\$375,000	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,943,750
25-05	Underground Utilities - Knox Street	\$80,000						\$80,000
22-02	Traffic Signal Program	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000
04-03	Streetlight LED Conversion Program	\$731,482	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,731,482
15-04	Public Art	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000
24-05	Station 46 Apron	\$500,000						\$500,000
24-07	Public Transit Improvements	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
21-04	Pedestrian and Bicycle Mobility Program	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000
11-03	Small Drainage Projects	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000
25-08	Shawnee Mission Parkway Interchange Engineering	\$190,000						\$190,000
20-02	Sidewalk Maintenance/Repair Program	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
24-06	Park & Rec Masterplan & Implementation		\$150,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,250,000
20-01	City Hall Interior Improvements	\$70,000	\$630,000					\$700,000
24-03	Mill & Overlay Maintenance Program	\$570,000	\$1,200,000	\$20,000	\$145,000	\$870,000	\$520,000	\$3,325,000
25-04	75th St. Bridge Repair over Turkey Creek	\$1,100,000						\$1,100,000
25-02	Merriam Dr. and Antioch Rd. Roundabout Design						\$900,000	\$900,000
19-02	Downtown Revitalization	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
		\$5,501,482	\$6,906,875	\$5,096,875	\$5,250,000	\$2,850,000	\$3,400,000	\$29,005,232

General Projects Funding Source

Project #	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
26-02	Ox Bow/Turkey Creek Connecting Trail		\$100,000.00					\$100,000.00
26-01	2026 Drainage Project		\$200,000.00					\$200,000.00
04-03	Streetlight LED Conversion Program	\$522,870.00						\$522,870.00
25-09	CARS 2030 Merriam Dr. - Shawnee Mission Pkwy to Johnson Dr.						\$2,000,000.00	\$2,000,000.00
25-01	2025 Street & Drainage Improvements	\$250,000.00						\$250,000.00
25-06	CARS 2028 Johnson Dr. - Mackey St. to East City Limits				\$450,000.00			\$450,000.00
24-02	CARS 2026 Carter Ave - 67th Street to Carter		\$650,000.00					\$650,000.00
22-01	CARS 2029 Merriam Dr. - Johnson Drive to 55th Street					\$3,000,000.00		\$3,000,000.00
25-07	CARS 2027 Merriam Dr. - 55th St to 50th Terr.			\$3,362,000.00				\$3,362,000.00
24-01	CARS 2025 49th Street - Antioch to Switzer	\$1,493,000.00						\$1,493,000.00
		\$2,265,870.00	\$950,000.00	\$3,362,000.00	\$450,000.00	\$3,000,000.00	\$2,000,000.00	\$12,027,870.00

Special Street & Highway Funding Source

Project #	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
21-01	W. Vernon Place Improvements			\$300,000.00				\$300,000.00
24-03	Mill & Overlay Maintenance Program	\$300,000.00	\$300,000.00			\$300,000.00	\$300,000.00	\$1,200,000.00
		\$300,000.00	\$300,000.00	\$300,000.00	\$0.00	\$300,000.00	\$300,000.00	\$1,500,000.00

Special Sales Tax Funding Source

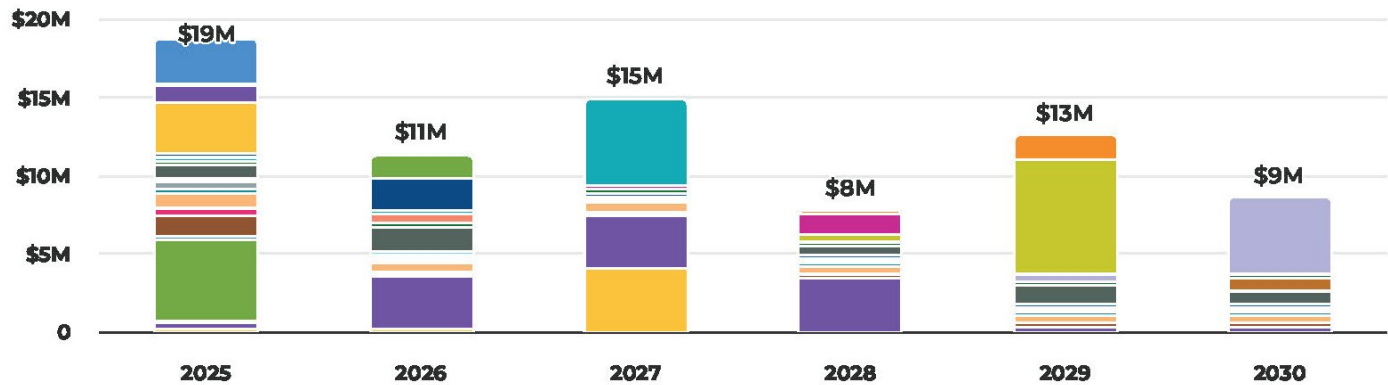
Project #	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
26-01	2026 Drainage Project	\$170,000	\$1,270,000					\$1,440,000
21-01	W. Vernon Place Improvements	\$200,000	\$200,000	\$3,750,000				\$4,150,000
25-09	CARS 2030 Merriam Dr. - Shawnee Mission Pkwy to Johnson Dr.					\$560,000	\$2,890,000	\$3,450,000
25-01	2025 Street & Drainage Improvements	\$2,610,000						\$2,610,000
25-06	CARS 2028 Johnson Dr. - Mackey St. to East City Limits			\$190,000	\$950,000			\$1,140,000
24-02	CARS 2026 Carter Ave - 67th Street to Carter	\$225,000	\$673,000					\$898,000
25-10	71st Street Reconstruction - Switzer to EOP				\$190,000	\$1,550,000		\$1,740,000
22-01	CARS 2029 Merriam Dr. - Johnson Drive to 55th Street				\$500,000	\$4,275,000		\$4,775,000
25-07	CARS 2027 Merriam Dr. - 55th St to 50th Terr.	\$200,000	\$300,000	\$2,238,000				\$2,738,000
24-01	CARS 2025 49th Street - Antioch to Switzer	\$1,752,000						\$1,752,000
		\$5,157,000	\$2,443,000	\$6,178,000	\$1,640,000	\$6,385,000	\$2,890,000	\$26,493,000

TIF District Funding Source

Project #	Request Title	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
22-05	Underground Utilities	\$5,235,000.00						\$5,235,000.00
25-08	Shawnee Mission Parkway Interchange Engineering	\$300,000.00						\$300,000.00
24-03	Mill & Overlay Maintenance Program				\$430,000.00			\$430,000.00
24-02	CARS 2026 Carter Ave - 67th Street to Carter		\$692,000.00					\$692,000.00
		\$5,535,000.00	\$692,000.00	\$0.00	\$430,000.00	\$0.00	\$0.00	\$6,657,000.00

Capital Improvement Project

FY25 - FY30 Capital Improvement Project Projects



2025 Street & Drainage Improvements	\$2,860,000	3.87%	Public Transit Improvements	\$90,000	0.12%
2026 Drainage Project	\$1,640,000	2.22%	Shawnee Mission Parkway Interchange Engineering	\$490,000	0.66%
71st Street Reconstruction - Switzer to EOP	\$1,740,000	2.36%	Sidewalk Maintenance/Repair Program	\$1,200,000	1.62%
75th St. Bridge Repair over Turkey Creek	\$1,100,000	1.49%	Small Drainage Projects	\$3,475,000	4.70%
CARS 2025 49th Street - Antioch to Switzer	\$3,245,000	4.39%	Station 46 Apron	\$500,000	0.68%
CARS 2026 Carter Ave - 67th Street to Carter	\$2,240,000	3.03%	Streetlight LED Conversion Program	\$2,254,352	3.05%
CARS 2027 Merriam Dr. - 55th St to Antioch	\$6,100,000	8.26%	Traffic Signal Program	\$730,000	0.99%
CARS 2028 Johnson Dr. - Mackey St. to East City Limits	\$1,590,000	2.15%	Underground Utilities	\$5,235,000	7.09%
CARS 2029 Merriam Dr. - Johnson Drive to 55th Street	\$7,775,000	10.52%	Underground Utilities - Knox Street	\$80,000	0.11%
CARS 2030 Merriam Dr. - Shawnee Mission Pkwy to Johnson Dr.	\$5,450,000	7.38%	Upper Turkey Creek Drainage Improvement	\$10,943,750	14.81%
City Hall Interior Improvements	\$700,000	0.95%	W. Vernon Place Improvements	\$4,450,000	6.02%
Downtown Revitalization	\$1,500,000	2.03%			
Merriam Dr. and Antioch Rd. Roundabout Design	\$900,000	1.22%			
Mill & Overlay Maintenance Program	\$4,955,000	6.71%			
Ox Bow/Turkey Creek Connecting Trail	\$250,000	0.34%			
Park & Rec Masterplan & Implementation	\$1,250,000	1.69%			
Pedestrian and Bicycle Mobility Program	\$450,000	0.61%			
Public Art	\$690,000	0.93%			

Summary of Requests

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
25-01 2025 Street & Drainage Improvements	\$2,860,000	\$0	\$0	\$0	\$0	\$0	\$2,860,000
26-01 2026 Drainage Project	\$170,000	\$1,470,000	\$0	\$0	\$0	\$0	\$1,640,000
25-10 71st Street Reconstruction - Switzer to EOP	\$0	\$0	\$0	\$190,000	\$1,550,000	\$0	\$1,740,000
25-04 75th St. Bridge Repair over Turkey Creek	\$1,100,000	\$0	\$0	\$0	\$0	\$0	\$1,100,000
24-01 CARS 2025 49th Street - Antioch to Switzer	\$3,245,000	\$0	\$0	\$0	\$0	\$0	\$3,245,000
24-02 CARS 2026 Carter Ave - 67th Street to Carter	\$225,000	\$2,015,000	\$0	\$0	\$0	\$0	\$2,240,000
25-07 CARS 2027 Merriam Dr. - 55th St to Antioch	\$200,000	\$300,000	\$5,600,000	\$0	\$0	\$0	\$6,100,000
25-06 CARS 2028 Johnson Dr. - Mackey St. to East City Limits	\$0	\$0	\$190,000	\$1,400,000	\$0	\$0	\$1,590,000
22-01 CARS 2029 Merriam Dr. - Johnson Drive to 55th Street	\$0	\$0	\$0	\$500,000	\$7,275,000	\$0	\$7,775,000

Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
25-09 CARS 2030 Merriam Dr. - Shawnee Mission Pkwy to Johnson Dr.	\$0	\$0	\$0	\$0	\$560,000	\$4,890,000	\$5,450,000
20-01 City Hall Interior Improvements	\$70,000	\$630,000	\$0	\$0	\$0	\$0	\$700,000
19-02 Downtown Revitalization	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
25-02 Merriam Dr. and Antioch Rd. Roundabout Design	\$0	\$0	\$0	\$0	\$0	\$900,000	\$900,000
24-03 Mill & Overlay Maintenance Program	\$870,000	\$1,500,000	\$20,000	\$575,000	\$1,170,000	\$820,000	\$4,955,000
26-02 Ox Bow/Turkey Creek Connecting Trail	\$25,000	\$225,000	\$0	\$0	\$0	\$0	\$250,000
24-06 Park & Rec Masterplan & Implementation	\$0	\$150,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,250,000
21-04 Pedestrian and Bicycle Mobility Program	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000
15-04 Public Art	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000
24-07 Public Transit Improvements	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
25-08 Shawnee Mission Parkway Interchange Engineering	\$490,000	\$0	\$0	\$0	\$0	\$0	\$490,000
20-02 Sidewalk Maintenance/Repair Program	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
11-03 Small Drainage Projects	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000
24-05 Station 46 Apron	\$500,000	\$0	\$0	\$0	\$0	\$0	\$500,000
04-03 Streetlight LED Conversion Program	\$1,254,352	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,254,352
22-02	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000

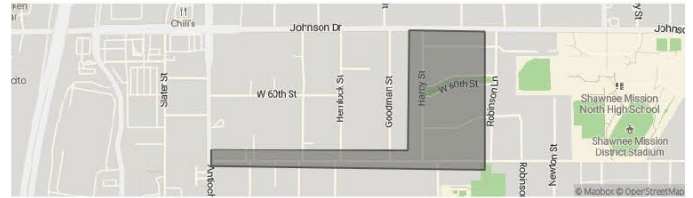
Project No. / Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Traffic Signal Program							
22-05	\$5,235,000	\$0	\$0	\$0	\$0	\$0	\$5,235,000
Underground Utilities							
25-05	\$80,000	\$0	\$0	\$0	\$0	\$0	\$80,000
Underground Utilities - Knox Street							
02-04	\$375,000	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,943,750
Upper Turkey Creek Drainage Improvement							
21-01	\$200,000	\$200,000	\$4,050,000	\$0	\$0	\$0	\$4,450,000
W. Vernon Place Improvements							
Total Summary of Requests	\$18,759,352	\$11,291,875	\$14,936,875	\$7,770,000	\$12,535,000	\$8,590,000	\$73,883,102

2025 Street & Drainage Improvements

Overview

Department	Public Works
Project Number	25-01
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

This project includes the rehabilitation of 61st Street from Antioch Rd. to East City Limits, Hardy St. (Johnson Dr. to 61st St.), and 59th Terr., 60th St. and 60th Terr. (Hardy St. to East City Limits). The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, pavement markings, and replacement of deteriorated storm sewer. This project is partially funded by the Johnson County Stormwater Management Program for the lining/replacement of storm sewer on this project.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$2.86M	\$2.86M	\$2.86M

Detailed Breakdown

Category	FY2025	Total
Construction/Maintenance	\$2,550,000	\$2,550,000
Design/Engineering	\$250,000	\$250,000
Land/Right-of-way	\$40,000	\$40,000
Utility Relocation	\$20,000	\$20,000
Total	\$2,860,000	\$2,860,000

Funding Sources

Detailed Breakdown

Category	FY2025	Total
Special Sales Tax	\$2,610,000	\$2,610,000
Grant/External Revenue	\$250,000	\$250,000
Total	\$2,860,000	\$2,860,000

2026 Drainage Project

Overview

Department	Public Works
Project Number	26-01
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

This project includes lining and/or upsizing the deteriorated storm sewer. The City of Merriam plans to request funding from Johnson County Stormwater Management Program for the lining/replacement of storm sewer on this project.

Details

Estimated Start Year: 2025

Estimated Completion Year: 2026

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$170K	\$1.64M	\$1.64M

Detailed Breakdown

Category	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$1,400,000	\$1,400,000
Design/Engineering	\$170,000	\$0	\$170,000
Land/Right-of-way	\$0	\$50,000	\$50,000
Utility Relocation	\$0	\$20,000	\$20,000
Total	\$170,000	\$1,470,000	\$1,640,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	Total
Special Sales Tax	\$170,000	\$1,270,000	\$1,440,000
Grant/External Revenue	\$0	\$200,000	\$200,000
Total	\$170,000	\$1,470,000	\$1,640,000

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND
BUDGETS

CAPITAL IMPROVEMENT
PROGRAM & DEBT MANAGEMENT

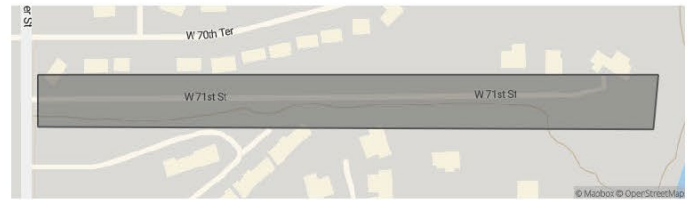
GLOSSARY

71st Street Reconstruction - Switzer to EOP

Overview

Department	Public Works
Project Number	25-10
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2028

Estimated Completion Year: 2029

Capital Cost

FY2025 Budget

\$0

Total Budget (all years)

\$1.74M

Project Total

\$1.74M

Detailed Breakdown

Category	FY2028	FY2029	Total
Construction/Maintenance	\$0	\$1,500,000	\$1,500,000
Design/Engineering	\$190,000	\$0	\$190,000
Land/Right-of-way	\$0	\$30,000	\$30,000
Utility Relocation	\$0	\$20,000	\$20,000
Total	\$190,000	\$1,550,000	\$1,740,000

Funding Sources

Detailed Breakdown

Category	FY2028	FY2029	Total
Special Sales Tax	\$190,000	\$1,550,000	\$1,740,000
Total	\$190,000	\$1,550,000	\$1,740,000

75th St. Bridge Repair over Turkey Creek

Overview

Department	Public Works
Project Number	25-04
Request Groups	General Projects

Project Location



Description

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

Details

Estimated Start Year: 2024

Estimated Completion Year: 2025

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$1.1M	\$1.1M	\$1.1M

Detailed Breakdown

Category	FY2025	Total
Construction/Maintenance	\$1,100,000	\$1,100,000
Total	\$1,100,000	\$1,100,000

Funding Sources

Detailed Breakdown

Category	FY2025	Total
General (non-bonded)	\$1,100,000	\$1,100,000
Total	\$1,100,000	\$1,100,000

MERRIAM OVERVIEW

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PROGRAM & DEBT MANAGEMENT

GLOSSARY

CARS 2025 49th Street - Antioch to Switzer

Overview

Department	Public Works
Project Number	24-01
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2023	Estimated Completion Year: 2025
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$3.25M	\$3.25M	\$3.25M

Detailed Breakdown

Category	FY2025	Total
Construction/Maintenance	\$3,100,000	\$3,100,000
Land/Right-of-way	\$100,000	\$100,000
Design/Engineering	\$25,000	\$25,000
Utility Relocation	\$20,000	\$20,000
Total	\$3,245,000	\$3,245,000

Funding Sources

Detailed Breakdown

Category	FY2025	Total
Special Sales Tax	\$1,752,000	\$1,752,000
Grant/External Revenue	\$1,493,000	\$1,493,000
Total	\$3,245,000	\$3,245,000

CARS 2026 Carter Ave - 67th Street to Carter

Overview

Department	Public Works
Project Number	24-02
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2025

Estimated Completion Year: 2026

Capital Cost

FY2025 Budget

\$225K

Total Budget (all years)

\$2.24M

Project Total

\$2.24M

Detailed Breakdown

Category	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$2,000,000	\$2,000,000
Design/Engineering	\$200,000	\$0	\$200,000
Land/Right-of-way	\$25,000	\$0	\$25,000
Utility Relocation	\$0	\$15,000	\$15,000
Total	\$225,000	\$2,015,000	\$2,240,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	Total
Special Sales Tax	\$225,000	\$673,000	\$898,000
TIF District	\$0	\$692,000	\$692,000
Grant/External Revenue	\$0	\$650,000	\$650,000
Total	\$225,000	\$2,015,000	\$2,240,000

CARS 2027 Merriam Dr. - 55th St to Antioch

Overview

Department	Public Works
Project Number	25-07
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

The project includes 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, 10' share use path, streetlights and new pavement markings. The City plans to request funding from Johnson County CARS and has received federal funding from the Surface Transportation Program (STP).

Details

Estimated Start Year: 2025

Estimated Completion Year: 2027

Capital Cost

FY2025 Budget

\$200K

Total Budget (all years)

\$6.1M

Project Total

\$6.1M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	Total
Construction/Maintenance	\$0	\$0	\$5,525,000	\$5,525,000
Design/Engineering	\$200,000	\$225,000	\$50,000	\$475,000
Land/Right-of-way	\$0	\$75,000	\$0	\$75,000
Utility Relocation	\$0	\$0	\$25,000	\$25,000
Total	\$200,000	\$300,000	\$5,600,000	\$6,100,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	Total
Grant/External Revenue	\$0	\$0	\$3,362,000	\$3,362,000
Special Sales Tax	\$200,000	\$300,000	\$2,238,000	\$2,738,000
Total	\$200,000	\$300,000	\$5,600,000	\$6,100,000

CARS 2028 Johnson Dr. - Mackey St. to East City Limits

Overview

Department	Public Works
Project Number	25-06
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2027

Estimated Completion Year: 2028

Capital Cost

FY2025 Budget

\$0

Total Budget (all years)

\$1.5M

Project Total

\$1.5M

Detailed Breakdown

Category	FY2027	FY2028	Total
Construction/Maintenance	\$0	\$1,290,000	\$1,290,000
Design/Engineering	\$160,000	\$0	\$160,000
Land/Right-of-way	\$30,000	\$0	\$30,000
Utility Relocation	\$0	\$20,000	\$20,000
Total	\$190,000	\$1,310,000	\$1,500,000

Funding Sources

Detailed Breakdown

Category	FY2027	FY2028	Total
Special Sales Tax	\$190,000	\$950,000	\$1,140,000
Grant/External Revenue	\$0	\$450,000	\$450,000
Total	\$190,000	\$1,400,000	\$1,590,000

CARS 2029 Merriam Dr. - Johnson Drive to 55th Street

Overview

Department	Public Works
Project Number	22-01
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2028

Estimated Completion Year: 2029

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$0	\$7.78M	\$7.78M

Detailed Breakdown

Category	FY2028	FY2029	Total
Construction/Maintenance	\$0	\$7,200,000	\$7,200,000
Design/Engineering	\$500,000	\$0	\$500,000
Land/Right-of-way	\$0	\$50,000	\$50,000
Utility Relocation	\$0	\$25,000	\$25,000
Total	\$500,000	\$7,275,000	\$7,775,000

Funding Sources

Detailed Breakdown

Category	FY2028	FY2029	Total
Special Sales Tax	\$500,000	\$4,275,000	\$4,775,000
Grant/External Revenue	\$0	\$3,000,000	\$3,000,000
Total	\$500,000	\$7,275,000	\$7,775,000

CARS 2030 Merriam Dr. - Shawnee Mission Pkwy to Johnson Dr.

Overview

Department	Public Works
Project Number	25-09
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

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

Details

Estimated Start Year: 2029

Estimated Completion Year: 2030

Capital Cost

FY2025 Budget

\$0

Total Budget (all years)

\$5.45M

Project Total

\$5.45M

Detailed Breakdown

Category	FY2029	FY2030	Total
Construction/Maintenance	\$0	\$4,840,000	\$4,840,000
Design/Engineering	\$560,000	\$0	\$560,000
Land/Right-of-way	\$0	\$30,000	\$30,000
Utility Relocation	\$0	\$20,000	\$20,000
Total	\$560,000	\$4,890,000	\$5,450,000

Funding Sources

Detailed Breakdown

Category	FY2029	FY2030	Total
Special Sales Tax	\$560,000	\$2,890,000	\$3,450,000
Grant/External Revenue	\$0	\$2,000,000	\$2,000,000
Total	\$560,000	\$4,890,000	\$5,450,000

City Hall Interior Improvements

Overview

Department	Administration
Project Number	20-01
Request Groups	General Projects

Project Location



Description

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

Details

Estimated Start Year: 2025	Estimated Completion Year: 2026
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$70K	\$700K	\$700K

Detailed Breakdown

Category	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$630,000	\$630,000
Design/Engineering	\$70,000	\$0	\$70,000
Total	\$70,000	\$630,000	\$700,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	Total
General (non-bonded)	\$70,000	\$630,000	\$700,000
Total	\$70,000	\$630,000	\$700,000

Downtown Revitalization

Overview

Department	Community Development
Project Number	19-02
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2022	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$250K	\$1.5M	\$1.5M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000

Funding Sources

Detailed Breakdown

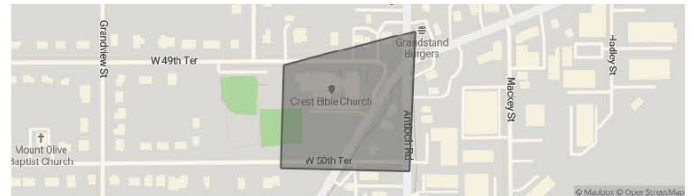
Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000
Total	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,500,000

Merriam Dr. and Antioch Rd. Roundabout Design

Overview

Department	Public Works
Project Number	25-02
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

The Merriam Connected Corridor Plan was completed in 2022 in partnership with Overland Park. This Plan provided recommendations for the Merriam Dr. corridor from 50th Terr. to East City Limits, including a roundabout at the intersection of Antioch Rd. and Merriam Dr. and realignment of Merriam Dr. A preliminary engineering study has been completed which includes estimated construction costs, intersection geometrics and potential land acquisition. This intersection is located on the city border of Merriam and Overland Park and will require final approval by both cities.

Details

Estimated Start Year: 2030

Estimated Completion Year: 2030

Capital Cost

FY2025 Budget

\$0

Total Budget (all years)

\$900K

Project Total

\$900K

Detailed Breakdown

Category	FY2030	Total
Design/Engineering	\$900,000	\$900,000
Total	\$900,000	\$900,000

Funding Sources

Detailed Breakdown

Category	FY2030	Total
General (non-bonded)	\$900,000	\$900,000
Total	\$900,000	\$900,000

Mill & Overlay Maintenance Program

Overview

Department	Public Works
Project Number	24-03
Request Groups	Maintenance Program

Project Location



Description

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

2025 Streets: W. 47th Terr., W. 48th St., W. 48th Terr., Eby St., Slater St., England St., Kessler St., Hayes St., and Benson St.

2026 Streets: W. 69th St., W. 69th Terr., W. 70th St., W. 70th Terr., Kessler St., Grandview Dr., Eby Ave., Benson St., and Slater St.

2028 Streets: Slater St., W. 60th St., and W. 60th Terr.

2029 Streets: W. 57th St., W. 58th Terr. W. 58th St., Hocker Dr., and Kessler Ln.

2030 Streets: W. 60th St., W. 60th Terr., and W. Campbell Ln.

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$870K	\$4.96M	\$4.96M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$850,000	\$1,500,000	\$0	\$555,000	\$1,150,000	\$800,000	\$4,855,000
Design/Engineering	\$20,000	\$0	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Total	\$870,000	\$1,500,000	\$20,000	\$575,000	\$1,170,000	\$820,000	\$4,955,000

Funding Sources

Detailed Breakdown

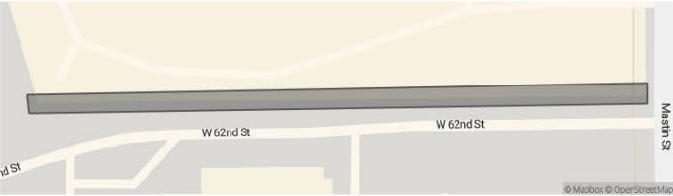
Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$570,000	\$1,200,000	\$20,000	\$145,000	\$870,000	\$520,000	\$3,325,000
Special Highway Fund	\$300,000	\$300,000	\$0	\$0	\$300,000	\$300,000	\$1,200,000
TIF District	\$0	\$0	\$0	\$430,000	\$0	\$0	\$430,000
Total	\$870,000	\$1,500,000	\$20,000	\$575,000	\$1,170,000	\$820,000	\$4,955,000

Ox Bow/Turkey Creek Connecting Trail

Overview

Department	Public Works
Project Number	26-02
Request Groups	General Projects

Project Location



Description

This project includes constructing a pedestrian trail link that connects the Oxbow Trail in the City of Shawnee to existing sidewalk on Mastin St. that eventually ties into the Turkey Creek Streamway Trail near Campbell Park. This is a joint project between the Cities of Shawnee and Merriam and is partially funded by federal funds from the Transportation Alternatives program.

Details

Estimated Start Year: 2025	Estimated Completion Year: 2027
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$25K	\$250K	\$250K

Detailed Breakdown

Category	FY2025	FY2026	Total
Construction/Maintenance	\$0	\$160,000	\$160,000
Design/Engineering	\$25,000	\$25,000	\$50,000
Land/Right-of-way	\$0	\$30,000	\$30,000
Utility Relocation	\$0	\$10,000	\$10,000
Total	\$25,000	\$225,000	\$250,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	Total
General (non-bonded)	\$25,000	\$125,000	\$150,000
Grant/External Revenue	\$0	\$100,000	\$100,000
Total	\$25,000	\$225,000	\$250,000

Park & Rec Masterplan & Implementation

Overview

Department	Parks & Recreation
Project Number	24-06
Request Groups	General Projects

Description

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

Details

Estimated Start Year:	2026	Estimated Completion Year:	2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$0	\$1.25M	\$1.25M

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$0	\$275,000	\$275,000	\$275,000	\$275,000	\$1,100,000
Design/Engineering	\$150,000	\$0	\$0	\$0	\$0	\$150,000
Total	\$150,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,250,000

Funding Sources

Detailed Breakdown

Category	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$150,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,250,000
Total	\$150,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,250,000

Pedestrian and Bicycle Mobility Program

Overview

Department	Public Works
Project Number	21-04
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2021	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$75K	\$450K	\$450K

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$450,000

Public Art

Overview

Department	Administration
Project Number	15-04
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2023	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$115K	\$690K	\$690K

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000
Total	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000
Total	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$115,000	\$690,000

Public Transit Improvements

Overview

Department	Public Works
Project Number	24-07
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2024	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$15K	\$90K	\$90K

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000
Total	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$90,000

Shawnee Mission Parkway Interchange Engineering

Overview

Department	Public Works
Project Number	25-08
Request Groups	I-35 Redevelopment District Projects

Description

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

Details

Estimated Start Year: 2024

Estimated Completion Year: 2025

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$490K	\$490K	\$490K

Detailed Breakdown

Category	FY2025	Total
Design/Engineering	\$490,000	\$490,000
Total	\$490,000	\$490,000

Funding Sources

Detailed Breakdown

Category	FY2025	Total
TIF District	\$300,000	\$300,000
General (non-bonded)	\$190,000	\$190,000
Total	\$490,000	\$490,000

Sidewalk Maintenance/Repair Program

Overview

Department	Public Works
Project Number	20-02
Request Groups	Maintenance Program

Description

This project includes assessing the condition of existing sidewalks throughout the City and performing repairs and maintenance as needed. This program is to supplement the Public Works efforts in addressing these types of repairs.

Details

Estimated Start Year: 2022	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$200K	\$1.2M	\$1.2M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000
Total	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,200,000

Small Drainage Projects

Overview

Department	Public Works
Project Number	11-03
Request Groups	Maintenance Program

Description

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

Details

Estimated Start Year: 2022	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$975K	\$3.48M	\$3.48M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000
Total	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000

Funding Sources

Detailed Breakdown

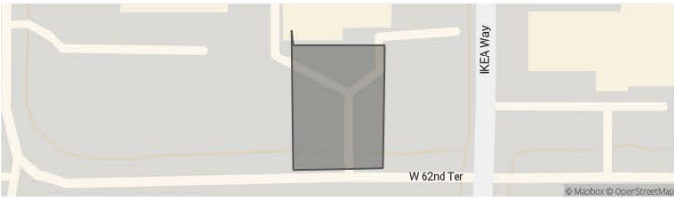
Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000
Total	\$975,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,475,000

Station 46 Apron

Overview

Department	Public Works
Project Number	24-05
Request Groups	General Projects

Project Location



Description

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

Details

Estimated Start Year: 2025	Estimated Completion Year: 2025
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$500K	\$500K	\$500K

Detailed Breakdown

Category	FY2025	Total
Construction/Maintenance	\$500,000	\$500,000
Total	\$500,000	\$500,000

Funding Sources

Detailed Breakdown

Category	FY2025	Total
General (non-bonded)	\$500,000	\$500,000
Total	\$500,000	\$500,000

Streetlight LED Conversion Program

Overview

Department	Public Works
Project Number	04-03
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2024	Estimated Completion Year: 2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$731K	\$1.73M	\$1.73M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$731,482	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,731,482
Total	\$731,482	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,731,482

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$731,482	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,731,482
Grant/External Revenue	\$522,870	\$0	\$0	\$0	\$0	\$0	\$522,870
Total	\$1,254,352	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,254,352

Traffic Signal Program

Overview

Department	Public Works
Project Number	22-02
Request Groups	General Projects

Description

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

Details

Estimated Start Year: 2024	Estimated Completion Year: 2030
----------------------------	---------------------------------

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$230K	\$730K	\$730K

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
Construction/Maintenance	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000
Total	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000

Funding Sources

Detailed Breakdown

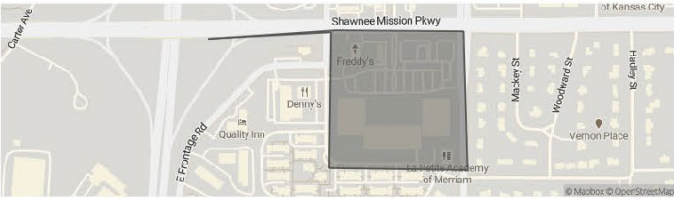
Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	Total
General (non-bonded)	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000
Total	\$230,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$730,000

Underground Utilities

Overview

Department	Public Works
Project Number	22-05
Request Groups	I-35 Redevelopment District Projects

Project Location



Description

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

Details

Estimated Start Year: 2024	Estimated Completion Year: 2025
----------------------------	---------------------------------

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$5.24M	\$5.24M	\$5.24M

Detailed Breakdown

Category	FY2025	Total
Construction/Maintenance	\$4,235,000	\$4,235,000
Other	\$1,000,000	\$1,000,000
Total	\$5,235,000	\$5,235,000

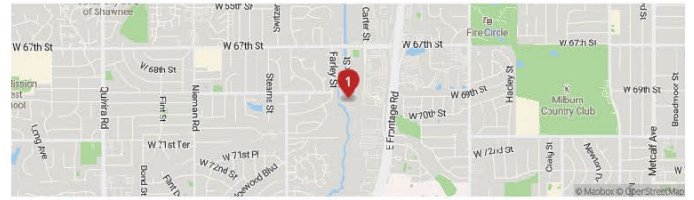
Funding Sources

Detailed Breakdown

Category	FY2025	Total
TIF District	\$5,235,000	\$5,235,000
Total	\$5,235,000	\$5,235,000

Overview

Project Location



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

Estimated Completion Year: 2025

\$80K

Category	FY2025	Total
Construction/Maintenance	\$80,000	\$80,000
Total	\$80,000	\$80,000

Category	FY2025	Total
General (non-bonded)	\$80,000	\$80,000
Total	\$80,000	\$80,000

Upper Turkey Creek Drainage Improvement

Overview

Department	Public Works
Project Number	02-04
Request Groups	General Projects

Project Location



Description

In May 2002, the City entered into an agreement with USACE to assist in funding the Feasibility Phase Study to define flood mitigation options. In February 2013, the USACE requested the City to sign a non-binding Letter of Intent and financial certification in support of the project. In May 2015, the KC Regional Corps of Engineers and City Staff presented the project to the Civil Works Review Board in Washington D.C. Final engineering was expected to take an additional two years after the study/preliminary engineering. 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 the Federal Uniform Act is not a SMAC eligible expense. In Spring 2013, National Oceanic Atmospheric Administration released a new rainfall study for the Midwest region, identified as Atlas 14. The higher rainfall rate may affect the latest cost estimates.

Details

Estimated Start Year:	2024	Estimated Completion Year:	2030
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Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$375K	\$10.9M	\$10.9M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
Construction/Maintenance	\$0	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,56
Design/Engineering	\$375,000	\$0	\$0	\$0	\$0	\$0	\$37
Total	\$375,000	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,94

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	
General (non-bonded)	\$375,000	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,94
Total	\$375,000	\$3,346,875	\$3,346,875	\$3,375,000	\$250,000	\$250,000	\$10,94

MERRIAM OVERVIEW

FINANCIAL OVERVIEW

DEPARTMENT & FUND BUDGETS

CAPITAL IMPROVEMENT PROGRAM & DEBT MANAGEMENT

GLOSSARTY

W. Vernon Place Improvements

Overview

Department	Public Works
Project Number	21-01
Request Groups	Special Sales Tax Projects - Stormwater/Streets

Project Location



Description

This project includes the rehabilitation of the West Vernon Place Subdivision's street and drainage system. The scope of work includes the replacement of curb/gutters, installation of new sidewalk/ADA ramps, a 2-inch mill/overlay and storm drainage system, along with Best Management Practice structures for water quality.

Details

Estimated Start Year: 2025	Estimated Completion Year: 2027
----------------------------	---------------------------------

Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
\$200K	\$4.45M	\$4.45M

Detailed Breakdown

Category	FY2025	FY2026	FY2027	Total
Construction/Maintenance	\$0	\$0	\$3,710,000	\$3,710,000
Design/Engineering	\$200,000	\$200,000	\$25,000	\$425,000
Utility Relocation	\$0	\$0	\$175,000	\$175,000
Land/Right-of-way	\$0	\$0	\$140,000	\$140,000
Total	\$200,000	\$200,000	\$4,050,000	\$4,450,000

Funding Sources

Detailed Breakdown

Category	FY2025	FY2026	FY2027	Total
Special Sales Tax	\$200,000	\$200,000	\$3,750,000	\$4,150,000
Special Highway Fund	\$0	\$0	\$300,000	\$300,000
Total	\$200,000	\$200,000	\$4,050,000	\$4,450,000

DEBT

Overview and Debt Financing Principles

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

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

Historical Debt

Year	Beginning Balance	Additions	Retirement	Ending Balance
2020	\$19,385,000	-	\$2,310,000	\$17,075,000
2021	17,075,000	-	2,420,000	14,655,000
2022	14,655,000	-	2,545,000	12,110,000
2023	12,110,000	-	2,680,000	9,430,000
2024	9,430,000	-	2,190,000	7,240,000
2025	7,240,000	36,105,000	2,295,000	41,050,000

Outstanding Debt

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

Purpose	Issue Date	Maturity Date	Original Amount	Outstanding Amount 1/1/2025	Principal Payments FY2026
Merriam Community Center Bonds	2/15/18	10/01/27	20,935,000	7,240,000	2,410,000
Merriam Grand Marketplace Series A	7/17/25	8/1/40	22,060,000	22,060,000	0
Merriam Grand Marketplace Series B	7/17/25	8/1/47	14,045,000	14,045,000	0

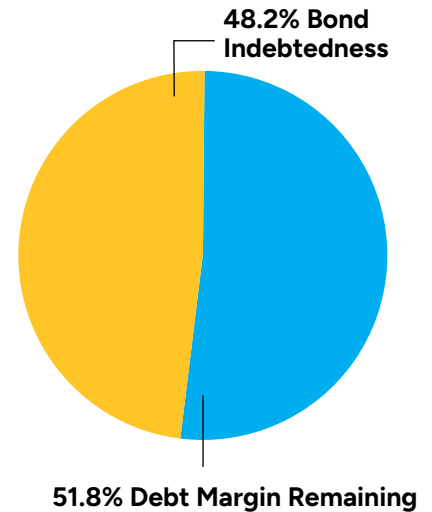
Legal Debt Margin

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

Legal Debt Margin Calculation for Fiscal Year 2025

Assessed value (a)	\$299,603,290
Debt limit	89,880,987
Debt applicable to limit:	
General Obligation bonds and notes	43,345,000
Less: Drainage and refunding issues not subject to limit	(0)
Total net debt applicable to limit	43,345,000
Legal debt margin remaining	<u>\$ 46,535,987</u>

(a)Combination of Motor Vehicle and Real Property values



Annual Debt Service

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

Series 2018

Year	Principal	Interest	Total
2026	2,410,000	247,250	2,657,250
2027	2,535,000	126,750	2,661,750

Series 2025-A

Year	Principal	Interest	Total
2027-39	\$0	\$496,350	\$496,350
2040	22,060,000	496,350	22,556,350

Series 2025-B

Year	Principal	Interest	Total
2028	290,000	733,647	1,023,647
2029	315,000	719,147	1,034,147
2030	340,000	703,397	1,043,397
2031	370,000	686,397	1,056,397
2032	430,000	667,897	1,097,897
2033	460,000	646,397	1,106,397
2034	495,000	623,397	1,118,397
2035	535,000	598,647	1,133,467
2036	575,000	571,897	1,146,897
2037	645,000	544,585	1,189,585
2038	690,000	512,335	1,202,335
2039	740,000	477,835	1,217,835
2040	790,000	440,835	1,230,835

Year	Principal	Interest	Total
2041	845,000	399,360	1,244,360
2042	945,000	354,997.50	1,299,997.50
2043	1,010,000	305,385	1,315,385
2044	1,080,000	251,350	1,331,350
2045	1,150,000	191,950	1,341,950
2046	1,230,000	128,700	1,358,700
2047	1,110,000	61,050	1,171,050

Impact of Debt on Current and Future Operations

The City’s debt service obligations are funded through two primary sources: the Bond Fund mill levy and the dedicated 0.25% City sales tax that supports the 2020 recreational facility bonds. In 2025, the City issued \$36.1 million in new general obligation bonds (Series 2025A and 2025B) to support major redevelopment and infrastructure investments, while the 2018 bond series continues to amortize through 2027.

Each year, the City prepares a five-year Capital Improvement Program (CIP) that forecasts both revenues and expenditures, including projected debt service payments. The current forecast indicates that all future debt service payments can be met without property tax increases or additional General Fund support. However, if collections from the dedicated recreation sales tax decline, transfers from the Capital Improvement Fund may be required to maintain debt service obligations. Such transfers could result in the deferral or cancellation of planned capital projects.

	2024 Actual	2025 Estimated	2026 Budget	2027 Forecast
Total Expenditures	\$37,120,000	\$45,370,583	\$43,921,080	\$39,490,932
Debt Service Annually	\$2,661,500	\$2,657,000	\$2,657,250	\$2,535,000
Debt Service as a Percentage of Total Expenditures	7.17%	5.86%	6.05%	6.42%



2026

CITY OF MERRIAM, KANSAS

GLOSSARY

ANNUAL BUDGET



Brunch with Bunny Event

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bond and Interest Fund: See Debt Service Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

CARS: County Assisted Road System.

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

CDBG: Community Development Block Grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Policy: The City's policies with respect to revenues, spending, and debt management as these relate to City services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of the City's budget and its funding.

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

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

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

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

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

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

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

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

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

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

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

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

GFOA: Government Finance Officers Association.

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

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

Health Savings Account (HSA): A medical savings account available to employees who are enrolled in a High Deductible Health Plan (HDHP). The funds contributed to the this account are not subject to federal income tax at the time of deposit. Funds must be used to pay for qualified medical expenses. Unlike a Flexible Spending Account (FSA), funds roll over from year to year if not spent.

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

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

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

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

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

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

Interlocal Agreement: Agreement between two or more municipalities to cooperatively share resources for their mutual benefit. Such agreements will be of a specific duration and specific purpose which may include sharing of capital projects, rights-of-way, or other joint purchases.

JCCC: Johnson County Community College (JCCC) is a large undergraduate school of higher education located in south Overland Park, Kansas.

KDOT: The Kansas Department of Transportation is the state agency responsible for planning, building, and maintaining the state's transportation infrastructure, including highways, bridges, and other systems

Levy: To impose taxes for the support of government activities.

Liability: Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

Line-Item Budget: A budget prepared along departmental lines that focuses on what is to be bought.

Local Ad Valorem Tax Reduction (LAVTR): Under KSA 79-2959, all local taxing subdivisions other than school districts receive money from the State's Local Ad Valorem Tax Reduction (LAVTR) Fund. Distributions were discontinued by Kansas in 2002.

Long Term Debt: Debt with a maturity of more than one year after the date of issuance.

Major Fund: A fund whose balance is at least 10 percent of the corresponding total of all governmental or enterprise funds and at least 5 percent of the total of all governmental funds combined.

Marketing Impression: Measure of advertising volume in print circulation and on-line views. An impression includes on-line display, even if not clicked or viewed.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental operations.

Mill: The property tax rate which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

Modified Accrual: Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

Motor Vehicle Tax: Tax received from the county for vehicles licensed in Merriam and is based on the age and value of the vehicle and is taxed according to the county-wide average tax rate for the previous year.

National Oceanic Atmospheric Administration (NOAA): Federal Agency focused on the conditions of the oceans, coastlines and atmosphere. NOAA also issues warnings of dangerous weather conditions and is a leader in applied scientific research.

Niche RMS: A full-featured police records management system which allows agencies to report, prevent and solve crimes within a single integrated system.

Non-Major Fund: Any fund not classified as a major fund.

Object Category: An expenditure classification, referring to the highest and most comprehensive level of classification. These include Personal Services, Contractual Services, Commodities, Capital Outlay, Transfers/Refunds, Debt Service and Losses.

Object Class: An expenditure classification, referring to specific groups of objects, such as salaries and wages, utilities, rent, supplies and materials, and administrative equipment.

Objectives (Departmental): Departmental objectives for the upcoming year are prepared and submitted along with the department's budget request.

Object of Expenditure: An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture/furnishings.

Obligations: Amounts which the City may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Budget: The annual budget and process which provides a financial plan for the operation of the City and the provision of services for the year. Excluded from the operating budget are one-time capital projects, which are determined by a separate, but interrelated process.

Operating Expenses: The cost for personnel, materials and equipment required for a department to function.

Operating Revenue: Funds that the City receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

Overlapping Debt: Debt of another taxing jurisdiction which geographically overlaps City boundaries and for which City taxpayers will pay in whole or in part. Overlapping jurisdictions for the City include Johnson County, Shawnee Mission School District, and Johnson County Community College.

Personal Services: Expenditures for salaries, wages and fringe benefits of City employees.

Property Tax: See Ad Valorem Tax.

Proprietary Fund: A fund that is used to account for activities that involve business-like interactions, either within the government or outside of it. The City currently has no proprietary funds.

PTO Program: Police Training Officer (PTO) Program was designed by the U.S. Dept. of Justice and was founded on adult-learning principles. The PTO Program focuses on learner-based teaching methods that use problem solving as the vehicle for learning by presenting real life problems that trainees must attempt to solve. Trainees are encouraged to collaborate with peers, develop resources and communicate effectively with the community.

Public Safety Tax (effective 1995): A voter approved, .25% special sales tax assessed by Johnson County since 1995 to fund public safety within the county. The City's share of this tax is transferred from the General Fund to the Capital Improvement Fund, as specified by Council policy. The tax has no sunset date.

Public Safety Tax (effective 2009): A voter approved, .25% special sales tax assessed by Johnson County since 2009 to fund public safety within the county. The City's share of this tax remains in the City's General Fund. The tax has no sunset date.

Pull Factor: Measures the relative retail strength of a community and is computed by dividing the per capita sales tax of a city by the statewide per capita sales tax. Purchases of city residents who shop in other cities are offset by the purchases of out-of-city customers.

Redevelopment Agreement: See "Development Agreement" above.

Reserve: An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Resolution: A special or temporary order of the City Council requiring less legal formality than an ordinance or statute.

Resources: Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue: Sources of income financing the operations of the City.

Revenue Neutral Rate (RNR): Mill Rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation.

Risk Management Reserve Fund: A fund established pursuant to K.S.A. 12-2615 to account for the accumulation of reserves on hand to transfer to the General Fund for paying claims and related costs arising from legal action and settlement not covered by commercial insurance.

Sales Tax: The City of Merriam has an ongoing 1% general sales tax on all retail sales. The City also collects a .25% sales tax for streets/stormwater improvements which expires December 31, 2020. In September 2017, voters approved another .25% sales tax for parks and recreation to fund a new community center. The new tax will be effective from January 1, 2018 through December 31, 2027.

Special Alcohol Fund: A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to alcohol and drug abuse prevention and education.

Special Assessment: A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed to primarily benefit the assessed properties.

Special Assessment Bond: A bond payable from the proceeds of special assessments.

Special Highway Fund: A fund established in accordance with K.S.A. 79-3425C to account for those revenues received from the state tax on motor fuel. Statutes restrict the use of these funds to non-capital street and highway expenditures.

Special Parks and Recreation Fund: A fund established in accordance with K.S.A. 79-41a04. Revenues for the fund are derived from alcohol taxes. Expenditures for the fund are limited to parks and recreational services, programs and facilities.

Special Revenue Fund: A fund created when the City receives revenues from a special source designated to be used for a specific purpose. In Kansas, many statutes exist whereby ad valorem taxes may be levied for specific purposes; when received, this revenue is accounted for in the Special Revenue Fund created to account for the specific purpose of the statute.

Taxes: Compulsory charges levied by the City for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tax Increment Financing (TIF): A method of financing established in accordance with K.S.A. 12-1770 et seq. This method allows cities to help redevelop property through private investment. Revenues for this method are derived from the increased property tax payments (increment) caused by the higher assessments on the redeveloped property.

Transient Guest Tax Fund: A fund established in accordance with K.S.A. 12-1698 to account for revenue derived from transient guest tax levied upon the gross rental receipts paid by guests for lodging in the City. Expenditures are limited to be used for promotion of tourism, conventions and economic development.

UBAS: Ultra-thin Bonded Asphalt Surface. A high-performance overlay using an award-winning technology that seals the existing road surface and provides a new, skid resistant, smooth, thin 5/8" surface.

United States Army Corps of Engineers (US ACE): A Federal Agency made up of civilian and military personnel who design and construct flood protection systems.

