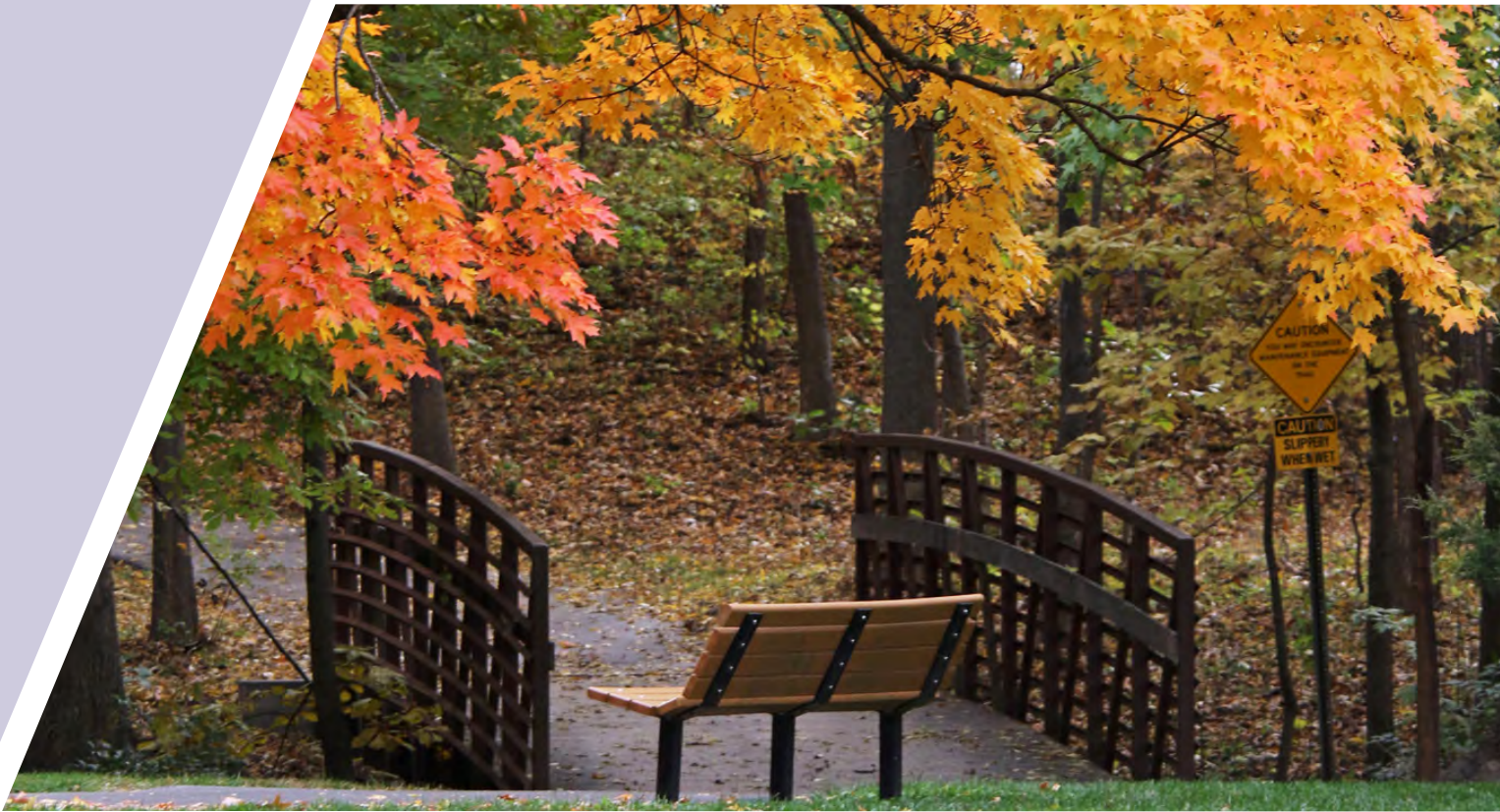


CITY OF MERRIAM, KANSAS

ANNUAL BUDGET

2023



Beautiful fall foliage surrounds a lone bench at Antioch Park.



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

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MISSION STATEMENT
CITY OF MERRIAM, KANSAS

To serve the public with transparent government focused on progress.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Merriam
Kansas**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Merriam, Kansas for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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

GOVERNING BODY



BOB PAPE
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913-908-5072

PRINCIPAL OFFICIALS

Mayor

Bob Pape

City Council

Jacob Laha, Ward 1

Jason Silvers, Ward 1

Amy Rider, Ward 2

Whitney Yadrich, Ward 2

Christine Evans Hands, Ward 3

Bruce Kaldahl, Ward 3

Staci Chivetta, Ward 4

David Neal, Ward 4

Appointed Officials

Chris Engel, City Administrator

Jennifer Jones-Lacy, Assistant City Administrator

Darren McLaughlin, Police Chief

Jim MacDonald, Public Works / CIP Director

Ryan Denk, City Attorney

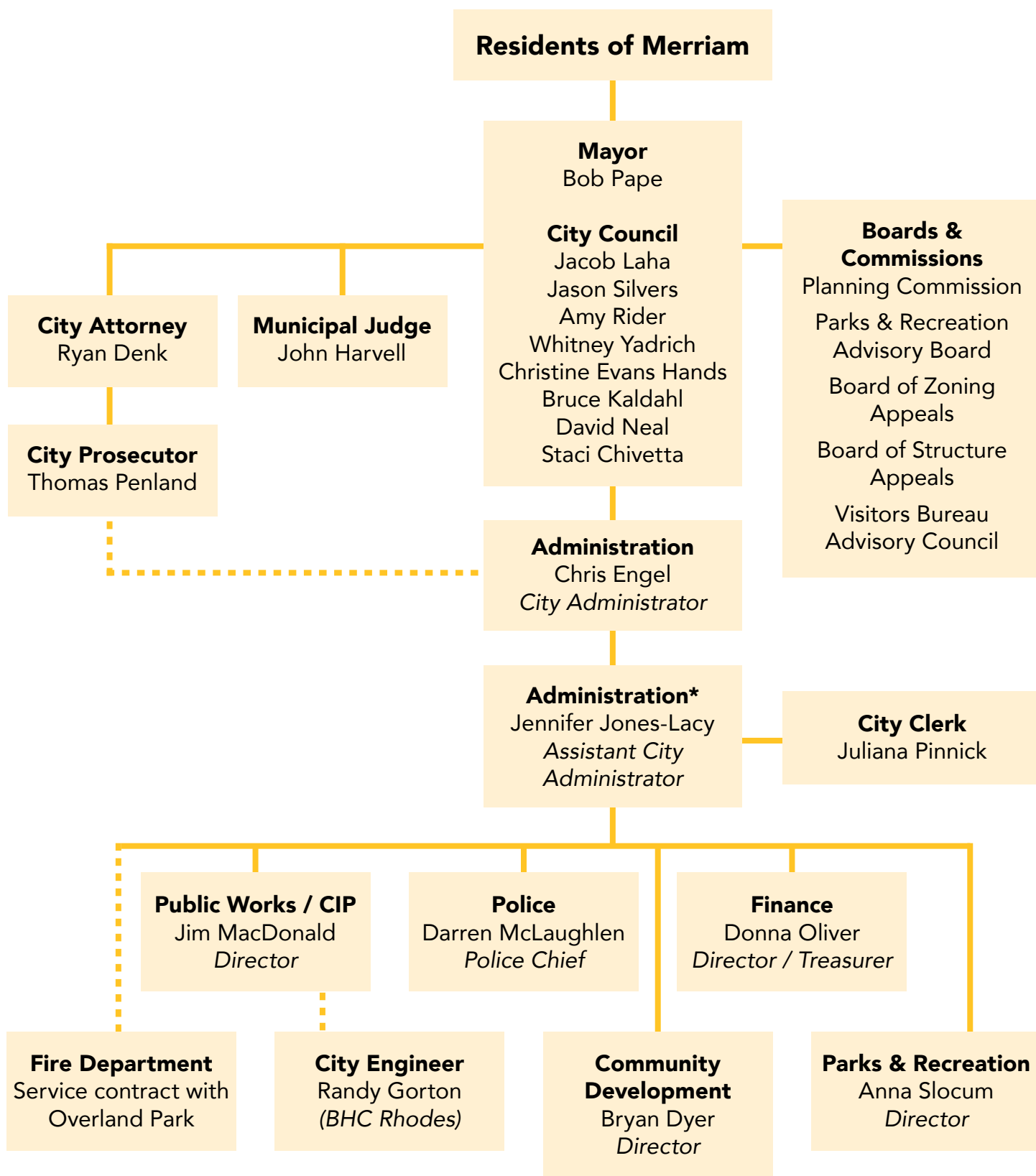
Juli Pinnick, City Clerk

Donna Oliver, Finance Director / City Treasurer

Bryan Dyer, Community Development Director

Anna Slocum, Parks & Recreation Director

CITY ORGANIZATIONAL CHART



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

CITY OF MERRIAM, KANSAS

EXECUTIVE SUMMARY

ANNUAL BUDGET
2023



Community members learn how to create hanging flower baskets with 40 wave petunias.

November 14, 2022

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

The [City of Merriam](#) is pleased to present the 2023 Budget.

The budget cycle commenced on March 14, 2022, when City Council adopted the goals and objectives representing current priorities (included on [page 32](#)). The primary City goals for the 2023 Budget are:

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

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

2023 Budget Considerations and Approach

Sales taxes are an important driver for Merriam's budget, providing 55% of citywide revenue. With 10 major automobile dealerships, the City has become a hub for car sales. City and County Sales tax collections in 2021 of \$17.3 million were 23% more than 2020 actual due to the gradual recovery from the COVID 19 pandemic, strong automobile sales, escalating automobile prices and an additional retailer. The 2022 estimate of \$16.8 million is 3% less than 2021 actual due to the uncertainty of supply chain issues and the impact of inflation and rising interest rates on consumer spending. As part of ongoing financial management, sales tax will be monitored closely.

Overall property values increased 9.8% in 2022 due to new construction and property revaluations. The increase will generate an additional \$613,113 in property taxes. Kansas law mandates that if a property tax levy will result in collections above the previous year's collections that a public hearing be held. On August 22, 2022, the City held a public hearing and the City Council voted to exceed the "Revenue Neutral Rate".

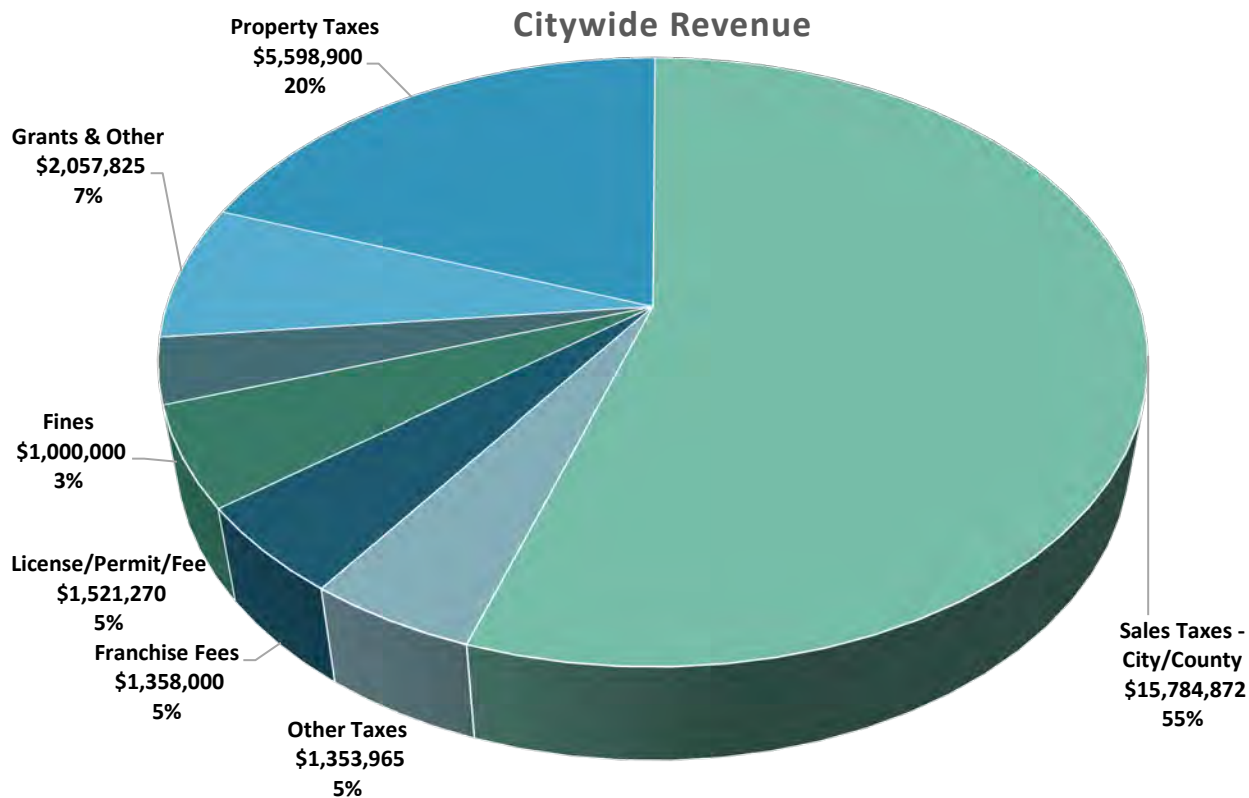
The budget provides for salaries and benefits for the City's 124 full-time equivalent employees (FTE's). The City budgeted for a 3% overall increase in salaries and a 10% overall increase in benefits. The salary ranges were also lifted by 1.5% to keep pace with the higher Consumer Price Index. In addition, \$500,000 was budgeted to implement recommendations from a compensation study conducted in the summer and fall of 2022. The Governing Body has identified funding competitive compensation packages as a key initiative.

The 2023–2027 Capital Improvement Program (CIP) estimates \$9.5 million in spending for 2023 projects, including \$4.2 million for the Merriam Drive; Johnson Drive to 55th Steet project and \$1.4 million for the 50th Terrace; England Street to Kessler Lane Drainage project. The CIP will receive support from \$1.7 million in local grant assistance and \$3.6 million from General Fund transfers.

The 2023 Budget encompasses the stated priorities:

- Combined reserves for General Fund and Risk Management Fund are projected to remain at the policy level of 30% to 35% for the current five-year forecast.
- Public safety and other services continue at existing high levels with 124 full time equivalent employees.
- The five-year CIP is fully-funded based upon priorities established by residents, City Council and staff.

Revenue Highlights



Overall: Operating revenues for 2021 total \$28,674,832, an increase of \$1,952,901 or 7.3% from Budgeted 2022.

Property Taxes and the Mill Levy: The final mill levy obtained from Johnson County is 27.665, no change from the 2022 level. The annual bill for City real estate taxes on the average home valued at \$255,000 will be \$811, or \$68 per month. Property tax receipts are budgeted at \$5,598,900 for the General Fund and Bond Funds, an increase of 9.7%. Property taxes comprise 20% of citywide revenue.

Sales and Use Taxes: Budget 2023 includes \$15,784,872 in sales and use tax revenue, the largest category of citywide revenues at 55%. Receipts include \$8,284,463 from the 1% City sales tax, \$2,071,116 from the 0.25% City sales tax for streets/stormwater improvements, \$2,071,116 from the 0.25% City sales tax for recreational facilities, \$1,122,597 from City use tax, and \$2,235,580 from County sales taxes. Budget 2023 is \$961,372 or 5.7% more than Budgeted 2022 due to continued strong sales in 2022 than expected. However, the City continues to monitor supply chain issues in the automobile industry and forecast conservatively.

Grants and Other Revenues: Budget 2023 includes \$1,325,000 from an intergovernmental grant on the Merriam Drive; Johnson Drive to 55th Steet project. Revenues vary from year-to-year based upon availability of grant funds.

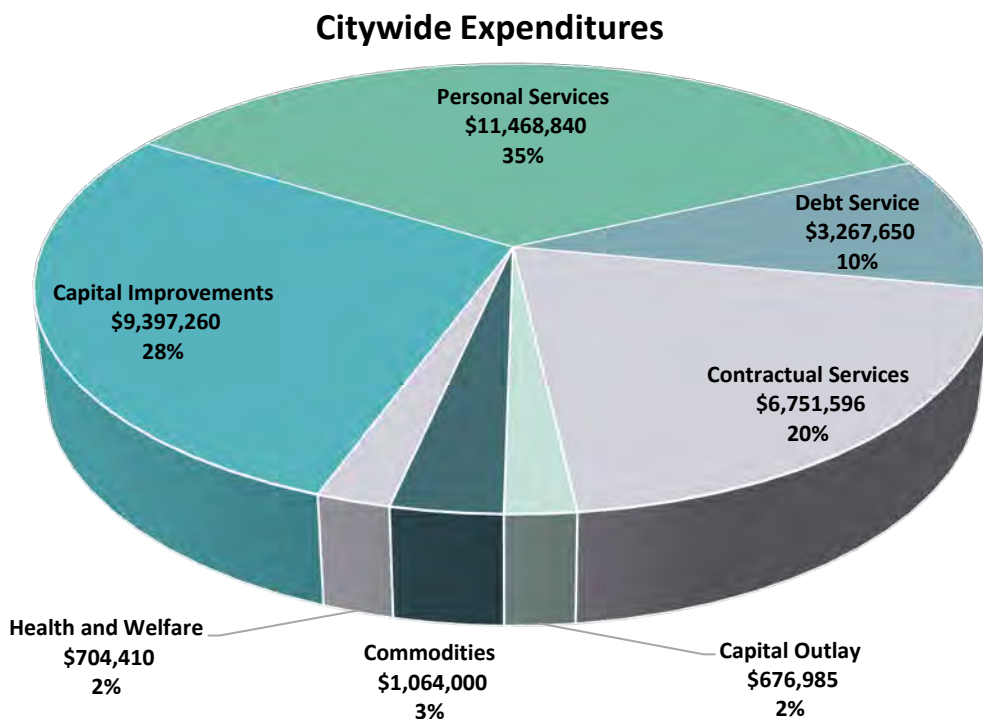
Franchise Fees: Budget 2023 includes \$1,358,000, or 5% of city-wide revenue, from franchise fees on electricity, natural gas, cable television, trash, and some telephone services. Water, internet service, and cellular phones are not subject to franchise fees. Unseasonably hot or cold weather can impact collections associated with electricity and natural gas usage.

Licenses/Permits/Fees: Budget 2023 includes \$1,521,270, or 5% of citywide revenue from occupational licenses, building permits, and community center user fees.

Court Fines: Budget 2023 includes \$1,000,000 or 3% of citywide revenue. Collections can vary due to the availability of police officers for traffic duty.

Transfers: Budget 2023 includes \$5,376,838 for transfers both to and from funds. Most activity occurs between the General, Capital Improvement, Bond, and Equipment Reserve Funds. While interfund transfers are not operating revenues they provide resources where needed. Amounts vary according to the needs of the five-year CIP and the ten-year Major Equipment Replacement Schedule. Transfers from the General Fund consider the City Council's fund balance policy and do not reduce the fund balances below the 30% to 35% target level.

Expenditure Highlights



Overall: Operating expenditures for 2023 total \$33,330,741, including \$10,074,245 for capital outlay and improvements. Budget 2023 is \$5,208,824 or 18.5% more than Budgeted 2022, primarily due to increased capital improvements and outlays. While overall expenditures exceed revenues for 2023, this is due to planned spending of fund balances and is not due to a structural imbalance of the budget.

Personal Services: Citywide employee salary and benefits comprise 35% of operating expenditures. Budget 2023 includes \$7,208,525 for salaries, \$3,760,315 for benefits and \$500,000 to implement recommendations from a compensation study, a combined increase of \$936,993 or 8.2% more than Budgeted 2022. Pension costs remain significant at 19% of salaries.

Contractual Services: Expenditures for 2023 are budgeted at \$6,751,596, which is \$218,213 or 3% over Budgeted 2022 largely due to inflation.

Commodities: Expenditures for 2023 are budgeted at \$1,064,000, which is \$162,565 or 18% over Budgeted 2022 largely due to increased fuel costs.

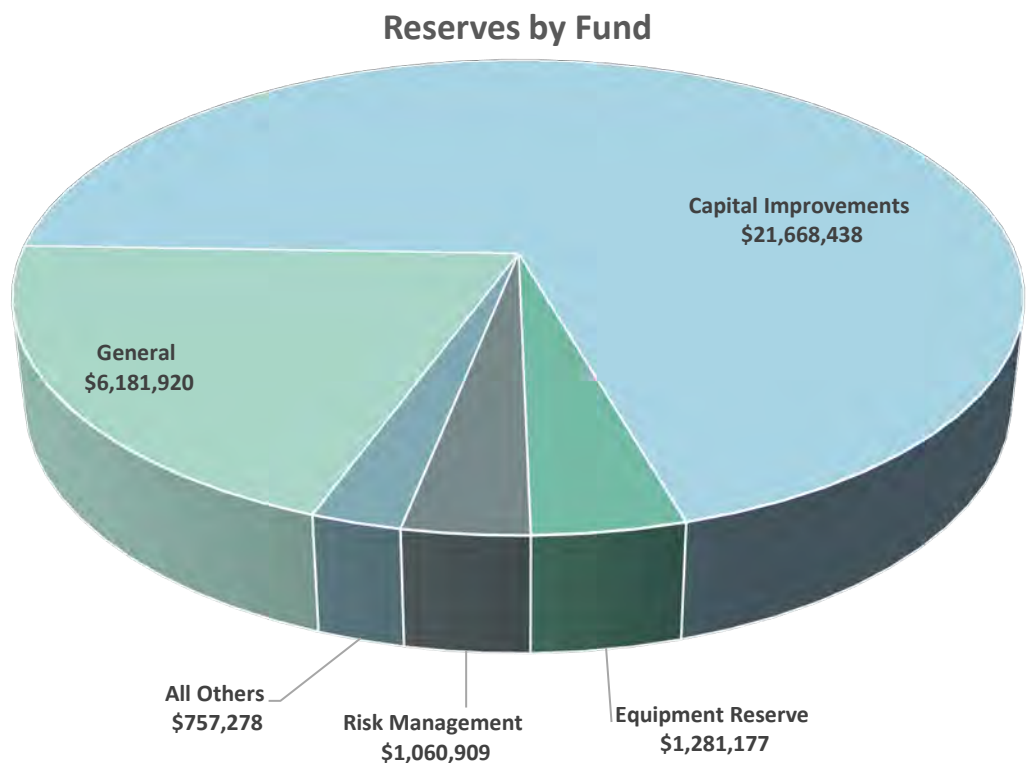
Capital Equipment: Expenditures for 2023 are budgeted at \$676,985,251 or 2% of operating expenditures. Purchases will include one police vehicle; 1 ton truck, trailer and mower for public works; 4x4 truck for fire, sustainability improvements and computer equipment, upgrades and replacements.

Capital Improvements: Expenditures for 2023 are budgeted at \$9,397,260, \$3,802,164 more than Budgeted 2022. Budget 2023 includes \$4.2 million for the Merriam Drive; Johnson Drive to 55th Steet project and \$1.4 million for the 50th Terrace; England Street to Kessler Lane Drainage project. These projects support city-wide goals to sustain capital improvement efforts.

Debt Service: Principal and interest payments are budgeted at \$3,267,650 or 10% of operating expenditures. As of October 1, 2022, outstanding general obligation debt is \$12,110,000, down \$2,545,000 from the prior year. Debt service for the 2018 General Obligation Bond issue is supported by a ten-year special 0.25% sales tax for recreational facilities.

Health & Welfare: Budget 2023 includes \$704,410 for health and welfare programs and special community events. The City continues its commitment to the Property Tax Rebate Program, Franchise Fee Rebate Program, Johnson County Human Resources Emergency Assistance Program, Johnson County HOME Program, Residential Sustainability Grants, Exterior Home Grants, Driveway Repair and Replacement Grant, and Johnson County's Drug and Alcoholism Council. In addition, the City added \$50,000 for a Residential Tree Grant Program, \$15,000 for a Small Projects Grant and \$6,000 for Energy Savings Kits.

Reserves and Contingency



Maintaining adequate reserve funds (fund balance) is vital to the City’s ability to mitigate risks and ensure stable tax rates. Reserves provide funding for unexpected operating or capital expenditures and cover unanticipated revenue shortfalls or sales tax fluctuations. Furthermore, rating agencies monitor fund balance levels to evaluate a government’s continued credit worthiness. Ending 2023 reserves for General Fund plus Risk Management Fund are projected at 34% of General Fund revenues, which meets the City’s fund balance policy target of 30% to 35%.

Future Budget Considerations

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

In March 2021, legislation was passed repealing the Property Tax Lid, which allowed adjustment for CPI, growth from new construction and other exemptions. The legislation instead establishes a base levy limit, and adds an additional hearing requirement for ad valorem property tax revenue increases due to growth in assessed valuation. It requires the County Clerk to calculate and provide a Revenue Neutral Rate (“RNR”) to cities by June 15 along with their most current assessed valuation. The RNR is the rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year’s total assessed valuation. The city is required to notify the County Clerk by July 20 of intent to levy above the RNR and hold a RNR Hearing between the dates of August 20 – September 20. 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. If a RNR Hearing is held, budgets are due to the County by October 1.

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

Conclusion

The 2023 Budget encompasses the stated priorities:

- Combined reserves for General Fund and Risk Management Fund are projected to remain at the policy level of 30% to 35% for the current five-year forecast
- The mill levy is set for 27.665
- Public safety and other services continue at existing high levels with 124 full time equivalent employees
- The five-year CIP is fully-funded based upon priorities established by residents, City Council, and staff

Strong fund balance reserves, better than expected revenues in 2022 and cost saving measures have allowed the City to take a steady, measured approach in the budget. Going forward, it will be important to monitor the changing economic landscape and make necessary corrections to the City's strategy.

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

We wish to thank Mayor Bob Pape and City Councilmembers for providing a positive vision and direction for preparation of the 2023 Budget. Also, we wish to acknowledge the department directors, Accountant Trish Wertz, and Communication Specialist Lauren Bunch for their contributions and commitment to this process.

Respectfully Submitted,



Christopher Engel
City Administrator



Donna Oliver
Finance Director

Budget Overview - All Funds Combined

	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>Estimated 2022</u>	<u>Proposed 2023</u>
Beginning Fund Balance	\$ 27,455,956	\$ 28,826,579	\$ 34,072,840	\$ 35,605,631
Revenues				
Property Tax	4,745,243	5,104,134	4,990,206	5,598,900
City Sales Tax	14,929,421	12,777,500	14,420,308	13,549,292
County Sales Tax	2,413,582	2,046,000	2,353,243	2,235,580
Other Taxes	1,305,893	1,174,640	1,298,138	1,353,965
Franchise Fees	1,295,072	1,303,000	1,358,000	1,358,000
Licenses/Fees/Permits	1,164,116	1,807,700	1,512,700	1,521,270
Fines	1,022,316	900,000	1,000,000	1,000,000
Investment Income	(145)	201,985	191,985	192,000
Miscellaneous	693,624	1,406,972	1,452,758	1,865,825
Total Revenues	27,569,122	26,721,931	28,577,338	28,674,832
Transfers In	6,667,800	5,163,375	6,842,930	5,376,838
Total Resources*	61,692,878	60,711,885	69,493,108	69,657,301
Expenditures				
Personal Services	9,270,114	10,531,847	9,899,934	11,468,840
Contractual Fire Services	2,396,529	2,875,000	2,702,500	2,867,600
Contractual Services	2,635,367	3,658,383	3,430,682	3,883,996
Commodities	685,299	901,435	849,151	1,064,000
Capital Outlay	486,757	902,251	933,050	676,985
Capital Improvements	2,064,264	5,595,096	5,895,096	9,397,260
Debt Service	3,220,475	3,241,700	3,241,700	3,267,650
Health and Welfare	192,030	416,205	392,433	704,410
Total Expenditures	20,950,835	28,121,917	27,344,546	33,330,741
Transfers Out	6,669,203	5,163,375	6,542,931	5,376,838
Total Uses	27,620,038	33,285,292	33,887,477	38,707,579
Ending Balance	34,072,840	27,426,593	35,605,631	30,949,722
Uses + Ending Fund Balance*	\$ 61,692,878	\$ 60,711,885	\$ 69,493,108	\$ 69,657,301

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

Fund Overview - 2023 Budget

	General Fund	Special Highway	Special Alcohol	Special Parks & Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	Totals
Beginning Fund Balance	\$ 8,000,267	\$ 227,877	\$ 19,732	\$ 4,483	\$ 392,961	\$ 1,070,909	\$ 1,098,162	\$ 24,520,808	\$ 270,432	\$ 35,605,631
Revenue										
Property Taxes	5,389,901	-	-	-	-	-	-	-	208,999	5,598,900
City Sales/Use Taxes	9,407,060	-	-	-	-	-	-	2,071,116	2,071,116	13,549,292
County Sales Taxes	2,235,580	-	-	-	-	-	-	-	-	2,235,580
Other Taxes	575,384	308,090	24,466	24,466	400,000	-	-	-	21,559	1,353,965
Franchise Fees	1,358,000	-	-	-	-	-	-	-	-	1,358,000
Licenses/Permits/Fees	1,521,270	-	-	-	-	-	-	-	-	1,521,270
Fines	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Investment Income	40,000	-	-	-	-	20,000	5,000	125,000	2,000	192,000
Other Revenues	105,000	-	-	-	73,500	-	35,000	1,652,325	-	1,865,825
Total Revenue	21,632,195	308,090	24,466	24,466	473,500	20,000	40,000	3,848,441	2,303,674	28,674,832
Transfers In	-	-	-	-	-	-	800,000	3,626,838	950,000	5,376,838
Total Resources*	\$ 29,632,462	\$ 535,967	\$ 44,198	\$ 28,949	\$ 866,461	\$ 1,090,909	\$ 1,938,162	\$ 31,996,087	\$ 3,524,106	\$ 69,657,301
Expenditures										
Personal Services	\$ 10,894,103	\$ -	\$ -	\$ -	\$ 352,748	\$ -	\$ -	\$ 221,989	\$ -	\$ 11,468,840
Contractual Services	6,532,576	-	-	-	135,420	30,000	-	53,600	-	6,751,596
Commodities	1,018,525	30,000	-	-	10,675	-	-	4,800	-	1,064,000
Capital Outlay	-	-	-	20,000	-	-	656,985	-	-	676,985
Capital Improvements	-	300,000	-	-	-	-	-	9,097,260	-	9,397,260
Debt Service	-	-	-	-	-	-	-	-	3,267,650	3,267,650
Health & Welfare	578,500	-	20,000	-	105,910	-	-	-	-	704,410
Total Expenditures	19,023,704	330,000	20,000	20,000	604,753	30,000	656,985	9,377,649	3,267,650	33,330,741
Transfers To Other Funds	4,426,838	-	-	-	-	-	-	950,000	-	5,376,838
Total Uses	\$ 23,450,542	\$ 330,000	\$ 20,000	\$ 20,000	\$ 604,753	\$ 30,000	\$ 656,985	\$ 10,327,649	\$ 3,267,650	\$ 38,707,579
Ending Fund Balance	\$ 6,181,920	\$ 205,967	\$ 24,198	\$ 8,949	\$ 261,708	\$ 1,060,909	\$ 1,281,177	\$ 21,668,438	\$ 256,456	\$ 30,949,722
Uses + Ending Fund Balance	\$ 29,632,462	\$ 535,967	\$ 44,198	\$ 28,949	\$ 866,461	\$ 1,090,909	\$ 1,938,162	\$ 31,996,087	\$ 3,524,106	\$ 69,657,301

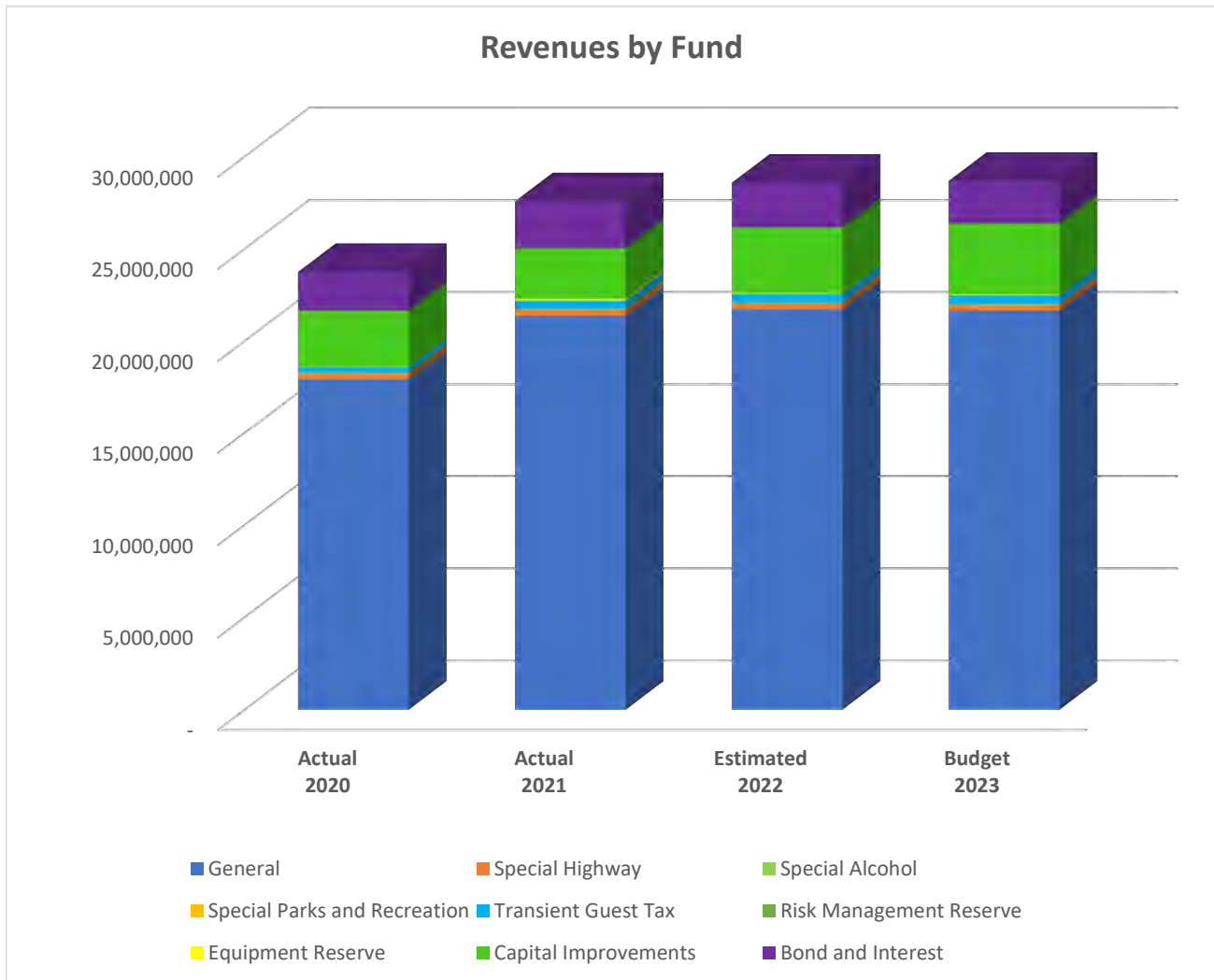
* Appropriations plus ending fund balance equal resources in accordance with state law.

2023 Revenue Overview - By Fund and Source

	General	Special Highway	Special Alcohol	Special Parks and Recreation	Transient Guest Tax	Risk Management Reserve	Equipment Reserve	Capital Improvements	Bond and Interest	Totals
Beginning Fund Balance	\$ 8,000,267	\$ 227,877	\$ 19,732	\$ 4,483	\$ 392,961	\$ 1,070,909	\$ 1,098,162	\$ 24,520,808	\$ 270,432	\$ 35,605,631
Revenues										
Taxes:										
Property	5,389,901	-	-	-	-	-	-	-	208,999	5,598,900
City Sales/Use	9,407,060	-	-	-	-	-	-	2,071,116	2,071,116	13,549,292
County Sales	2,235,580	-	-	-	-	-	-	-	-	2,235,580
Motor Vehicle	550,918	-	-	-	-	-	-	-	21,559	572,477
Alcohol	24,466	-	24,466	24,466	-	-	-	-	-	73,398
Transient Guest	-	-	-	-	400,000	-	-	-	-	400,000
Fuel	-	308,090	-	-	-	-	-	-	-	308,090
Total Taxes	17,607,925	308,090	24,466	24,466	400,000	-	-	2,071,116	2,301,674	22,737,737
Franchise Fees:										
Electric	865,000	-	-	-	-	-	-	-	-	865,000
Gas	250,000	-	-	-	-	-	-	-	-	250,000
Phone/Cable	142,000	-	-	-	-	-	-	-	-	142,000
Waste haulers	100,000	-	-	-	-	-	-	-	-	100,000
Franchise Applications	1,000	-	-	-	-	-	-	-	-	-
Total Franchise Fees	1,358,000	-	-	-	-	-	-	-	-	1,358,000
Lic/Pmts/Fees:										
Occ. & Prof. Licenses	205,000	-	-	-	-	-	-	-	-	205,000
Construction Permits	200,000	-	-	-	-	-	-	-	-	200,000
Community Center Fees	1,108,570	-	-	-	-	-	-	-	-	1,108,570
Other Fees	7,700	-	-	-	-	-	-	-	-	7,700
Total Lic/Pmts/Fees	1,521,270	-	-	-	-	-	-	-	-	1,521,270
Fines	1,000,000	-	-	-	-	-	-	-	-	1,000,000
Intergovernmental	5,000	-	-	-	-	-	-	1,652,325	-	1,657,325
Interest Income	40,000	-	-	-	-	20,000	5,000	125,000	2,000	192,000
Miscellaneous	100,000	-	-	-	73,500	-	35,000	-	-	208,500
Total Revenues	21,632,195	308,090	24,466	24,466	473,500	20,000	40,000	3,848,441	2,303,674	28,674,832
Transfers In	-	-	-	-	-	-	800,000	3,626,838	950,000	5,376,838
Total Resources	\$ 29,632,462	\$ 535,967	\$ 44,198	\$ 28,949	\$ 866,461	\$ 1,090,909	\$ 1,938,162	\$ 31,996,087	\$ 3,524,106	\$ 69,657,301

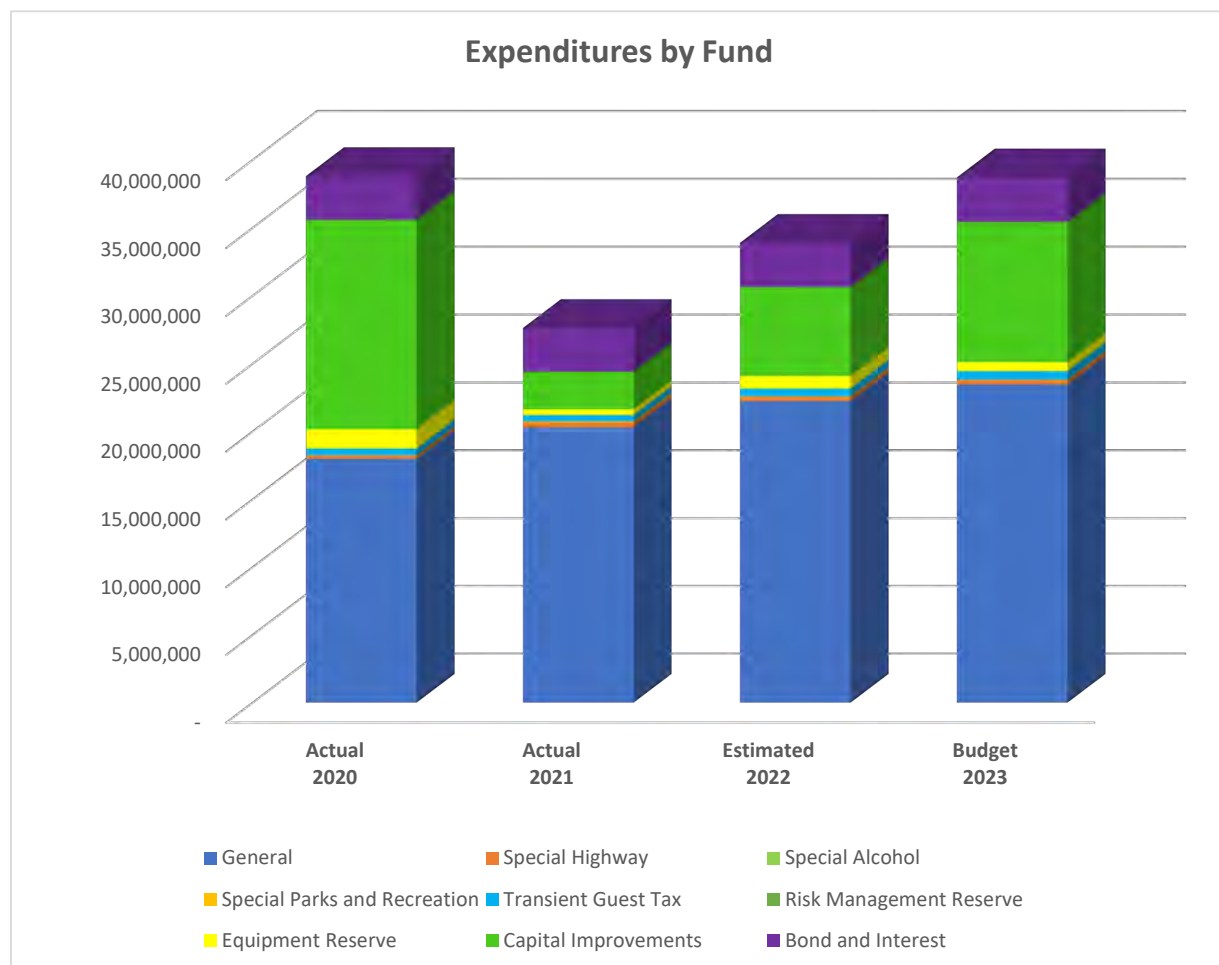
Revenue Summary by Fund

Fund	Revenue Summary			
	2020 Actual	2021 Actual	2022 Estimated	2023 Budget
General	\$ 17,918,903	\$ 21,354,068	\$ 21,714,015	\$ 21,632,195
Special Highway	286,404	325,384	303,420	308,090
Special Alcohol	22,069	23,096	23,754	24,466
Special Parks and Recreation	22,483	23,065	23,754	24,466
Transient Guest Tax	318,358	451,303	473,500	473,500
Risk Management Reserve	25,658	(373)	19,985	20,000
Equipment Reserve	11,924	102,619	40,000	40,000
Capital Improvements	3,034,237	2,757,635	3,560,696	3,848,441
Bond and Interest	2,096,439	2,532,325	2,418,214	2,303,674
Total Revenues by Fund	\$ 23,736,475	\$ 27,569,122	\$ 28,577,338	\$ 28,674,832



Expenditure Summary by Fund

Fund	Expenditure Summary			
	2020 Actual	2021 Actual	2022 Estimated	2023 Budget
General	\$ 18,029,088	\$ 20,337,363	\$ 22,227,585	\$ 23,450,542
Special Highway	239,404	328,025	330,000	330,000
Special Alcohol	20,000	20,000	20,000	20,000
Special Parks and Recreation	12,279	59,849	20,000	20,000
Transient Guest Tax	462,657	447,669	544,429	604,753
Risk Management Reserve	25,299	18,830	20,000	30,000
Equipment Reserve	1,413,090	422,714	913,050	656,985
Capital Improvements	15,394,653	2,765,113	6,570,713	10,327,649
Bond and Interest	3,208,125	3,220,475	3,241,700	3,267,650
Total Expenditures by Fund	\$ 38,804,595	\$ 27,620,038	\$ 33,887,477	\$ 38,707,579



BUDGET QUICK FACTS

- Total Adopted Budget: \$69,657,301
- Total General Fund Budget: \$29,632,462
- Major Source of Revenue: 1% Regular City Sales Tax - \$8,284,463
- Real and Personal Property Tax provides 27.46% of the operating revenues in the General Fund (excluding transfers in)
- City and County Sales and Use Tax provides 53.82% of the operating revenues in the General Fund (excluding transfers in)
- Total Budget Reserves in the General Fund: \$6,181,920
- Assessed Valuation for the City of Merriam in 2022 is \$247,606,705
- The 2022 Mill Rate for the City of Merriam is 27.665 with no increase over last year
- The largest General Fund department budget is Police: \$4,630,099
- The smallest General Fund department budget is City Council: \$104,494

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

Example:

Market Value of Home: \$255,000
Current Mill Rate: 27.665

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

Annual Tax Liability for City Services: \$811.28

To calculate the annual tax bill, multiply the assessed valuation by the mill rate and divide the result by 1,000.
 $29,325 \times 27.665 = 811,276$; $811,276 \div 1,000 = \$811.28$

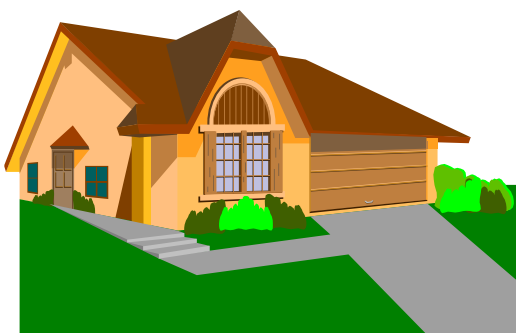
Monthly Expenses for City Services: \$67.61

To determine the monthly tax expenses for City services, divide the tax liability by 12 months:
 $\$811.28 \div 12 = \67.61

VALUE OF YOUR CITY OF MERRIAM TAX DOLLARS

The following list is a representative sampling of the City Services provided for \$67.61 per month.

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



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

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

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

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

Monthly basic cable service costs about \$49.99.

Standard monthly internet service costs about \$29.99.

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

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

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

Effective Tax Rate - Residential Property

Fair Market Value Of Home	Assessed Value 11.50%	Annual City Tax With Mill of 27.665	Total Overlapping Ad Valorem Tax With Mill of 113.360
\$80,000	\$9,200	\$254.52	\$1,042.91
90,000	10,350	286.33	1,173.28
100,000	11,500	318.15	1,303.64
110,000	12,650	349.96	1,434.00
120,000	13,800	381.78	1,564.37
130,000	14,950	413.59	1,694.73
140,000	16,100	445.41	1,825.10
150,000	17,250	477.22	1,955.46
160,000	18,400	509.04	2,085.82
170,000	19,550	540.85	2,216.19
180,000	20,700	572.67	2,346.55
190,000	21,850	604.48	2,476.92
200,000	23,000	636.30	2,607.28
210,000	24,150	668.11	2,737.64
220,000	25,300	699.92	2,868.01
230,000	26,450	731.74	2,998.37
240,000	27,600	763.55	3,128.74
250,000	28,750	795.37	3,259.10
260,000	29,900	827.18	3,389.46

Each tax bill reflects a tax per \$1,000 of fair market value of \$3.18 city tax and \$13.04 total overlapping ad valorem property tax

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

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

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

About Merriam



Size and Location

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

History

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

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

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

About Merriam

Demographics

The estimated population of Merriam is 11,017. Further population details are presented as follows (estimated from the 2020 US Census):

Merriam Population by Age	Percent	Merriam Population by Race	Percent
Age 17 and under	18.3%	Caucasian	79.6%
Age 20 - 64 years	65.1%	Hispanic	8.4%
Age 65 and above	16.6%	Black	7.4%
		Asian	2.5%
		All other	2.1%

Median household income is \$63,347 and the median value of owner-occupied homes is \$187,500. The City has 5,132 housing units with the rate of homeownership at 56.7%. A language other than English is spoken in 7.9% of Merriam homes. Bachelor's degrees or higher are held by 38.5% of residents; high school diplomas are held by 94.0% of residents. (All information estimated by the U.S. Census Bureau)

Government and Organization of the City

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

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

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

Educational Facilities

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

About Merriam

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

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

Medical and Health Facilities

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

Public Utilities

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

Recreational and Cultural

Merriam is part of the Greater Kansas City Metropolitan Area, which abounds with cultural and recreational amenities that include the [Kauffman Center for the Performing Arts](#), [National World War I Museum](#), [Kansas City Museum](#), [Nelson-Atkins Museum of Art](#), [Nerman Museum of Contemporary Art](#), [Harry S. Truman Library and Museum](#), the [Kansas City Symphony](#), the [Starlight Theater](#), the [Kansas City Repertory Theatre](#), the [Lyric Opera](#), the [Folly Theater](#), the [New Theater](#), [Theater in the Park](#) and the [Kansas City Zoo](#). [Oceans of Fun and Worlds of Fun](#) are theme parks geared to family entertainment. [Legoland Discovery Center](#) and [Sea Life Aquarium](#) are both located inside the Crown Center shopping center in Kansas City Missouri and offer an educational experience for the whole family. The [T-Mobile Center](#) is a world-class facility hosting sports and entertainment events and is located in downtown Kansas City, Missouri. [Cable Dahmer Arena](#) is a 5,800 seat multi-purpose arena for sporting and entertainment events and is located in Independence, Missouri.

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

About Merriam

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

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

Community Events

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



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



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



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



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

About Merriam

Transportation

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

Economic Information

Retail and Office

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

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

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

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

While a breakdown of retail sales is not available, in 2021 the City collected \$9,052,052 in sales tax from the City's one-percent sales tax (excluding use taxes). This would indicate that over \$905,205,520 worth of retail sales occurred in the City. (Note: Out-of-state sales of automobiles are not included in this sales tax figure.)

Financial and Banking Institutions

Residents of the City have easy access to the substantial financial and banking institutions located in the greater metropolitan area. US Bank has a branch located in Merriam and has assets in excess of \$573 billion, making it the fifth largest financial services holding company in the United States.

Economic Information

Employment

The City has more than 530 businesses and employers with total employment estimated at 13,455 jobs. Total employment for Johnson County is estimated at 336,380 jobs while the average 2022 to-date unemployment rate in Johnson County is 2.6%. The labor force has a strong work-ethic orientation, and the Kansas Constitution contains a "right-to-work" provision.

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

<u>Major Employers</u>	<u>Business</u>	<u># Employees</u>
Advent Health Shawnee Mission	Hospital	2,821
Shawnee Mission School District	Education	366
Seaboard Allied Milling	Agri-business & Transportation	361
Carmax	Automobile Dealer	281
Nations Holding	Real Estate Services	209
DS Bus Lines	School Bus Service	200
IKEA Property, Inc.	Home Furnishings	179
Aristocrat Motors	Automobile Dealer	175
Home Depot	Home Improvement Store	155
Hendrick Chevrolet	Automobile Dealer	125
Industrial Bearing (IBT)	Industrial Equipment	112
Baron BMW Mini	Automobile Dealer	111
Hendrick Toyota	Automobile Dealer	109
Reed Jeep/Chrysler/Dodge/Ram	Automobile Dealer	106
<u>Other Employers</u>	<u>Business</u>	
Cinemark Theater	Movie Theater Multiplex	
Genesis Health Club	Health/Racquet Club	
Johnson County Library	Public Library	
OfficeMax	Office Supply Store	
Shawnee Steel & Welding	Steel Fabrication	
US Bank	Bank	

Tax Increment Financing Districts

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

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

Economic Information

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

The redevelopment agreement with Merriam North Bell, LLC provides for improvements at the corner of Slater and Shawnee Mission Parkway. The agreement provides cash incentives to remove a blighted building and replace with a Chipotle restaurant.

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

Financial Policies and Provisions

General Provisions

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

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

Financial Policies and Provisions

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 2022 final mill levy (supporting the 2023 Budget) did not change from the prior year levy.

The Council has adopted a policy that dictates the use of sales tax revenues. The City's local sales tax is initially deposited into the General Fund. After ensuring the General Fund reserve policy is followed, up to 50% of sales tax receipts is transferred to the Capital Improvement Fund. The 0.25% special streets and stormwater sales tax, which was renewed in January 2020 and will be collected through 2030, is utilized for applicable capital improvement projects. The 0.25% special sales tax for Parks and Recreation, which will be collected through 2027, partially funds the debt service on the new community center. A transfer of 75% of sales tax receipts into the CIP Fund is budgeted for 2023.

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 2023 Budget satisfies the policy regarding General Fund reserves.

Capital Project Provisions

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

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

Cash Management/Investment Provisions

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

The City will collect revenues aggressively, including past due bills of any type.

Financial Policies and Provisions

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, Auditing, and Financial Reporting Provisions

The City will follow the Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) for budget preparation and financial reporting.

The City will submit to an annual audit by an independent certified public accountant with the goal of attaining an unqualified opinion.

The City will prepare an Annual Comprehensive Financial Report (ACFR) and submit it for consideration to the Government Finance Officers Association for their Certificate of Achievement for Excellence in Financial Reporting.

The City will prepare a Popular Annual Financial Report (PAFR) and submit it for consideration to the Government Finance Officers Association for their Award of Outstanding Achievement in Popular Annual Financial Reporting.

The City will follow the standards of full disclosure in all financial reporting and bond offering statements.

Budget Policies

The City Council must adopt a balanced budget, where total resources equal total obligations in accordance with K.S.A. 79-2927. Total resources include beginning fund balances and total obligations include contingency and ending fund balances. The budget adoption and amendment process is described further on [pages 33 and 34](#).

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

Planning and Goal Setting

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

Following completion of the successful Merriam Town Center shops in 1998, the City enjoyed robust sales and property tax revenues. During these years, City Council was able to roll back the mill levy and keep

Planning and Goal Setting

property tax collections fairly constant. However, in 2002 as the national and state economy began to falter, the State of Kansas experienced budget difficulties and discontinued statutory demand transfers to cities. Additionally, the City struggled with stagnate sales tax collections and rising operating costs. Then in 2008, the City Council increased the mill in order to maintain quality public safety and other services just as the economy entered the Great Recession. The recession stalled two key redevelopment projects but development resumed in 2011.

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

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

Planning and Goal Setting by Governing Body – Citywide goals and objectives are reviewed and updated annually by the Governing Body. The four goals below reflect the long-range goals of the Governing Body. Additions and updates to specific initiatives were made as part of the review process. Goals are followed by specific objectives that will gauge progress toward the goal.

Goal #1: Enhance Community Identity and Connections

Objective: Facilitate better communication between City and its citizens.

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

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

Objective: Support a public art program throughout the City.

Goal #2: Provide Exceptional Service Delivery

Objective: Improve the utilization of technology to increase efficiency.

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

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

Goal #3: Improve Physical Conditions and Property Values

Objective: Reduce the number of repeat code offenders.

Objective: Sustain capital improvement efforts.

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

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

Goal #4: Maintain Economic Vitality

Objective: Provide support to existing businesses.

Objective: Expand the commercial tax base.

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

Planning and Goal Setting

Integration with Other Long-Term Planning Processes

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

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

Key findings are listed below.

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

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

Five-year Capital Improvement Plan - The Council considers staff and citizen input on the prioritization of capital improvement needs. The Council also conducts periodic “bus tours” where they visit recently completed capital improvement projects; planned projects; and proposed or possible projects. After receiving this input, the Council meets in work sessions to discuss priorities. These discussions serve as a guide as the City develops the new Five-year Capital Improvement Plan (the Plan) each year. The Plan forms the basis for the current year’s capital improvement budget which is funded by a 0.25% special street/stormwater sales tax and General Fund transfers per City Council policy. Per the policy, up to half of the City’s 1% general sales tax may be used to fund the Five-year capital improvement plan. Additionally, City use taxes associated with the special sales tax are also dedicated to the Plan. In fall, 2017, voters approved a 0.25% special sales tax for parks and recreation to partially fund a new community center. These dedicated revenues provide resources to ensure that the City can continue to enhance and maintain its infrastructure over the long term.

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

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

Planning and Goal Setting

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

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

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

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

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

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

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

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

Parkland Development - The City sets funds aside in the five-year capital improvement plan when needed to purchase and develop parkland. As a city that is land-locked and completely developed, parkland is not

Planning and Goal Setting

readily available. For that reason, the City must plan to acquire parkland as appropriate properties become available. In recent years, the City has acquired more than 80 additional acres of parkland.

Downtown Enhancements – The City has facilitated the enhancement and revitalization of the downtown retail district. In 2001, the City completed construction of Merriam Marketplace, a pavilion that is home to the farmer's market each Saturday from April through October. Additionally, Merriam Marketplace is host to a variety of community events including the annual Turkey Creek Car and Motorcycle Show, and musical performances held throughout the summer. Extensive street improvements to Merriam Drive, the main street running through this downtown area, were completed in 2005. These improvements include expanded sidewalks with tree wells, decorative streetlights, and monument signs at each end of the downtown district and in other locations to direct shoppers to the area. The City's Public Works department grows and maintains hanging flower baskets along Merriam Drive during the summer.

Infrastructure maintenance - The City has a long-term street overlay program to maintain all streets in the City. The program calls for a major overlay and curb repair to every street on a nine-year schedule. The City has dedicated its share of the State fuel tax to fund the annual street overlay program. Additionally, the 2023 budget includes \$300,000 from the Capital Improvement Fund to supplement the fuel tax dollars.

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

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

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

<u>Five-Year General Fund Balance Projection</u>					
	<i>in millions</i>				
	2022	2023	2024	2025	2026
Beginning Fund Balance	\$ 7.259	\$ 6.204	\$ 6.258	\$ 7.051	\$ 7.169
Revenues	\$ 20.518	\$ 20.559	\$ 20.794	\$ 21.031	\$ 21.272
Operating Expenditures	\$ 17.460	\$ 17.542	\$ 18.174	\$ 18.835	\$ 19.528
Interfund Transfers/Contingency	\$ 4.113	\$ 2.953	\$ 1.837	\$ 2.078	\$ 1.860
Subtotal Expenditures	<u>\$ 21.573</u>	<u>\$ 20.495</u>	<u>\$ 20.011</u>	<u>\$ 20.913</u>	<u>\$ 21.388</u>
Projected Fund Balance	<u>\$ 6.204</u>	<u>\$ 6.258</u>	<u>\$ 7.051</u>	<u>\$ 7.169</u>	<u>\$ 7.053</u>

Planning and Goal Setting

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

- Property tax revenues increase 2.0% per year
- City sales taxes increase by 1.0% per year, with adjustments for expected new retail
- County sales taxes increase by 1.0% per year
- User fees for the community center are based on estimates in the recreation facility master plan
- Personal services increase by 3.0% per year
- Health insurance increase by 10.0% per year
- Contractual services and commodities rise by 3.0% per year
- Transfers to Equipment Reserve Fund support the 10-year equipment replacement schedule
- Transfers to the Capital Improvement Fund support the 5-year CIP.

Annual Budget Adoption

Policy

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

Responsibilities

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

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

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

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

Budget Development Process

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

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

Annual Budget Adoption

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.

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

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

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

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

Changes to the City Administrator Recommended Budget

On July 11th, the City Administrator submitted a Recommended Budget with the recommendation to the City Council to exceed the revenue neutral rate. On August 22nd, the City Council adopted the detailed draft budget and elected to exceed the revenue neutral rate. No changes were made to the Recommended Budget before the City Council adopted the budget.

Annual Budget Adoption

2022 Calendar for 2023 Budget

<u>Date</u>	<u>Task/Event</u>	<u>Responsibility</u>
February 18	Solicit Goals/Objectives updates from Council	City Administrator
February 23	Distribute updated report for Council Goals	City Administrator
March 14	Accept new Goals/Objectives	Council
March 15	Review and discuss update of Council Goals with Department Heads	City Administrator
March 30	Staff meeting/discussion of 5-Year CIP updates	CA, PW, Fin Director, CE
April 4	Department Budget Requests due to	Department Heads
April 5 - April 22	Review of Department Budget requests. Discussion with Department Heads.	CA, Finance Director
April 22	CIP Tour/Lunch for proposed CIP updates	Council, CA, ACA, PW, FD
May 9	Preliminary Budget and CIP Discussion	Council, CA, Fin Director
May 10 - June 10	Develop Recommended Budgets	City Adm, Finance Director
June 13	Revenue Neutral Rate and Tax Valuations Available	Johnson County Clerk
July 11	Review Detailed Draft Budgets and Determine Intent to Exceed RNR	Council, CA, Fin Director
If City Does Not Intend to Exceed Revenue Neutral Rate:		
July 20	Notify County Clerk of Intent to NOT Exceed RNR	Finance Director
July 27	Publication of Public Hearing Notice for Budget	Finance Director
August 8	Public Hearing for 2023 Budget Consider Resolution to Adopt Budget	Council
August 25	Certify Budget to County Clerk	Finance Director
If City Does Intend to Exceed Revenue Neutral Rate:		
July 20	Notify County Clerk of Intent to Exceed RNR	Finance Director
August 9	Publication of Public Hearing Notice to Exceed RNR and to Adopt Budget	Finance Director
August 22	Public Hearing to Consider Exceeding RNR Consider Resolution to Exceed RNR Public Hearing for 2023 Budget Consider Resolution to Adopt Budget	Council
August 30	Certify Budget to County Clerk	Finance Director

Financial Structure

Basis of Presentation

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

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, equities, revenues, and expenditures. The various funds are grouped by type in the financial statements. Within each fund type exists one or more funds. The following fund types and account groups are used by the City.

Fund Structure

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

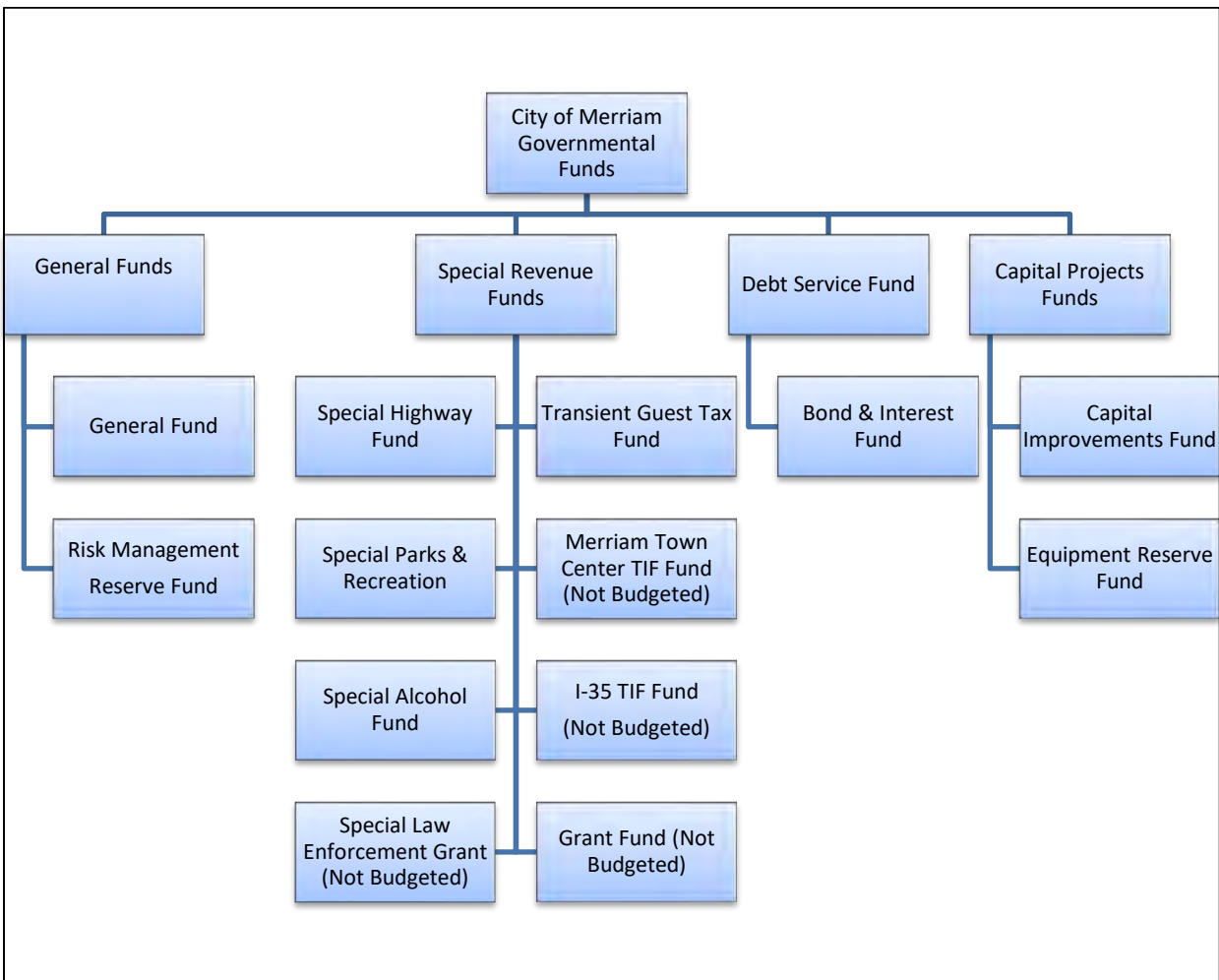
- **The General Fund** is the principal fund of the City and accounts for all financial transactions not accounted for in other funds. The general operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are financed through revenues received by the General Fund. The General Fund is used to pay for the expenditures of various departments throughout the City, with a few exceptions as noted below under Special Revenue Funds. The Risk Management Reserve Fund accounts for transfers from the General Fund and is used for the payment of risk management related expenses. For financial reporting purposes, the City's Risk Management Reserve Fund, which has its own legally adopted budget, is reported with the General Fund. Revenue sources include property and sales taxes.
- **Special Revenue Funds** are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City as identified below.
 - *Special Highway Fund* accounts for Motor Fuel tax receipts and is used for construction, maintenance and repairs of City roads.
 - *Special Parks and Recreation Fund* accounts for one third of the Special Alcohol tax receipts and is used to purchase and maintain City parks and recreational services and facilities.
 - *Special Alcohol Fund* accounts for one third of the Special Alcohol tax receipts and is used to support the Johnson County Alcohol Tax Fund programs and the City's own programs to prevent and manage substance abuse.
 - *Transient Guest Tax Fund* accounts for Transient Guest tax receipts and is used to enhance the community in ways that attract visitors and economic development.
- **Bond and Interest Fund** is used to account for the accumulation of resources for and the payment of principal, interest and other related costs of the City's general obligation bonds. Resources include a dedicated mill levy and transfers from the Capital Improvement Fund.

Financial Structure

- **Capital Projects Funds** are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays including acquisition or construction of capital facilities and other capital assets.
 - *The Capital Improvement Fund* is used to account for monies derived from General Fund transfers, special sales taxes for streets, grants and contributions of outside agencies used to finance infrastructure improvements in the City. This fund also accounts for monies tax incremental financing (TIF) revenues not committed to developers.
 - *Equipment Reserve Fund* accounts for transfers from the General Fund and is used to finance the acquisition of major equipment purchases.

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

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



Financial Structure

Use of Funds by City Departments

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

	Percent of Expenditures Associated with Funds (approximate)*							
Department	General	Special Highway	Special Alcohol	Special Parks	Transient Guest	Risk Mgmt	Equip. Reserve	Capital Improv.
City Council	100							
Administration	96				2	2		
Municipal Court	100							
General Overhead	88						12	
Information Services	94						6	
Police	98		1				1	
Fire	98						2	
Public Works	84	6					3	6
Culture Recreation	86			1	10		3	
Merriam Marketplace					100			
Visitors Bureau					100			
Community Develop.	100							
CIP Administration								100
* excludes Bond Fund								

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

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

Basis of Accounting

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

In applying the susceptible-to-accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, funds are virtually unrestricted as to purpose of expenditures and are

Financial Structure

usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if susceptible-to-accrual criteria are met.

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

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

Budgetary Basis and Ending Cash Position

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

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

Fund	Actual Fund Balance			Projected	
	2020	2021	% Change	2022	2023
General Fund	\$ 7,530,019	\$ 8,513,837	13.07%	\$ 8,000,267	\$ 6,181,920
Capital Improvements	16,820,573	22,087,895	31.31%	24,520,808	21,668,438
Bond & Interest	289,068	393,918	36.27%	270,432	256,456
Other Governmental	2,880,184	3,077,190	6.84%	2,814,124	2,842,908
Total	<u>\$ 27,519,844</u>	<u>\$ 34,072,840</u>		<u>\$ 35,605,631</u>	<u>\$ 30,949,722</u>

(See [pages 16 and 17](#) for fund balances by fund for purposes of Budget 2023 presentation)

Through 2023, the City continues to meet its reserve funds goal of 30-35% of General Fund operating revenue. Conservative revenue estimates were used when developing the 2023 budget and as a result, total fund balance and General Fund balance is budgeted to decrease from 2022 to 2023.

The fund balance for the Bond and Interest Fund serves to pay debt service costs with transfer from the Capital Improvement Funds and the 1/4th cent sales tax to fund the construction of the community center. Transfers are adjusted each year to keep a small balance in the fund.

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

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

Additional Considerations

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

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

Debt Service

Overview and Debt Financing Principles

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

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

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

Historical Debt

The following table provides a summary of additions, retirements and outstanding debt for the previous five years. In 2018, the City issued debt to construct the Merriam Community Center.

<u>Year</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
2018	\$3,540,000	\$20,935,000	\$2,890,000	\$21,585,000
2019	21,585,000	-	2,200,000	19,385,000
2020	19,385,000	-	2,310,000	17,075,000
2021	17,075,000	-	2,420,000	14,655,000
2022	14,655,000	-	2,545,000	12,110,000

Outstanding Debt

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

OUTSTANDING DEBT

Purpose	Issue Date	Maturity Date	Original Amount	Amount Outstanding 1/1/2022	Principal Payments FY 2023
General Obligation					
Refunding bonds to refinance 2004, 2005 & 2008 street/storm drainage improvements	03/01/12	10/01/23	\$ 7,300,000	\$ 1,155,000	\$ 595,000
Serial bonds for construction of Parks & Recreation capital improvements	02/15/18	10/01/27	20,935,000	13,500,000	2,085,000
Total Bonds			<u>\$28,235,000</u>	<u>\$14,655,000</u>	<u>\$2,680,000</u>

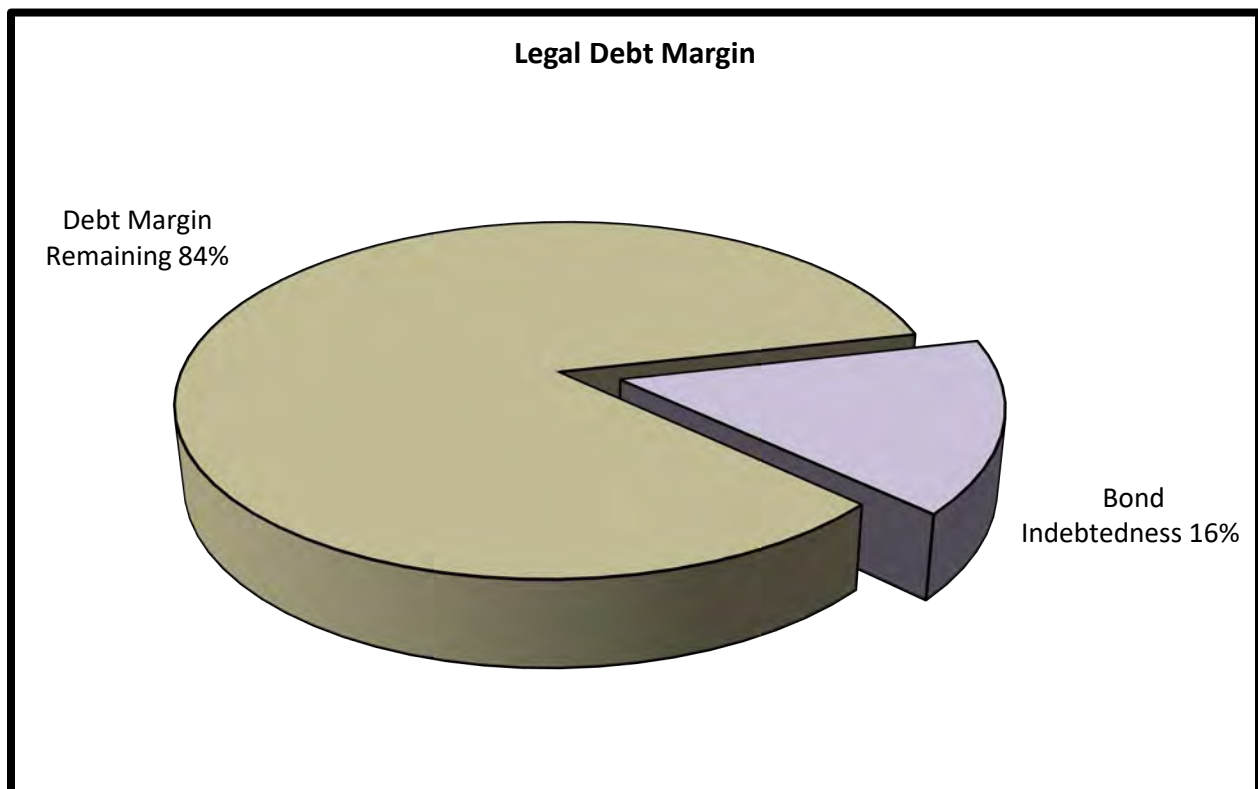
Legal Debt Margin

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

Legal Debt Margin Calculation for Fiscal Year 2022

Assessed value (a)	\$247,606,705
Debt limit	74,282,012
Debt applicable to limit:	
General Obligation bonds and notes	12,110,000
Less: Drainage and refunding issues not subject to limit	<u>(595,000)</u>
Total net debt applicable to limit	<u>11,515,000</u>
Legal debt margin remaining	<u>\$ 62,767,012</u>

(a) Combination of Motor Vehicle and Real Property values



Annual Debt Service

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

ANNUAL DEBT SERVICE REQUIREMENTS

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,680,000	\$ 587,650	\$ 3,267,650
2024	2,190,000	471,500	2,661,500
2025	2,295,000	362,000	2,657,000
2026	2,410,000	247,250	2,657,250
2027	2,535,000	126,750	2,661,750
	<u>\$12,110,000</u>	<u>\$1,195,150</u>	<u>\$13,905,150</u>

Effect of Debt on Current and Future Operations

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

Debt Service as a Percentage of Total Expenditures

	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>Estimated 2022</u>	<u>Budget 2023</u>
Total Expenditures	\$20,950,835	\$28,121,917	\$27,344,546	\$33,330,741
Debt Service Annually	\$3,220,475	\$3,241,700	\$3,241,700	\$3,267,650
Debt Service as a Percentage of Total Expenditures	15.37%	11.53%	11.86%	9.80%

The current debt service is funded from the Bond Fund mill levy and a special 0.25% City sales tax dedicated to the recreational facility bonds. However, these sources do not fully fund the annual debt service. Transfers from the Capital Improvement Fund to the Bond Fund make up the difference. Each year, the City prepares a five-year capital improvement program plan (see Capital Improvement Program section). In preparing the plan, the City forecasts projected revenues and expenditures for the plan period and beyond. Part of this forecasting process involves analyzing the impact of future debt service payments. The forecast reveals that all future debt service payments may be made with no property tax increases and no additional contributions from operating funds. However, if collections for the special 0.25% City sales tax fall significantly below projections, increased transfers from the Capital Improvement Fund will be necessary. If this occurs, future capital projects may be deferred or cancelled to provide funding for debt service.

Authorized Paid Positions

Department	Position	Budget 2021	Budget 2022	Budget 2023
City Council	Mayor	1.00	1.00	1.00
	Councilmember	8.00	8.00	8.00
	Total	9.00	9.00	9.00
Administration	City Administrator	1.00	1.00	1.00
	Assistant City Administrator	1.00	1.00	1.00
	Finance Director	1.00	1.00	1.00
	Human Resources Manager	1.00	1.00	1.00
	Communication/Public Engagement Mgr.	1.00	1.00	1.00
	Assistant to the City Administrator***	0.00	0.00	1.00
	City Clerk	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Office Coordinator - HR	1.00	1.00	1.00
	Accounting Clerk	1.00	1.00	1.00
	Management Intern	1.00	1.00	1.00
	Total	10.00	10.00	11.00
Information Services	IT Administrator	1.00	1.00	1.00
	Total	1.00	1.00	1.00
Municipal Court	Court Administrator	1.00	1.00	1.00
	Court Clerk	1.75	1.75	1.75
	Total	2.75	2.75	2.75
Police Department	Police Chief	1.00	1.00	1.00
	Police Major	1.00	0.00	1.00
	Police Captain	2.00	3.00	2.00
	Sergeant	3.00	8.00	8.00
	Corporal	4.00	0.00	0.00
	Master Police Officer	11.00	9.00	9.00
	Crime Analyst	1.00	1.00	1.00
	Police Officer	10.00	11.00	11.00
	Community Service Officer	2.00	2.00	2.00
	Police Records Clerk	2.00	2.00	2.00
	Total	37.00	37.00	37.00
Fire Department	(Services through City of Overland Park after 2014)			
	Total	0.00	0.00	0.00
Public Works	Public Works Director	1.00	1.00	1.00
	Public Works Superintendent	1.00	1.00	1.00
	Facilities Superintendent	1.00	1.00	1.00
	Foreman	2.00	2.00	2.00
	Public Works Technician*	1.00	0.00	0.00
	Lead Mechanic	1.00	1.00	1.00
	Mechanic*	0.00	1.00	1.00
	Senior Maintenance Worker	1.00	1.00	1.00
	Senior Facilities Maintenance Worker	1.00	1.00	1.00
	Maintenance Worker	8.00	8.00	8.00
	Facilities Maintenance Worker	1.00	1.00	1.00
	Office Coordinator - Public Works**	1.00	1.00	1.00
	Landscape Technician	0.25	0.25	0.25
	Seasonal Labor	3.96	3.96	3.96
	Total	23.21	23.21	23.21
Culture and Recreation and Special Events	Parks & Recreation Director	1.00	1.00	1.00
	Assistant Parks & Recreation Director	1.00	1.00	1.00

Authorized Paid Positions

Department	Position	Budget 2021	Budget 2022	Budget 2023
	Recreation Manager - Programs	1.00	1.00	1.00
	Recreation Manager - Aquatics	1.00	1.00	1.00
	Guest Service Manager	1.00	1.00	1.00
	Recreation Coordinator - Programs	1.00	1.00	1.00
	Recreation Coordinator - Fitness	1.00	1.00	1.00
	Recreation Coordinator - Aquatics	1.00	1.00	1.00
	Guest Services Coordinator	1.00	1.00	1.00
	Custodian	1.00	1.00	1.00
	Facility Attendant	2.00	2.00	2.00
	Recreation Assistant - Programs	0.50	0.50	0.50
	Head Lifeguard	1.50	1.50	1.50
	Child Watch Attendant	2.00	2.00	2.00
	Fitness Attendant	1.50	1.50	1.50
	Lifeguard	10.00	10.00	10.00
	Slide & Concessions Attendant	2.50	2.50	2.50
	Total	30.00	30.00	30.00
Visitor's Bureau	Tourism & Exonomic Development Manager	1.00	1.00	1.00
	Multimedia Communications Specialist	1.00	1.00	1.00
	Total	2.00	2.00	2.00
Marketplace	Farmers Market Attendant	0.32	0.32	0.32
	Total	0.32	0.32	0.32
CIP Administration	Project Coordinator	1.00	1.00	1.00
	Administrative Assistant**	0.40	0.40	0.00
	Total	1.40	1.40	1.00
Community Development	Community Development Director	1.00	1.00	1.00
	Neighborhood Services Manager	1.00	1.00	1.00
	Building Inspector	1.00	1.00	1.00
	Planner	1.00	1.00	1.00
	Code Compliance Officer	2.00	2.00	2.00
	Office Coordinator - Community Development	1.00	1.00	1.00
	Total	7.00	7.00	7.00
City Total		123.68	123.68	124.28
Classification By Category				
	Full Time	88.00	88.00	89.00
	Part Time	31.15	31.15	30.75
	Seasonal	4.53	4.53	4.53
	Total	123.68	123.68	124.28

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

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

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

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

Compensation Plan

EFFECTIVE JANUARY 1, 2023

Department	Position	Range Bottom	Range Top
City Council	Mayor	12,993	12,993
	Councilmember	5,891	5,891
Administration	City Administrator	147,992	207,188
	Assistant City Administrator	123,323	172,660
	Finance Director	115,252	161,345
	Human Resources Manager	100,651	140,920
	Communication/Public Engagement Manager	76,793	107,515
	Assistant to City Administrator	67,059	93,891
	City Clerk	67,059	93,891
	Accountant	58,572	81,993
	Office Coordinator- HR	41,745	58,448
	Accounting Clerk	41,745	58,448
Information Services	IT Administrator	87,921	123,094
Municipal Court	Court Administrator	67,059	93,891
	Court Clerk	41,745	58,448
Police Department	Police Chief	123,323	172,660
	Police Major	107,702	150,779
	Police Captain	87,921	123,094
	Sergeant	71,760	100,464
	Master Police Officer	58,572	81,993
	Crime Analyst	54,724	76,606
	Police Officer	51,147	71,614
	Community Service Officer	44,678	62,545
	Police Records Clerk	41,745	58,448
Public Works	Public Works Director	123,323	172,660
	Public Works Superintendent	82,160	115,024
	Facilities Superintendent	76,793	107,515
	Foreman	58,572	81,993
	Lead Mechanic	58,572	81,993
	Mechanic	47,798	66,913
	Senior Maintenance Worker	44,678	62,545
	Senior Facilities Maintenance Worker	44,678	62,545
	Maintenance Worker	41,745	58,448
	Facilities Maintenance Worker	41,745	58,448
	Office Coordinator- Public Works	41,745	58,448
	Seasonal Landscaper	14.50	17.94
	Seasonal Public Works Maintenance Worker	14.50	17.94

Compensation Plan

EFFECTIVE JANUARY 1, 2023

Department	Position	Range Bottom	Range Top
Culture and Recreation and Special Events	Parks & Recreation Director	115,252	161,345
	Assistant Parks & Recreation Director	87,921	123,094
	Recreation Manager- Programs	67,059	93,891
	Recreation Manager- Aquatics	67,059	93,891
	Guest Services Manager	58,572	81,993
	Recreation Coordinator- Programs	47,798	66,913
	Recreation Coordinator- Fitness	47,798	66,913
	Recreation Coordinator- Aquatics	47,798	66,913
	Guest Services Coordinator	37,939	53,123
	Custodian	37,939	53,123
	Facility Attendant	14.50	17.94
	Recreation Assistant- Programs	14.50	17.94
	Head Lifeguard	14.50	17.94
	Child Watch Attendant	13.00	16.01
	Fitness Attendant	13.00	16.01
	Lifeguard	13.00	16.01
	Slide & Concessions Attendant	11.50	14.29
Visitor's Bureau	Tourism & Economic Development Manager	76,793	107,515
	Multimedia Communications Specialist	51,147	71,614
Marketplace	Farmers Market Attendant	13.00	16.01
CIP Administration	Project Coordinator	54,724	76,606
Community Development	Community Development Director	115,252	161,345
	Neighborhood Services Manager	71,760	100,464
	Building Inspector	54,724	76,606
	Planner	54,724	76,606
	Code Compliance Officer	44,678	62,545
	Office Coordinator- Community Development	41,475	58,448

Compensation Plan

RETAINERS FOR CONTRACTUAL POSITIONS EFFECTIVE JANUARY 1, 2023

Position	Monthly	Annual
City Attorney*	-	-
Municipal Judge	4,095.00	49,140.00
Prosecutor	2,177.00	26,124.00

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

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CITY OF MERRIAM, KANSAS

REVENUES: ALL FUNDS

ANNUAL BUDGET
2023



Public Works crews water Merriam's famous hanging flower baskets.



Revenue Sources

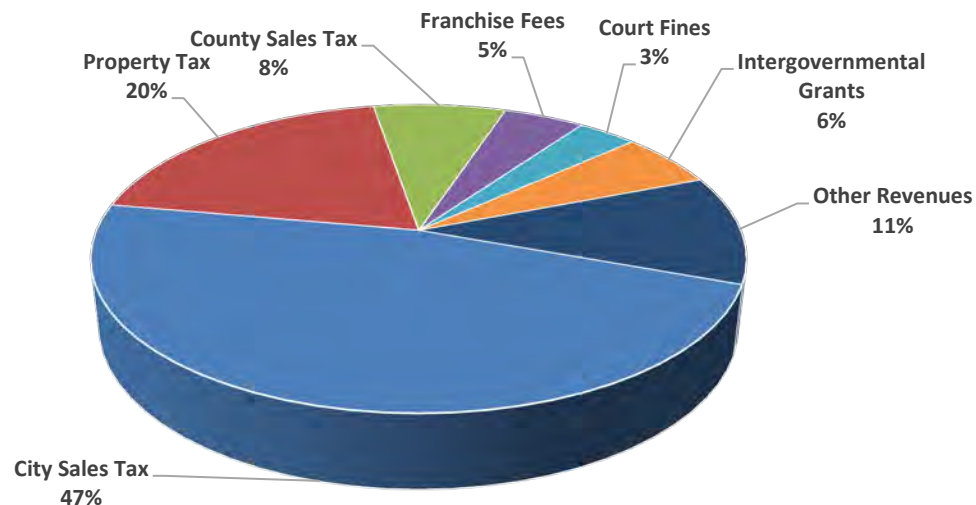
Introduction

The City of Merriam has developed a diverse base of revenues to fund its operational and capital needs. The purpose of this section is to describe the major revenue sources and trends and how these affect the City. Special emphasis is placed on six major revenue sources. This set of revenues is significant in that they collectively represent 88.6% of the City's projected current revenues in 2023. Current revenues are those funds that the City has budgeted to collect in 2023. Current revenue does not include beginning fund balance, interfund transfers, and bond proceeds. Each major source of revenue is described on the following pages. Excluding interfund transfers, bond proceeds, and projected beginning fund balance, current revenues projected in the 2023 budget total \$28,674,832. These seven major revenue sources and their contribution to overall revenues are summarized in the charts below.

Major Revenue Summary-All Funds

Major Revenue Source	Projected 2023 Revenue	Percent of Total Current Revenues
City Sales and Use Tax	\$13,549,292	47.3%
Ad Valorem Property Tax	5,598,900	19.5%
County Sales Tax	2,235,580	7.8%
Franchise Fees	1,358,000	4.7%
Court Fines	1,000,000	3.5%
Intergovernmental Grants	1,652,325	5.8%
Subtotal Major Revenue Sources	25,394,097	88.6%
All Other Revenues	3,280,735	11.4%
Total Current Revenues	\$28,674,832	100%

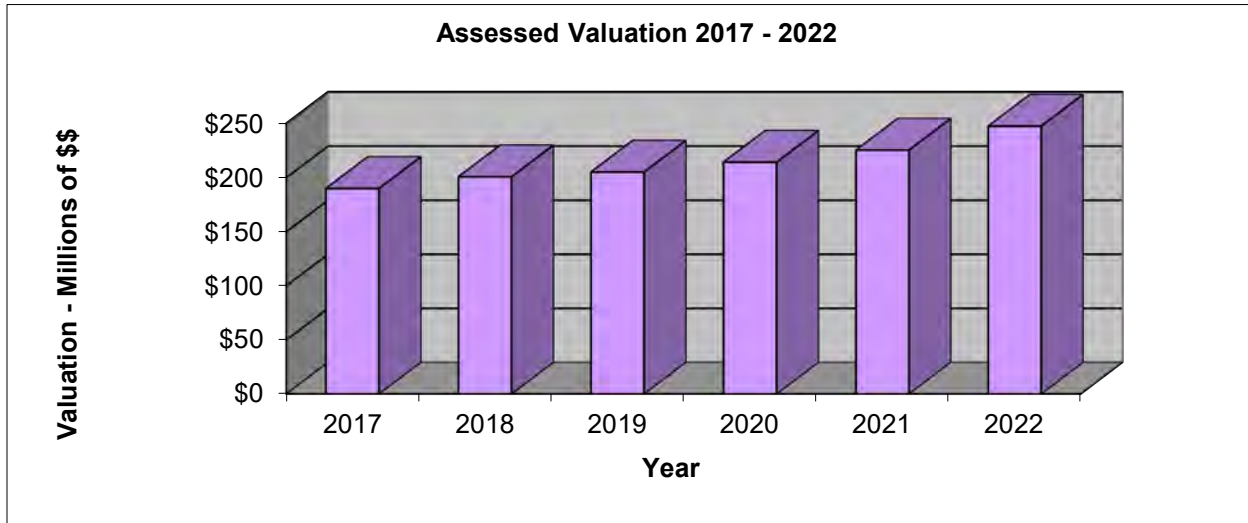
Major Revenue Sources - Projected 2023



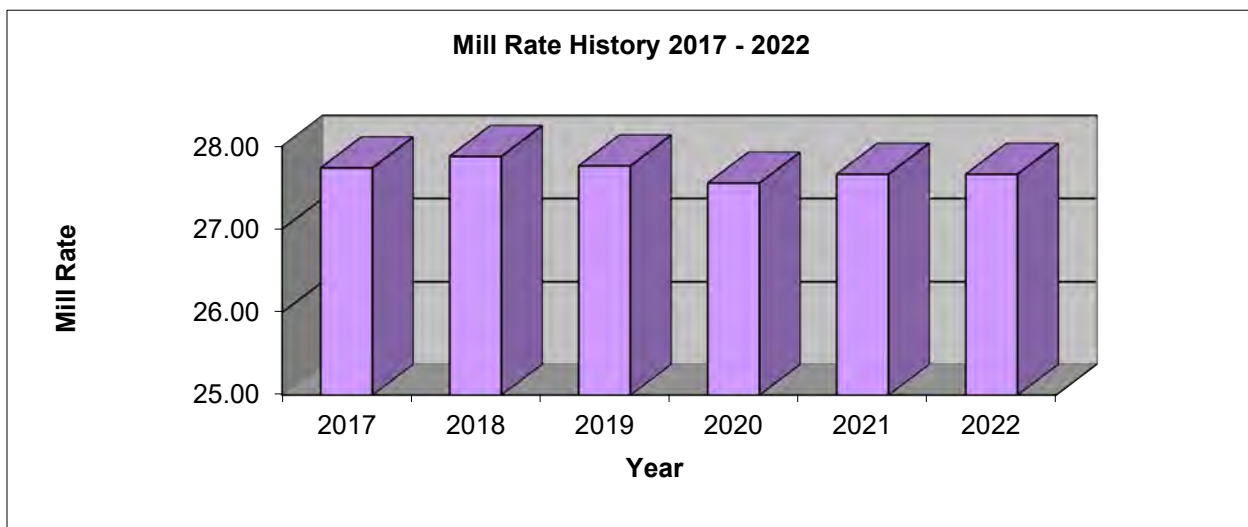
Ad Valorem Property Tax (Excluding Motor Vehicle Tax)

Budgeted 2023 ad valorem property taxes total \$5,598,900 or 19.5% of current revenues. General Fund ad valorem property taxes comprise \$5,389,901, or 24.9% of total General Fund current revenues (excluding transfers). Bond and Interest Fund ad valorem property taxes comprise \$208,899 or 9.1% of total Bond and Interest Fund current revenues.

Property taxes are collected on the assessed valuation of taxable real, tangible personal property plus motor vehicles. The County Clerk provides the estimated assessed valuation used in the calculation of property taxes necessary to fund the budget. *Note that the assessed valuation established and the mill levy set in 2022 will fund the 2023 Budget.*



Based upon the projected assessed valuation, the mill levy is calculated to fund ad valorem property tax revenue requirements. The 2023 budget will require an effective City property tax rate of 27.665 mills, which was the same rate in 2022.



Sales Taxes

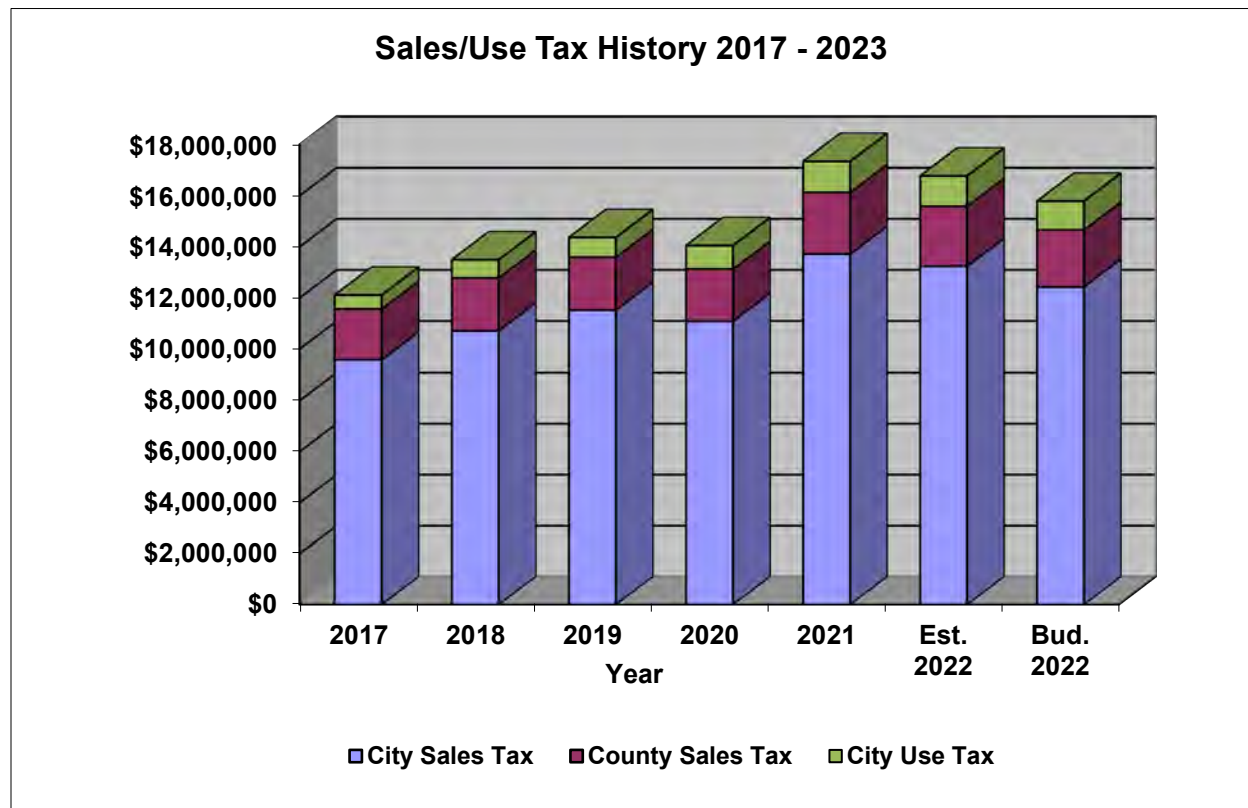
City Sales/Use Tax

The City's largest source of income is a 1.50% tax on items purchased within the City. The 1% general City sales tax is collected by the General Fund; a 0.25% special City sales tax is collected by the Capital Improvement Fund for street and stormwater improvements; and a 0.25% special City sales tax is collected by the Bond & Interest Fund for construction of Parks & Recreation capital improvements. City sales tax and use tax revenues budgeted for 2023 for all funds total \$13,549,292 and are projected to comprise 47.3% of Citywide revenues. Sales taxes in 2021 declined due to the recovery from the COVID-19 pandemic. Automobile sales have been strong in 2022. Budget 2023 projects City sales taxes at \$12,426,695 based on 93.9% of estimated 2022. Use taxes are budgeted at \$1,122,597 based on 95.0% of estimated 2022.

County Sales Tax

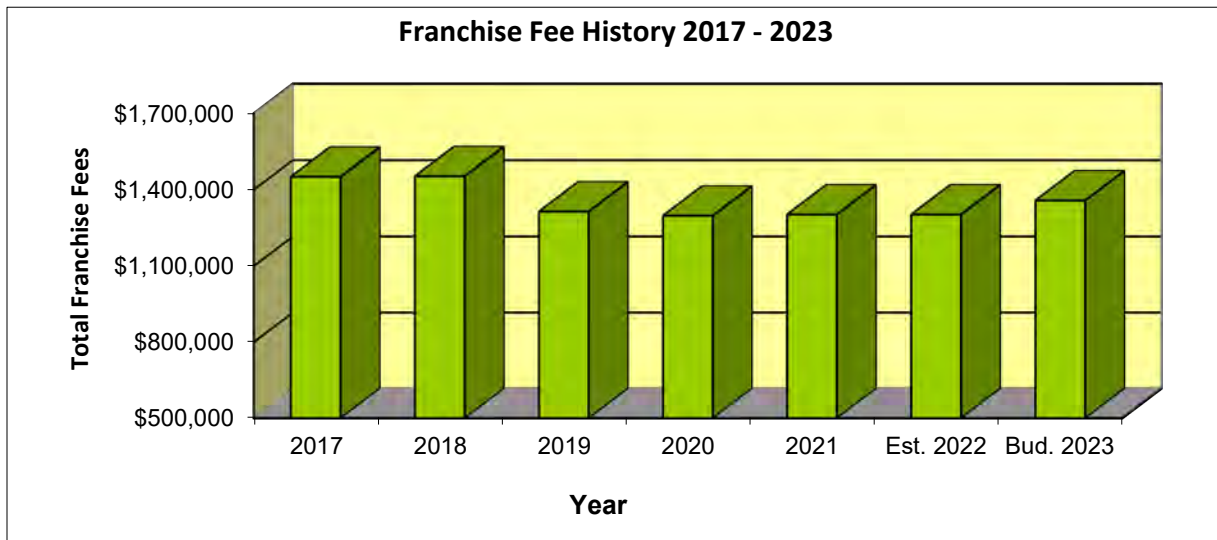
The City's allocation of the countywide sales tax is made up of four components: 1) the City's share of the countywide 0.6% sales tax, 2) the City's share of the original countywide 0.25% Public Safety sales tax (effective 2011), 3) the City's share of the countywide 0.25% Public Safety sales tax effective 2009, and 4) the City's share of the countywide 0.25% Public Safety sales tax effective April 1, 2017. The proceeds are distributed by the Kansas Department of Revenue and are based on different distribution formulas. Total county sales taxes budgeted for 2023 are \$2,235,580. County sales tax revenues are projected to comprise 7.8% of total current revenues. Budget 2023 projects county sales taxes at 95.0% of estimated 2022.

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



Franchise Fees

The City levies franchise fees on electric, gas, telephone, cable, and waste management companies operating within the City limits. Due to the variable nature of this revenue source, more emphasis is placed on total franchise revenues. Telephone and cable franchise fees are related to the City's population (which has remained fairly stable), while electric and gas, though related to the population, are also largely driven by the weather. Franchise revenues are projected to comprise 4.7% of total current revenues. Franchise revenues budgeted for 2023 total \$1,358,000, which is approximately 95.0% of estimated 2022 franchise receipts.



Court Fines

Court fines are a significant part of the City's budgeted General Fund revenues. The City carries a high volume of traffic due to our location at the intersection of Interstate 35 and Shawnee Mission Parkway (Highway 56), a major thoroughfare. With the largest sales tax "pull factor" in the state of Kansas, the City attracts many non-residents to shop in our retail centers. Court fines revenues are budgeted at \$1,000,000 for 2023.

Intergovernmental Grants

The 2023 Capital Improvement Fund budget includes \$1,652,325 in Intergovernmental Grants from various sources. In 2023, this will include money from the Johnson County Assistance Road System Program (CARS) for the Merriam Drive (Johnson Drive to 55th) street reconstruction project. All of these monies are related to specific capital improvement projects and will not be used for any of the City's regular operations.

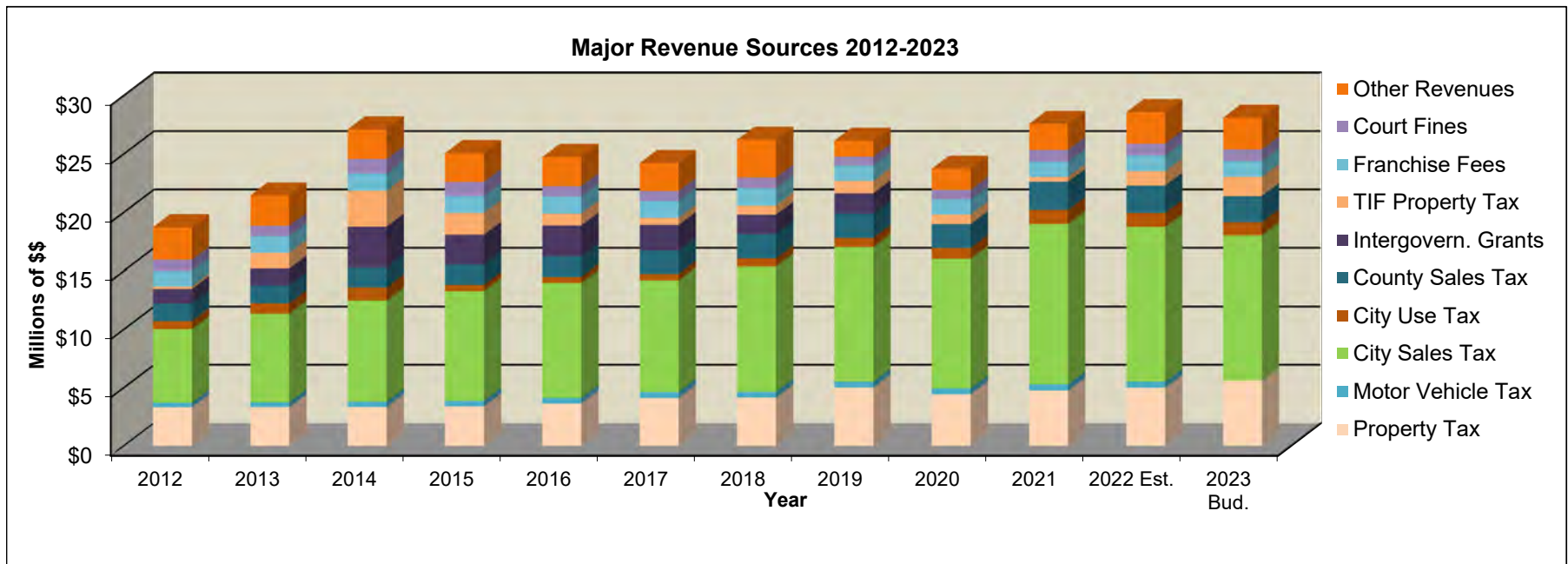
Major Revenue Sources - Citywide*
2012 through 2023

Year	Property Tax	Motor Vehicle Tax	City Sales Tax ***	City Use Tax	County Sales Tax	Net TIF Property Tax	Intergov. Grants	Franchise Fees	Court Fines	Other Revenues **	Total Budgeted Revenues*
2012	\$ 3,311,732	\$ 393,618	\$ 6,316,422	\$ 691,495	\$ 1,481,333	\$ 1,270,000	\$ 211,484	\$ 1,331,702	\$ 935,450	\$ 2,785,107	\$ 18,728,343
2013	3,326,520	410,086	7,612,455	890,244	1,538,817	1,403,000	1,344,782	1,436,256	889,292	2,591,510	21,442,962
2014	3,343,540	454,199	8,681,150	1,122,693	1,682,881	3,485,000	3,084,029	1,477,427	1,240,239	2,538,394	27,109,552
2015	3,386,020	485,796	9,407,828	536,426	1,719,595	2,539,589	1,862,170	1,459,194	1,208,506	2,463,616	25,068,740
2016	3,632,316	480,613	9,871,658	508,042	1,740,379	2,639,467	1,014,898	1,475,516	872,163	2,504,512	24,739,564
2017	4,117,954	506,898	9,579,232	540,085	1,989,107	2,185,000	606,735	1,451,265	851,682	2,390,835	24,218,793
2018	4,144,683	497,794	10,711,957	708,416	2,070,804	1,650,000	789,349	1,494,896	910,292	3,242,712	26,220,903
2019	5,004,207	503,080	11,524,828	767,057	2,075,515	1,750,000	1,071,000	1,314,459	758,218	1,372,322	26,140,685
2020	4,432,241	504,575	11,085,353	916,799	2,045,863	-	824,000	1,297,965	825,906	1,803,773	23,736,475
2021	4,745,243	529,069	13,717,441	1,211,980	2,413,582	-	416,113	1,295,072	1,022,316	2,218,306	27,569,122
2022 Est.	4,990,206	523,694	13,238,627	1,181,681	2,353,243	-	1,229,258	1,358,000	1,000,000	2,702,629	28,577,338
2023 Bud.	5,598,900	572,477	12,426,695	1,122,597	2,235,580	-	1,652,325	1,358,000	1,000,000	2,708,258	28,674,832

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

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

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



Revenue Forecast Methodology

GENERAL FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Local Ad Valorem Property Tax Received from Johnson County, KS five times during the year	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on the assessed valuation in 2022 of \$247,606,705 (26.623 mills). There was no increase in mills from the previous mill levy.	The basis of this tax is the assessed valuation of taxable real & tangible personal property in each county & special taxing district. State law requires that all real & tangible personal property shall be assessed at fair market value. Property is classified into various classes & assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.
Delinquent Property Tax Received from Johnson County, KS five times during the year	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax Received from Johnson County, KS five times during the year.	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
City Sales Tax Received from State of KS monthly	Based on 93.9% of estimated 2022. The City reviews collection trends of individual businesses in detail.	The City levies a 1% tax on all nonexempt sales within the City.
Countywide Sales Tax Received from State of KS monthly	This is the City's share of the countywide 0.5% sales tax. Based on 95% of estimated 2022 collections.	The proceeds of the Countywide sales tax are distributed by the State Department of Revenue based on the following formula: One half of all revenue collected within the County shall be apportioned among the County & cities in the proportion of each entity's total taxing effort in that preceding year relative to the total taxing effort of all cities & the County in the preceding year. The remaining one half of the revenue shall be apportioned to the County & cities in the proportion each entity's population has relative to the total population in the County. The County share shall be calculated by the percentage of people residing in unincorporated areas.
Countywide Sales Tax-Public Safety (eff. 1/1/1995) Received from State of KS monthly	This is the City's share of the countywide 0.25% Public Safety sales tax. Based on 95% of estimated 2022 collections. This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 1995 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Countywide Sales Tax-Public Safety (eff. 1/1/2009) Received from State of KS monthly	Same as Countywide Sales Tax-Public Safety (eff. 1/1/2009). This tax does not sunset.	The portion of the Countywide Sales Tax due to the passage of the 2009 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.
Countywide Sales Tax-Public Safety (eff. 4/1/2017) Received from State of KS monthly	Same as Countywide Sales Tax-Public Safety (eff. 4/1/2017). This tax sunsets 3/31/2027.	The portion of the Countywide Sales Tax due to the passage of the 2017 Public Safety Sales Tax is based on the following formula: One half of all revenue collected from the additional 0.25% sales tax shall be apportioned to the County. The remaining half shall be apportioned based on the formula used to distribute Countywide Sales Tax as previously stated.

GENERAL FUND (continued)

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.
Electric Franchise Fees Received from franchisees monthly	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the electric utilities operating within the City limits.
Gas Franchise Fees Received from Kansas Gas monthly	Based on recent actual.	The City levies a franchise tax of 5% of gross receipts from the gas utilities operating within the City limits.
Phone Franchise Fees Received from SW Bell monthly	Based on recent actual, with adjustment for gradual loss of land lines in favor of cell phones.	The City levies a franchise tax of 5% of gross receipts from the local exchange telephone companies operating within the City limits.
Cable Franchise Fees Received from franchisees monthly and quarterly	Based on recent actual, with adjustment for reduction in cable usage in favor of internet streaming.	The City levies a franchise tax of 5% of gross receipts from the cable companies operating within the City limits.
Disposal Franchise Fees Received from franchisee monthly	Based on recent actual.	The City levies a franchise tax of 7% of gross receipts from the waste disposal companies operating within the City limits.
Occupational Licenses Received from businesses annually	Based on projections of business occupation and applicable fees.	The governing body sets fees. Fees are analyzed annually.
Other Licenses Received from applicants annually	Based on projected number of businesses requiring these licenses.	See Occupational Licenses. (Liquor licenses, cereal malt beverage licenses, etc.)
Construction Permits Received prior to permit issuance	Based on historical receipts and trends, as well as known upcoming construction.	The governing body sets fees. Fees are analyzed annually. Fees are linked to the value of the new construction.
Community Center Fees Received from patrons per use/monthly/quarterly/annually	Based on department estimates and historical receipts and trends.	Program services, aquatics and admission fees are set by the governing body. Concession fees are set by the department.
Other Fees Received from payer per charge	Based on historical receipts and trends.	Fees are set by the governing body. Fees are analyzed annually.
Fines Received from defendant as paid	Primarily court fines. Based on departmental estimates.	Fines are set by a combination of State law, municipal code, and judge's actions.
Interest Income Received from financial institution monthly	Based on the percentage return on investments and available cash balances. Due to the variable nature of this revenue source, projections are conservative.	K.S.A. 12-1675 and Council policy restrict the type of investments and where they may be purchased.
Miscellaneous Revenue Received from payer per charge	Based on historical receipts and trends. Based on the nature of these revenues, it is difficult to make accurate estimates.	Various revenues of a miscellaneous nature including, but not limited to, copy fees, sale of books and maps, and various reimbursements.

SPECIAL HIGHWAY FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Fuel Tax Received from State of KS quarterly	Based on estimates provided by the League of Kansas Municipalities.	This is derived from a state tax on motor vehicle fuel and special fuel sales. The tax is apportioned to the County and cities based on statutory formulas. The cities portion is determined on a per capita basis.

SPECIAL ALCOHOL FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.

SPECIAL PARKS AND RECREATION FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Alcohol Tax Received from State of KS quarterly	Based on estimates received from the League of Kansas Municipalities.	The State levies a 10% surtax on the sale of all alcoholic beverages sold by any club, caterer, or drinking establishment. 70% of the taxes paid within City limits are returned to the respective cities & must be allocated 1/3 to each of the following funds: General, Special Parks & Recreation, and Special Alcohol.

TRANSIENT GUEST TAX FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Transient Guest Tax Received from State of KS quarterly	Based on recent actual collections.	Based on the City of Merriam's Charter Ordinance No. 23. Revenue is derived from an 8% tax on room rental for hotels and motels in the City.

RISK MANAGEMENT RESERVE FUND

DESCRIPTION	KEY 2023 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 2023.	Risk management activities are to be accounted for in the General Fund according to generally accepted governmental accounting standards. Kansas Statutes allow for the creation of a Risk Management Reserve Fund to allow for the accumulation of reserves to pay for claims and related costs arising from legal action and settlements not covered by commercial insurance.
Interest Income Received from financial institution monthly	See General Fund.	See General Fund.

EQUIPMENT RESERVE FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Transfers from General Fund	The annual amount of transfers into this fund is determined based on projected future capital equipment purchase needs. Finance staff examines the ten year equipment replacement schedule to determine the amount of reserves needed to fund current and future capital equipment purchases.	
Interest Received from financial institution monthly	See General Fund.	See General Fund.
Miscellaneous Received from payor per charge	See General Fund	See General Fund.

CAPITAL IMPROVEMENT FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Interest Received from financial institution monthly	See General Fund	See General fund
Transfers From General Fund	Based on one fourth of the City's local sales tax plus 20% of the City's use tax. See projection of City Sales Tax in the General Fund. 100% of the proceeds from the 2023 Countywide Public Safety Sales tax will be transferred.	Council policy target transfers of up to one half of the City's general sales tax receipts for capital improvement projects, provided that General Fund revenues are between 30-35% of combined General Fund and Risk Management Fund balances.
Intergovernmental Grant Received from grantor per terms of grant	Based on estimates from the CIP department as to reimbursements expected from other governmental entities on capital improvement projects from grants or interlocal agreements.	
City Sales Tax-Street & Stormwater Received from State of KS monthly	Based on 93.9% of estimated 2022. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25 % sales tax. It will be collected from 1-1-21 through 12-31-30 and is designated for capital improvements to City streets.
Miscellaneous Revenue Received from payor per charge	Consists of Tax Increment Financing revenue. Based on ad valorem taxes attributable to TIF districts in the City, less contractual payments to developers.	Under K.S.A. 12-1771, TIF increment may be used to finance capital improvement projects per approved TIF project plans.

BOND AND INTEREST FUND

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
City Sales Tax-Parks & Rec Received from State of KS monthly	Based on 93.9% of estimated 2022 collections. The City reviews collection trends of individual businesses in detail.	The City levies a separate voter-approved 0.25% sales tax from 1-1-2018 through 12-31-2027 to fund debt service associated with a new community center.
Local Ad Valorem Property Tax Received from Johnson County, KS five times during the year	Levy is based on the amount needed to fund the Ad Valorem Property tax requirement for this fund based on an assessed valuation in 2022 of \$247,606,705 (1.042 mills). There was no increase in mills from the previous mill levy.	The basis of this tax is the assessed valuation of taxable real & tangible personal property in each county & special taxing district. State law requires that all real & tangible personal property shall be assessed at fair market value. Property is classified into various classes & assessed at different percentages based on classification. Each individual government controls the tax levy set for its jurisdiction.

BOND AND INTEREST FUND (continued)

DESCRIPTION	KEY 2023 PROJECTION FACTORS	APPLICABLE LAWS
Delinquent Property Tax Received from Johnson County, KS five times during the year	Based on historical receipts.	The County Clerk is responsible for placing on the tax rolls any land or improvements that have previously escaped taxation in the amount equal to that amount that would have been paid had the property been on the tax rolls, plus delinquent taxes paid after the due date.
Motor Vehicle Tax Received from Johnson County, KS five times during the year	Based on information received from the County.	The basis of this tax is the levy of a county average mill rate applied against the assessed valuation of registered motor vehicles within the City. The tax is payable in full annually at the time of vehicle registration. Distribution is made as the revenue is collected.
Special Assessment	Based on expected special assessment receipts from improvements in special assessment districts. At the formation of the district, an annual amount of special assessments is determined and scheduled until the improvements are paid for. Collections ended in 2018.	K.S.A. 12-6a02 authorizes cities to levy and collect special assessments upon property in the area deemed by the governing body of the city to be benefited by improvements.
Interest Income Received from financial institution monthly	See General Fund.	See General Fund.
Transfers from CIP Fund	Based upon debt service needs and the availability of funds from the Capital Improvement Program (CIP) Fund.	

CITY OF MERRIAM, KANSAS

BUDGET BY FUND

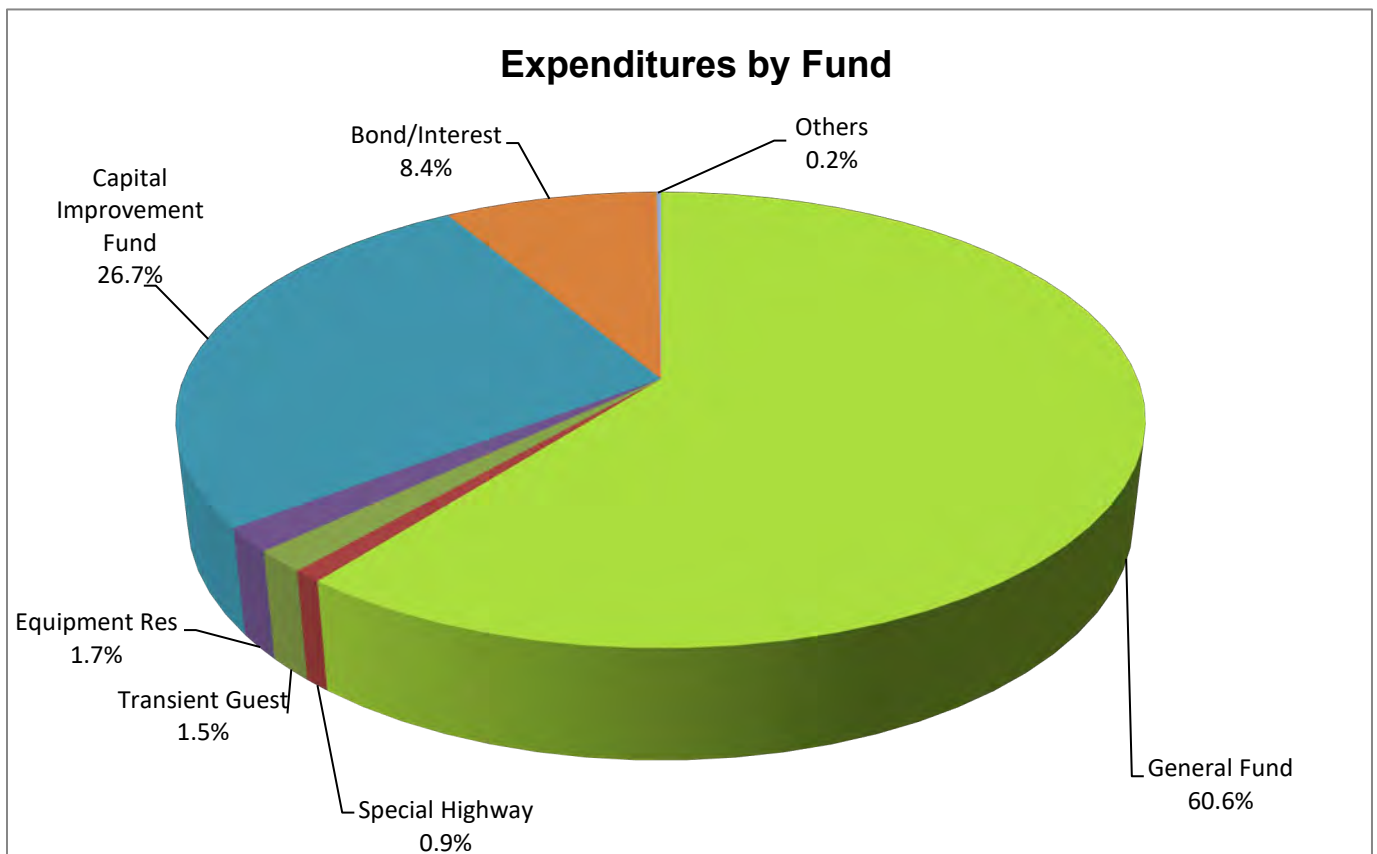
ANNUAL BUDGET
2023



Visitors are having a blast swimming in the Merriam Community Center indoor pool.

Expenditure by Fund

Fund	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
001-General	\$ 20,337,363	\$ 21,543,855	\$ 22,227,585	\$ 23,450,542
201-Special Highway	328,025	330,000	330,000	330,000
202-Special Alcohol	20,000	20,000	20,000	20,000
203-Special Parks and Recreation	59,849	25,000	20,000	20,000
204-Transient Guest Tax	447,669	579,180	544,429	604,753
221-Risk Management Reserve	18,830	30,000	20,000	30,000
222-Equipment Reserve	422,714	877,251	913,050	656,985
301-Capital Improvements	2,765,113	6,638,306	6,570,713	10,327,649
401-Bond and Interest	3,220,475	3,241,700	3,241,700	3,267,650
TOTAL	\$ 27,620,038	\$ 33,285,292	\$ 33,887,477	\$ 38,707,579



General Fund

	Audited 2021	Budget 2022	Budget 2023
REVENUES			
Beginning Balance	\$ 7,497,132	\$ 6,200,602	\$ 8,000,267
Property Tax	4,566,351	4,913,765	5,389,901
Motor Vehicle	509,287	506,093	550,918
City Sales Tax	9,052,052	7,905,000	8,284,463
City Use Tax	1,211,980	920,000	1,122,597
County Sales Tax	1,379,175	1,170,000	1,277,461
County Sales Tax 1/4 (eff 1995)	344,813	292,000	319,383
County Sales Tax 1/4 (eff 2009)	344,813	292,000	319,383
County Sales Tax 1/4 (courthouse)	344,781	292,000	319,353
County Sales Tax	2,413,582	2,046,000	2,235,580
Alcohol Tax	23,108	21,263	24,466
Franchise Fees	1,295,072	1,303,000	1,358,000
Licenses & Permits	404,669	405,000	405,000
Charges for Service	759,447	1,402,700	1,116,270
Court Fines	1,022,316	900,000	1,000,000
Federal Grants	5,104	5,000	5,000
Investment Income	(8,825)	50,000	40,000
Miscellaneous	99,925	120,000	100,000
Subtotal Revenues	21,354,068	20,497,821	21,632,195
Total Resources	\$ 28,851,200	\$ 26,698,423	\$ 29,632,462
EXPENDITURES			
Personal Services	\$ 8,783,519	\$ 9,975,092	\$ 10,894,103
Contractual Fire Services	2,396,529	2,875,000	2,867,600
Contractual Services	2,514,871	3,435,178	3,664,976
Commodities	648,254	851,210	1,018,525
Capital Outlay	4,194	-	-
Health and Welfare	113,793	294,000	578,500
Subtotal Expenditures	14,461,160	17,430,480	19,023,704
Transfers Out	5,876,203	4,113,375	4,426,838
Total Uses	\$ 20,337,363	\$ 21,543,855	\$ 23,450,542
Ending Balance	\$ 8,513,837	\$ 5,154,568	\$ 6,181,920

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 21% of operating revenues. When combined with Risk Management, ending fund balance represents 25% of operating revenues

Special Highway Fund

	Audited 2021		Budget 2022		Budget 2023	
REVENUES						
Beginning Balance	\$	257,098	\$	213,598	\$	227,877
Other Taxes		300,956		284,950		308,090
Federal Grant		24,628		-		-
Investment Income		(200)		-		-
Subtotal Revenues		325,384		284,950		308,090
Total Resources	\$	582,482	\$	498,548	\$	535,967
EXPENDITURES						
Commodities	\$	28,025	\$	30,000	\$	30,000
Capital Improvements		300,000		300,000		300,000
Subtotal Expenditures		328,025		330,000		330,000
Total Uses	\$	328,025	\$	330,000	\$	330,000
Ending Balance	\$	254,457	\$	168,548	\$	205,967

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

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

Special Alcohol Fund

	Audited 2021		Budget 2022		Budget 2023	
REVENUES						
Beginning Balance	\$	12,882	\$	7,145	\$	19,732
Other Taxes		23,108		21,263		24,466
Investment Income		(12)		-		-
Subtotal Revenues		23,096		21,263		24,466
Total Resources	\$	35,978	\$	28,408	\$	44,198
EXPENDITURES						
Health and Welfare	\$	20,000	\$	20,000	\$	20,000
Subtotal Expenditures		20,000		20,000		20,000
Total Uses	\$	20,000	\$	20,000	\$	20,000
Ending Balance	\$	15,978	\$	8,408	\$	24,198

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

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

Special Parks & Recreation Fund

	Audited 2021		Budget 2022		Budget 2023	
REVENUES						
Beginning Balance	\$	37,513	\$	3,776	\$	4,483
Other Taxes		23,108		21,263		24,466
Investment Income		(43)		-		-
Subtotal Revenues		23,065		21,263		24,466
Total Resources	\$	60,578	\$	25,039	\$	28,949
EXPENDITURES						
Capital Outlay	\$	59,849	\$	25,000	\$	20,000
Subtotal Expenditures		59,849		25,000		20,000
Total Uses	\$	59,849	\$	25,000	\$	20,000
Ending Balance	\$	729	\$	39	\$	8,949

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

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

Transient Guest Tax Fund

	Audited 2021		Budget 2022		Budget 2023	
REVENUES						
Beginning Balance	\$	460,256	\$	286,619	\$	392,961
Other Taxes		406,544		300,000		400,000
Investment Income		(557)		-		-
Art Gallery Sales		9,590		6,550		8,550
Special Events		22,618		45,925		44,535
Farmer's Market		12,036		10,985		11,610
Misc.		1,072		10,040		8,805
Miscellaneous		45,316		73,500		73,500
Subtotal Revenues		451,303		373,500		473,500
Total Resources	\$	911,559	\$	660,119	\$	866,461
EXPENDITURES						
Personal Services	\$	304,706	\$	321,945	\$	352,748
Contractual Services		78,808		139,605		135,420
Commodities		5,918		15,425		10,675
Health and Welfare		58,237		102,205		105,910
Subtotal Expenditures		447,669		579,180		604,753
Total Uses	\$	447,669	\$	579,180	\$	604,753
Ending Balance	\$	463,890	\$	80,939	\$	261,708

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

Guidelines: Used to enhance the community in ways that attract visitors, including general economic development and tourism as outlined in Charter Ordinance #23. The transient guest tax rate is 7% effective 2008-2022. Beginning 1-1-2023, the rate will be 8%. Current expenditures include the Visitors Bureau and staffing, Merriam Marketplace operations, special events and staffing.

Risk Management Reserve Fund

	Audited 2021	Budget 2022	Budget 2023
REVENUES			
Beginning Balance	\$ 1,090,127	\$ 1,090,112	\$ 1,070,909
Investment Income	(373)	19,985	20,000
Subtotal Revenues	(373)	19,985	20,000
Transfers In	-	-	-
Total Resources	\$ 1,089,754	\$ 1,110,097	\$ 1,090,909
EXPENDITURES			
Contractual Services	\$ 18,830	\$ 30,000	\$ 30,000
Subtotal Expenditures	18,830	30,000	30,000
Total Uses	\$ 18,830	\$ 30,000	\$ 30,000
Ending Balance	\$ 1,070,924	\$ 1,080,097	\$ 1,060,909

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

Guidelines: Used for the payment of risk management related expenses, unanticipated revenue fluctuations or expenditure requirements. The reserve estimate is equal to 4.9% of the operating revenue of the General Fund.

Equipment Reserve Fund

	Audited 2021	Budget 2022	Budget 2023
REVENUES			
Beginning Balance	\$ 991,307	\$ 1,042,091	\$ 1,098,162
Investment Income	84	5,000	5,000
Miscellaneous	102,535	35,000	35,000
Subtotal Revenues	102,619	40,000	40,000
Transfers In	600,000	700,000	800,000
Total Resources	\$ 1,693,926	\$ 1,782,091	\$ 1,938,162
EXPENDITURES			
Capital Outlay	\$ 422,714	\$ 877,251	\$ 656,985
Subtotal Expenditures	422,714	877,251	656,985
Total Uses	\$ 422,714	\$ 877,251	\$ 656,985
Ending Balance	\$ 1,271,212	\$ 904,840	\$ 1,281,177

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

Guidelines: To finance the acquisition of equipment.

Capital Improvements Fund

	Audited 2021	Budget 2022	Budget 2023
REVENUES			
Beginning Balance	\$ 16,820,573	\$ 19,958,106	\$ 24,520,808
Sales Tax	2,332,694	1,976,250	2,071,116
Miscellaneous	416,116	1,173,472	1,652,325
Investment Income	8,825	125,000	125,000
Subtotal Revenues	2,757,635	3,274,722	3,848,441
Transfers In	5,274,800	3,413,375	3,626,838
Total Resources	\$ 24,853,008	\$ 26,646,203	\$ 31,996,087
EXPENDITURES			
Personal Services	\$ 181,889	\$ 234,810	\$ 221,989
Contractual Services	22,858	53,600	53,600
Commodities	3,102	4,800	4,800
Capital Improvements	1,764,264	5,295,096	9,097,260
Subtotal Expenditures	1,972,113	5,588,306	9,377,649
Transfers Out	793,000	1,050,000	950,000
Total Uses	\$ 2,765,113	\$ 6,638,306	\$ 10,327,649
Ending Balance	\$ 22,087,895	\$ 20,007,897	\$ 21,668,438

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

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

Bond and Interest Fund

	Audited 2021	Budget 2022	Budget 2023
REVENUES			
Beginning Balance	\$ 289,068	\$ 24,530	\$ 270,432
Property Taxes	178,892	190,369	208,999
City Sales/Use Taxes	2,332,695	1,976,250	2,071,116
Other Taxes	19,782	19,808	21,559
Investment Income	956	2,000	2,000
Subtotal Revenues	2,532,325	2,188,427	2,303,674
Transfers In	793,000	1,050,000	950,000
Total Resources	\$ 3,614,393	\$ 3,262,957	\$ 3,524,106
EXPENDITURES			
Debt Service	\$ 3,220,475	\$ 3,241,700	\$ 3,267,650
Subtotal Expenditures	3,220,475	3,241,700	3,267,650
Total Uses	\$ 3,220,475	\$ 3,241,700	\$ 3,267,650
Ending Balance	\$ 393,918	\$ 21,257	\$ 256,456

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

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

CITY OF MERRIAM, KANSAS

BUDGET BY DEPARTMENT

ANNUAL BUDGET
2023

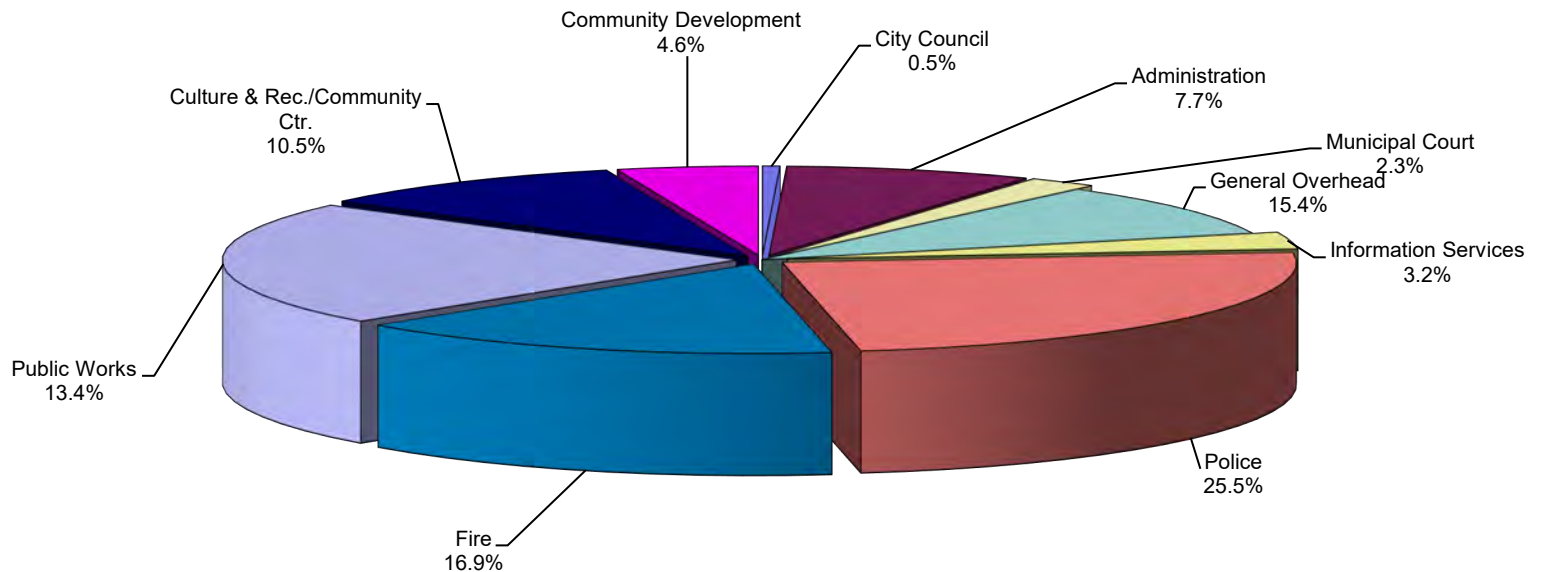


Community residents take a "drive" on Engine 46
at the Merriam Turkey Creek Festival.

General Fund Summary by Department

Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	% Increase Over 2022 Budget
City Council	\$74,277	\$91,193	\$85,720	\$104,494	14.59%
Administration	1,233,604	1,344,719	1,264,038	1,485,684	10.48%
Municipal Court	355,529	408,537	384,024	413,610	1.24%
General Overhead	594,631	1,026,930	965,315	1,837,105	78.89%
Information Services	491,509	556,144	522,774	578,266	3.98%
Police	4,001,953	4,449,073	4,182,131	4,630,099	4.07%
Fire	2,439,918	2,935,195	2,759,083	2,935,195	0.00%
Public Works	3,201,148	3,987,844	3,748,574	4,280,103	7.33%
Culture & Rec./Community Ctr.	1,352,141	1,828,715	1,718,993	1,915,029	4.72%
Community Development	716,450	802,130	754,002	844,119	5.23%
TOTAL	\$14,461,160	\$17,430,480	\$16,384,654	\$19,023,704	9.14%

General Fund Budget by Department



General Fund - Department by Character

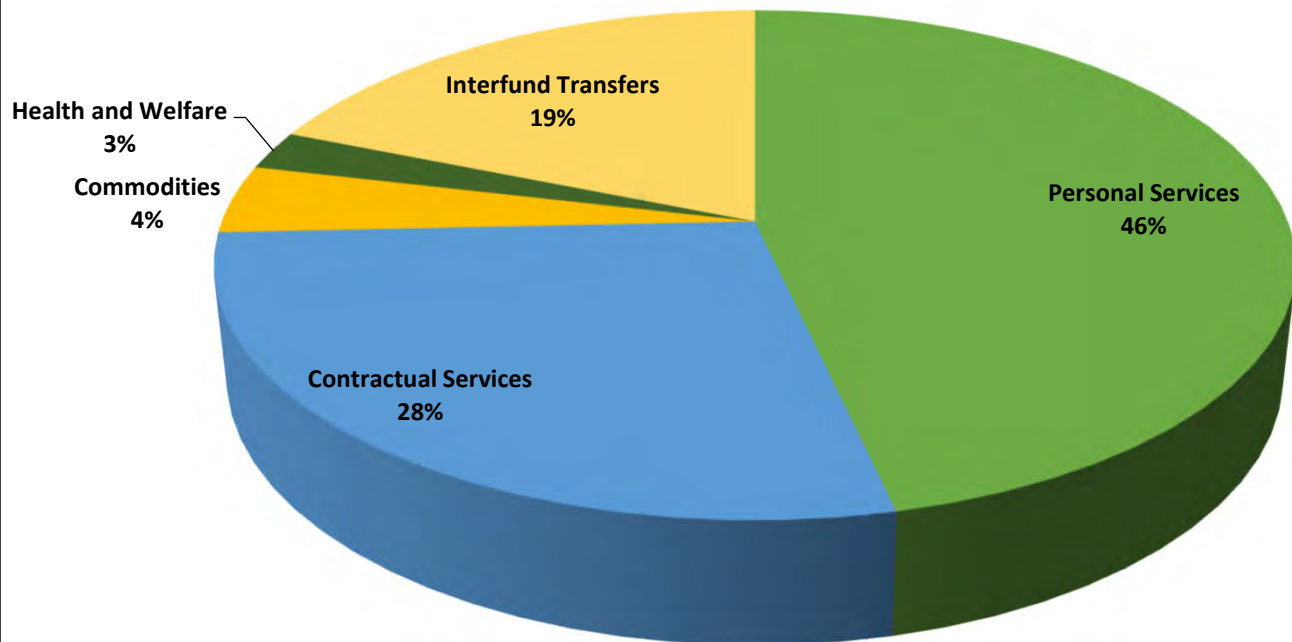
Expenditures	Actual 2021	Budget 2022	Estimated 2022	Budget 2023	Increase Over 22 Bud.
City Council					
Personal Services	\$ 67,198	\$ 72,871	\$ 68,499	\$ 73,672	1.1%
Contractual Services	7,079	18,322	17,221	30,822	68.2%
Total	74,277	91,193	85,720	104,494	14.6%
Administration					
Personal Services	1,180,969	1,258,064	1,182,582	1,393,889	10.8%
Contractual Services	50,596	77,155	72,526	81,095	5.1%
Commodities	2,039	9,500	8,930	10,700	12.6%
Total	1,233,604	1,344,719	1,264,038	1,485,684	10.5%
Municipal Court					
Personal Services	198,795	210,670	198,028	220,974	4.9%
Contractual Services	154,378	193,767	182,142	188,036	-3.0%
Commodities	2,356	4,100	3,854	4,600	12.2%
Total	355,529	408,537	384,024	413,610	1.2%
General Overhead					
Personal Services	21,339	22,950	21,573	532,225	2219.1%
Contractual Services	450,237	695,355	653,634	710,755	2.2%
Commodities	9,262	14,625	13,748	15,625	6.8%
Health and Welfare	113,793	294,000	276,360	578,500	96.8%
Total	594,631	1,026,930	965,315	1,837,105	78.9%
Information Services					
Personal Services	156,206	163,144	153,354	173,530	6.4%
Contractual Services	324,978	365,600	343,664	378,036	3.4%
Commodities	10,325	27,400	25,756	26,700	-2.6%
Total	491,509	556,144	522,774	578,266	4.0%
Police					
Personal Services	3,811,067	4,102,523	3,856,373	4,288,149	4.5%
Contractual Services	100,029	251,400	236,317	246,200	-2.1%
Commodities	86,663	95,150	89,441	95,750	0.6%
Capital Outlay	4,194	-	-	-	0.0%
Total	4,001,953	4,449,073	4,182,131	4,630,099	4.1%
Fire					
Contractual Services	2,404,777	2,900,295	2,726,277	2,892,895	-0.3%
Commodities	35,141	34,900	32,806	42,300	21.2%
Total	2,439,918	2,935,195	2,759,083	2,935,195	0.0%

Expenditures	Actual 2021	Budget 2022	Estimated 2022	Budget 2023	Increase Over 22 Bud.
<i>Public Works</i>					
Personal Services	1,512,268	1,915,645	1,800,706	1,918,346	0.1%
Contractual Services	1,269,445	1,518,514	1,427,403	1,672,097	10.1%
Commodities	419,435	553,685	520,465	689,660	24.6%
Total	3,201,148	3,987,844	3,748,574	4,280,103	7.3%
<i>Culture and Recreation/Community Center</i>					
Personal Services	1,133,075	1,480,370	1,391,548	1,509,264	2.0%
Contractual Services	138,343	238,845	224,515	275,425	15.3%
Commodities	80,723	109,500	102,930	130,340	19.0%
Total	1,352,141	1,828,715	1,718,993	1,915,029	4.7%
<i>Community Development</i>					
Personal Services	702,602	748,855	703,923	784,054	4.7%
Contractual Services	11,538	50,925	47,870	57,215	12.4%
Commodities	2,310	2,350	2,209	2,850	21.3%
Total	716,450	802,130	754,002	844,119	5.2%
Total Before Transfers	14,461,160	17,430,480	16,384,654	19,023,704	9.1%
<i>Transfers to Other Funds</i>					
Interfund Transfers	5,876,203	4,113,375	5,842,931	4,426,838	7.6%
Total	5,876,203	4,113,375	5,842,931	4,426,838	7.6%
Total All Departments	\$ 20,337,363	\$ 21,543,855	\$ 22,227,585	\$ 23,450,542	8.9%

General Fund - Character Breakdown

Expenditures	Actual 2021	Budget 2022	Estimated 2022	Budget 2023	Increase Over 22 Bud.
Personal Services	\$ 8,783,519	\$ 9,975,092	\$ 9,376,586	\$ 10,894,103	9.2%
Contractual Services	4,911,400	6,310,178	5,931,569	6,532,576	3.5%
Commodities	648,254	851,210	800,139	1,018,525	19.7%
Capital Outlay	4,194	-	-	-	0.0%
Health and Welfare	113,793	294,000	276,360	578,500	96.8%
Interfund Transfers	5,876,203	4,113,375	5,842,931	4,426,838	7.6%
Total Expenditures	\$ 20,337,363	\$ 21,543,855	\$ 22,227,585	\$ 23,450,542	8.9%

General Fund by Expenditure Character



Citywide Goals and Objectives

Planning and Goal Setting by the Governing Body

Citywide goals and objectives are reviewed and updated annually by the Governing Body. The goals and objectives are summarized below into seven categories. Goals are followed by specific objectives identified during the review that will gauge progress toward the goal. This information is also found in the Planning and Goal Setting section beginning on [page 31](#). These goals are intended to provide direction for City staff in utilizing resources.

Goal #1: Enhance Community Identity and Connections

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

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

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

Objective: Support a public art program throughout the City.

Goal #2: Provide Exceptional Service Delivery

Objective: Improve the utilization of technology to increase efficiency.

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

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

Goal #3: Improve Physical Conditions and Property Values

Objective: Reduce the number of repeat code offenders.

Objective: Sustain capital improvement efforts.

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

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

Goal #4: Maintain Economic Vitality

Objective: Provide support to existing businesses.

Objective: Expand the commercial tax base.

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

General Fund Department: City Council

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 67,198	\$ 68,499	\$ 73,672	71%
Contractual Services	7,079	17,221	30,822	29%
Department Total	\$ 74,277	\$ 85,720	\$ 104,494	100%
Authorized Positions				
Part-time Positions	9.00	9.00	9.00	
Department Total	9.00	9.00	9.00	
Classifications				
Mayor	1.00	1.00	1.00	
Councilmember	8.00	8.00	8.00	
Department Total	9.00	9.00	9.00	

General Fund Department: City Council

Program Description

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

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

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

Mission

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

Boards and Commissions

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

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

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

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

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

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

General Fund Department: Administration (including Gen Overhead)

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character - Administration				
Personal Services	\$ 1,180,969	\$ 1,182,582	\$ 1,393,889	94%
Contractual Services	50,596	72,526	81,095	5%
Commodities	2,039	8,930	10,700	1%
Department Total	\$ 1,233,604	\$ 1,264,038	\$ 1,485,684	100%
Summary by Character - General Overhead				
Personal Services	\$ 21,339	\$ 21,573	\$ 532,225	29%
Contractual Services	450,237	653,634	710,755	39%
Commodities	9,262	13,748	15,625	1%
Health and Welfare	113,793	276,360	578,500	31%
Department Total	\$ 594,631	\$ 965,315	\$ 1,837,105	100%
Authorized Positions				
Full-time Positions	10.00	10.00	11.00	
Department Total	10.00	10.00	11.00	
Classifications				
City Administrator	1.00	1.00	1.00	
Assistant City Administrator	1.00	1.00	1.00	
Finance Director	1.00	1.00	1.00	
Human Resources Manager	1.00	1.00	1.00	
Communication/Public Engagement Mgr.	1.00	1.00	1.00	
Assistant to the City Administrator*	-	-	1.00	
City Clerk	1.00	1.00	1.00	
Accountant	1.00	1.00	1.00	
Office Coordinator - HR	1.00	1.00	1.00	
Accounting Clerk	1.00	1.00	1.00	
Management Intern	1.00	1.00	1.00	
Department Total	10.00	10.00	11.00	

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

General Fund Department: Administration (including General Overhead)

Program Description

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

Mission

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

Department Highlights

- Fully implemented a new human resources management system (HRMS). Amended employee referral bonus structure to address critical hiring needs.
- Received the GFOA Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting Award (ACFR), and the Award for Outstanding Achievement in Popular Financial Reporting (PAFR).
- Conducted a compensation study for the first time since 2013 with the goal of implementation in 2023.
- The Communications Team won three 1st place SAVVY from 3CMA for photography, Highlights, and the Visitor's Guide.

Goals and Objectives Performance Measures

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide exceptional service delivery

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Employee Turnover Rate	13%	12%	14%	10%
% of Work Comp Claims to Total Eligible Payroll	2%	9%	5%	5%
% of Unrestricted Cash Invested	85%	63%	81%	85%

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Recovered Funds from Property Damage Claims	\$57,400	\$89,525	\$94,575	\$95,000

General Fund Department: Administration (including General Overhead)

Department Goal: Enhance citizen engagement with the City

Citywide Goal Supported: Enhance community identity and connections

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Number of Facebook followers	3,484	4,052	4,425	4,800
Number of Twitter followers	5,691	5,740	5,840	5,940
Number of Instagram followers	723	1,151	1,390	1,450
Merriam website traffic	338,968	422,868	360,000	360,000
Number of E-Merriam Updates subscribers	902	909	918	925
Number of Website News Flash Stories	76	47	45	50
Number of businesses receiving license renewals online versus mail	880	1258	1,227	1400

Department Goal: Facilitate success of existing retail developments

Citywide Goal Supported: Maintain economic vitality

Objective: Adopt a new Community Improvement District policy.

Objective: Update Tax Increment Financing policy.

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Number of minority/women-owned business in Merriam	74	76	80	111

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

Citywide Goal Supported: Provide exceptional service delivery

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
% of Employees Participating in the City Wellness Program	27%	27%	30%	30%
% of Employees Participating in the HDHP**	65%	64%	52%	60%
# of Employees Participating in the Tuition Reimbursement Plan	2	4	4	4

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

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General Fund Department: Municipal Court

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 198,795	\$ 198,028	\$ 220,974	54%
Contractual Services	154,378	182,142	188,036	45%
Commodities	2,356	3,854	4,600	1%
Department Total	\$ 355,529	\$ 384,024	\$ 413,610	100%

Authorized Positions

Full-time Positions	2.00	2.00	2.00
Part-time Positions	0.75	0.75	0.75
Department Total	2.75	2.75	2.75

Classifications

Court Administrator	1.00	1.00	1.00
Court Clerk	1.75	1.75	1.75
Department Total	2.75	2.75	2.75

General Fund Department: Municipal Court

Program Description

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

Mission

To justly hear and dispatch all cases presented.

Department Highlights

- Hired a new full-time court clerk.
- Began scanning criminal history records into Laserfiche for easier access for staff.
- Collected over \$48,000 in 2021 through the use of an outside collections agency.

Goals and Objectives Performance Measures

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Allow attorneys to file documents online.

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Court Fines Collected	\$809,829	\$996,935	\$800,000	\$850,000
% Court Fines Paid Electronically	39%	28%	28%	35%
Court Filings Processed	6,288	6,843	5,221	6,000
Warrants Issued	816	941	700	850

General Fund Department: Information Services

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 156,206	\$ 153,354	\$ 173,530	30%
Contractual Services	324,978	343,664	378,036	65%
Commodities	10,325	25,756	26,700	5%
Department Total	\$ 491,509	\$ 522,774	\$ 578,266	100%

Authorized Positions

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

Classifications

IT Administrator	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

General Fund Department: Information Services

Program Description

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

Mission

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

Department Highlights

- Implemented new technology service ticket and help desk system
- Implemented Cisco Duo MFA for City remote users
- Installed new Mitel phone system, i.e. all phone equipment
- Managed the implementation of the phone system network, i.e., wire, switches, and routers
- Technology infrastructure cleanup, i.e., racks, wire closets, and server room
- Updated technology policies

Goals and Objectives Performance Measures

Department Goal: Efficient and effective computer services

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

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

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Service Tickets (estimated) 2022 numbers are from the new ticket system	N/A	N/A	860	900
% Workstation on Windows 10 or 11 Operating System	98%	99%	99%	99%
% Department Services Cloud Based	65%	65%	65%	75%
% Help Desk Tickets Cleared within 24 hours	97%	98%	99%	99%
% Mission Critical Server * Uptime	97%	99%	99%	99%

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

General Fund Department: Police

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 3,811,067	\$ 3,856,373	\$ 4,288,149	93%
Contractual Services	100,029	236,317	246,200	5%
Commodities	86,663	89,441	95,750	2%
Capital Outlay	4,194	-	-	0%
Department Total	\$ 4,001,953	\$ 4,182,131	\$ 4,630,099	100%

Authorized Positions

Full-time Positions	37.00	37.00	37.00
Department Total	37.00	37.00	37.00

Classifications

Police Chief	1.00	1.00	1.00
Police Major	1.00	-	1.00
Captain	2.00	3.00	2.00
Sergeant	3.00	8.00	8.00
Corporal	4.00	-	-
Master Police Officer	11.00	9.00	9.00
Crime Analyst	1.00	1.00	1.00
Police Officer	10.00	11.00	11.00
Community Service Officer	2.00	2.00	2.00
Records Clerk	2.00	2.00	2.00
Department Total	37.00	37.00	37.00

General Fund Department: Police

Program Description

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

Mission

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

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

Department Highlights

- Community outreach activities included the Night Out Against Crime, Old Navy Family Safety Day, Citizen’s Police Academy, Coffee with a Cop, Operation Rudolph, Merriam Parks and Recreation events, Boy Scout Explorer Program, neighborhood block parties, elementary school events such as “High Five Fridays” and “Motivational Mondays”, Special Olympics events, and work place violence training classes for Merriam Businesses.
- Participated in community outreach events through the [Northeast Chamber of Commerce](#), Talking Tuesday’s, business ribbon cuttings, and the Northeast Chamber “Leadership Northeast” program.
- Provided information to the community through electronic media including the Merriam Police Department [Facebook](#), [Twitter](#) 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](#). We added a second co-responder in 2022.
- Participated in 2 prescription drugs take back events in partnership with Walgreen’s Pharmacy and the DEA.
- 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.

General Fund Department: Police

Goals and Objectives Performance Measures

Department Goal: Data driven policing

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Reported Violent Crimes/1,000 Residents	4.3	5.0	5.2	5.0
Violent Crimes/1,000 Solved	2.6	3.5	4.0	4.0
Reported Property Crimes/1,000 Residents	62.0	61.9	60.2	58.0
Property Crimes/1,000 Solved	11.6	14.0	14.4	14.8
Arrests Made	1,090	1,286	1,180	1,200

Department Goal: Efficient and effective operations

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Calls for Service	9,266	9,561	9,072	9,200
Calls for Service per Patrol Officer	402.9	415.7	402.0	400.0
Average emergency response time	4:01	3:50	4:22	4:00
Average non-emergency response time	6:00	6:17	6:01	6:00

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Accident ratio per 1,000 population	53.3	40.4	31.6	35.0
Injury Accident ratio per 1,000 population	11.9	11.0	7.8	7.5
Non-Injury Accident ratio per 1,000 population	41.4	29.3	23.7	22.0
Alcohol related accident ratio per 1,000 population	3.9	3.0	3.8	3.5

General Fund Department: Police

Department Goal: Community education

Citywide Goal Supported: Enhance Community Identity and Connections

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

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

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

Indicator	Actual 2020	Actual 2021	Projected 2022	Target/Est 2023
Citizens Academy Attendance	20	0*	19	20
National Night Out Attendance	100	125	175	175
School Events	30	25	45	45
Coffee with a Cop Events	4	3	4	4
Active Shooter Incident Training Events	1	1	4	4
Citizen Community Events (Block parties, city events, local business events, etc.)	120	45	73	75

* Canceled due to Covid-19.

General Fund Department: Fire

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services*	\$ -	\$ -	\$ -	0%
Contractual Services*	2,404,777	2,726,277	2,892,895	99%
Commodities	35,141	32,806	42,300	1%
Department Total	\$ 2,439,918	\$ 2,759,083	\$ 2,935,195	100%

Authorized Positions

Full-time Positions*	n/a	n/a	n/a
Department Total	-	-	-

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

General Fund Department: Fire Department

Program Description

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

Mission

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

Department Highlights

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

Goals and Objectives Performance Measures

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

Citywide Goal Supported: Improve Physical Conditions and Property Values

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

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Fire Inspections Performed	356	227	500	500
Fire incidents/1,000 Residents	38	28	28	28
Non-fire incidents/1,000 Residents	138	87	135	135
\$ Loss to assessed value ratio – Residential	<.001	<.001	<.001	<.001
\$ Loss to assessed valuation ratio - Commercial	<.0001	<.0004	<.0002	<.0002

Department Goal: Enforce City codes

Citywide Goal Supported: Improve Physical Conditions and Property Values

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Fire Code Violations Corrected	100%	100%	100%	100%

General Fund Department: Fire Department

Department Goal: Enhance citizen engagement with the City

Citywide Goal Supported: Enhance Community Identity and Connections

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Public Education Attendance	2,200	200	2,200	2,200

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

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Firefighter Training Hours	5,500	6,664	7,500	7,500
% Firefighters with 20 hours of ISO-compliant in-service training	100%	95%	100%	100%
% Officers with 16 hours of ISO-compliant officer training	100%	82%	100%	100%

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

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

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General Fund Department: Public Works

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 1,512,268	\$ 1,800,706	\$ 1,918,346	45%
Contractual Services	1,269,445	1,427,403	1,672,097	39%
Commodities	419,435	520,465	689,660	16%
Department Total	\$ 3,201,148	\$ 3,748,574	\$ 4,280,103	100%

Authorized Positions

Full-time Positions	19.00	19.00	19.00
Part-time Positions	0.25	0.25	0.25
Seasonal Positions	3.96	3.96	3.96
Department Total	23.21	23.21	23.21

Classifications

Public Works Director	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	1.00
Facilities Superintendent	1.00	1.00	1.00
Foreman	2.00	2.00	2.00
Public Works Technician*	1.00	-	-
Lead Mechanic	1.00	1.00	1.00
Mechanic*	-	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00
Senior Facilities Maintenance Worker	1.00	1.00	1.00
Maintenance Worker	8.00	8.00	8.00
Facilities Maintenance Worker	1.00	1.00	1.00
Office Coordinator - Public Works**	1.00	1.00	1.00
Landscape Technician	0.25	0.25	0.25
Seasonal Labor	3.96	3.96	3.96
Department Total	23.21	23.21	23.21

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

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

General Fund Department: Public Works

Program Description

The Public Works Department maintains the City's streets and parks. Street maintenance involves snow removal, cleaning, patching and repairing streets. The street Overlay Program provides for the overlay of asphalt at regular intervals to help maintain an adequate surface on streets. In addition, a program exists for the timely replacement of curbs and sidewalks. Park maintenance provides for the mowing of grass, planting and maintenance of beds, trees, flowers and shrubs, and removal of trash and debris from City facilities and parks. Building maintenance includes grounds maintenance at City Hall, Police Safety Center, Community Center, Marketplace, 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 20 residential streetlights along 55th St and 61st St & Hardy, retro-fitted approximately 42 LED streetlights throughout city
- Maintained more than 1,800 decorative streetlights.
- Crack sealed 20 lane miles of roadway and Streamway Trail using 18,000 lbs. of material.
- Used 126 tons of asphalt for Citywide pavement patching and Campbell Lane dead end resurface.
- Refreshed faded pavement markings at various BUMP locations.
- Met the requirements to achieve the Mayor's Monarch pledge by installing a demonstration garden and providing residents with free milkweed seeds.
- Mowed and trimmed over 60 acres (State and City Mowing). Swept streets on a regular schedule.
- Installed equipment that upfitted three new Police cars.
- Maintained 210 hanging petunia baskets along major thoroughfares from May through September.
- Installed/removed holiday lights and seasonal city banners.
- Processed over 450 work orders with an average completion time of three days.
- Processed 14 short-term parking permits or block parties, 80 right-of-way permits and 17 city property damage reimbursements.
- Cleared 100% of snow from City streets within 48 hours at a cost of approximately \$11.49 per housing unit.
- Conducted two Citywide cleanup campaigns and a spring limb pickup campaign. Provided a holiday tree pickup.
- Administered three neighborhood island grants. Year five of the program encourages island upkeep by residents and/or homeowners associations.

General Fund Department: Public Works

Goals and Objectives Performance Measures

Department Goal: Maintain and upgrade existing streetlight infrastructure

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

Objective: Conduct quarterly streetlight inspections.

Objective: Repair known streetlight outages within 48 hours.

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Streetlights Installed	78	31	43	27
100% of Streetlights Inspected Quarterly	100%	100%	100%	100%

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

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

Objective: Continue to repair substandard areas on Streamway Trail and apply seal coat to extend life.

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

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

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

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

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

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Lane miles of Street Repair/Overlay	3.29	5.58	4.72	2.91
Street Maintenance Expense per Housing Unit (5,119 housing units per 2020 census update)	\$106.58	\$285.57	\$979.85	\$795.92
Miles of Curbing/Sidewalk Repaired	4.69	2.60	5.75	3.13
Percent of City streets with a condition rating of “good”	93%	90%	90%	85%

General Fund Department: Public Works

Department Goal: Cross train department employees to enhance productivity

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

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

Citywide Goal Supported: Provide Exceptional Service Delivery

Objective: Continue to develop the GIS programs and complete the data entry of detailed infrastructure information into the Lucity asset management system. The current focus is on data entry of information on facilities, street pavement ratings and stormwater. We will be focusing on facilities and getting all assets collected and added.

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Data Entry % Complete	85%	90%	92%	94%

Department Goal: Beautify the City

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Share information with citizens on how to build and maintain a hanging flower basket in City sponsored classes. The date of the class was changed to a Saturday, which increased attendance.

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Flower basket class attendees	(Covid)	25	30	25

General Fund Department: Culture & Recreation - Community Center & Parks

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 1,133,075	\$ 1,391,548	\$ 1,509,264	79%
Contractual Services	138,343	224,515	275,425	14%
Commodities	80,723	102,930	130,340	7%
Department Total	\$ 1,352,141	\$ 1,718,993	\$ 1,915,029	100%

Authorized Positions

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

Classifications

Parks & Recreation Director	1.00	1.00	1.00
Assistant Parks & Recreation Director	1.00	1.00	1.00
Recreation Manager - Aquatics	1.00	1.00	1.00
Guest Service Manager	1.00	1.00	1.00
Recreation Coordinator - Programs	1.00	1.00	1.00
Recreation Coordinator - Fitness	1.00	1.00	1.00
Recreation Coordinator - Aquatics	1.00	1.00	1.00
Guest Services Coordinator	1.00	1.00	1.00
Custodian	1.00	1.00	1.00
Facility Attendant	2.00	2.00	2.00
Recreation Assistant - Programs	0.50	0.50	0.50
Head Lifeguard	1.50	1.50	1.50
Child Watch Attendant	2.00	2.00	2.00
Fitness Attendant	1.50	1.50	1.50
Lifeguard	10.00	10.00	10.00
Slide & Concessions Attendant	2.50	2.50	2.50
Department Total	29.00	29.00	29.00

General Fund Department: Culture & Recreation – Community Center & Parks

Program Description

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

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

Mission

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

Department Highlights

- In an effort to provide residents the opportunity to enjoy the Merriam Community Center, three free days were offered. Two based on the Shawnee Mission School District Calendar on days the school was not in session and one in the summer the same day as the Concert in the Courtyard.
- Staff planned and coordinated the following special events: Valentine Ball, Brunch with the Bunny, Hanging Basket Workshop, Dive-In Movie Night, Birthday Pool Party, Family Pizza Bingo Night, Murder Mystery Night, and Breakfast with Santa. Due to protocols in place at the first of the year, the Valentine Ball was cancelled.
- Served as the City's liaison for the Flags 4 Freedom committee.
- Continued to develop and evaluate new programs for the Merriam Community Center. Introduced the FitClass pass, which allows members the opportunity to add a pass to their current membership for \$25/month to attend unlimited fitness classes. Staff continue to expand class offerings and collect feedback through surveys.
- Hosted six swim and dive meets for the Merriam Dolphins Swim Team.
- Provided scholarship assistance totaling \$8,406 to 19 Merriam resident households. In addition, the Dolphin Fund provided \$480 in assistance to seven children to participate in swim lessons or the Merriam Dolphins Swim and Dive Team.
- Introduced Wellness Wednesdays in the summer in an effort to engage facility members in taking additional steps to improve their wellness.
- Facilitated park repairs/maintenance: replaced the 75th St Turkey Creek Streamway Trail monument sign, repaired the safety surface at Campbell Park, repaired the Waterfall Park safety surface, replaced the bike repair station at Chatlain park, repaired the Chatlain Park dumpster enclosure gate and maintained park system landscape beds
- Continued the successful Adopt-A-Park programs at Campbell Park and Brown Park. Both locations have renewed agreements with various civic groups to continue to help maintain the areas. Successfully added the "Manning Mile" as an additional Adopt-A-Park location.
- Coordinated various trail and creek clean up events with local civic organizations in the spring and fall.

General Fund Department: Culture & Recreation – Community Center & Parks

Goals and Objectives Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

Department Goal: Deliver quality programs in an efficient manner.

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

<i>Indicator</i>	<i>Actual 2020*</i>	<i>Actual 2021 *</i>	<i>Projected 2022 *</i>	<i>Target/Est 2023</i>
Membership Sales (annual/summer)	671	1,727	1,900	2,100
% increase / (decrease)	39.5%	157.4%	10%	10.5%
Daily Pass Sales	560	9,965	8,700	9,000
% increase / (decrease)	(77.4%)	1,679.5%	(12.7%)	3.4%
Senior Program Attendance	799	2,517	3,075	3,400
% increase / (decrease)	(92.7%)	215%	22.2%	10.6%
Youth Program Attendance	100	6,362	7,650	8,425
% increase / (decrease)	(96.6%)	6262%	20.2%	10.1%
Adult Fitness/ Yoga / Martial Arts Attendance	635	3,220	3,425	3,775
% increase / (decrease)	(78.4%)	407%	6.4%	10.2%
Rentals (rooms, gym, pool, birthday)	71	740	1,250	1,400
% increase / (decrease)	(87.7%)	942%	68.9%	12%
Water Fitness Attendance	74	930	2,800	3,100
% increase (decrease)	N/A	1,156.8%	201.1%	10.7%
Child Watch Attendance	N/A	281	1,200	2,000
% increase (decrease)	N/A	N/A	327%	66.7%

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

General Fund Department: Culture & Recreation – Community Center & Parks

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

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

Objective: Evaluate operating procedures.

Department Goal: Improve our neighborhoods through investment in our parks

Citywide Goal Supported: Improve Physical Conditions and Property Values

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

Objective: Develop a park evaluation program to identify future improvements for neighborhood parks to improve experiences of users and assist in maintaining property value of neighborhoods.

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

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

Citywide Goal Supported: Enhance Community Identity and Connections.

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

Indicator	Actual 2020 *	Actual 2021 *	Projected 2022	Target/Est 2023
Pavilion Rentals/ % increase / (decrease)	3 (94.7%)	60 1900%	55 (8.3%)	60 9.1%%
Soccer Field Hourly Rentals/ % increase / (decrease)	139 434.6%	78 (43.9%)	12 (84.6%)	15 25.0%

* 2020 / 2021 Coronavirus Pandemic with gathering restrictions / limitations

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

General Fund Department: Community Development

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 702,602	\$ 703,923	\$ 784,054	93%
Contractual Services	11,538	47,870	57,215	7%
Commodities	2,310	2,209	2,850	0%
Department Total	\$ 716,450	\$ 754,002	\$ 844,119	100%

Authorized Positions

Full-time Positions	7.00	7.00	7.00
Department Total	7.00	7.00	7.00

Classifications

Community Development Director	1.00	1.00	1.00
Neighborhood Services Manager	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Planner	2.00	2.00	2.00
Code Compliance Officer	1.00	1.00	1.00
Office Coordinator - Community Development	1.00	1.00	1.00
Department Total	7.00	7.00	7.00

General Fund Department: Community Development

Program Description

The Community Development Department works to ensure orderly progress through administration of the Comprehensive Planning, Zoning, and Subdivision review processes. The administration includes reviewing site plans and re-zoning requests, writing staff reports, and presenting information to the Planning Commission and City Council. This department enforces the City's construction codes through a systematic plan review and inspection program. The department is also responsible for the City's codes compliance through a program of systematic and by complaint inspections of properties in the City. The department does an extensive amount 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 21 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 28,000 inspections.
- Issued an estimated 500 construction permits with a total estimated building valuation of \$36,000,000.
- Issued 474 landlord licenses and performed approximately 400 rental inspections.
- Facilitated the approval of development and building plans for Chipotle, Advent Health Cancer Center, Johnson County Branch Library, Merriam Grand Station (redevelopment of the Kmart property), and a number of exterior and interior remodeling projects.
- Code Enforcement Officers made 4,600 personal contacts with citizens.
- Successfully managed the Merriam grant programs. Including new grant programs for driveway improvements, City property tax abatement, and compost bins.
- Administered and awarded approximately 130 City-funded grants to residents.
- Oversaw the adoption of three transportation design plans – Mobile Merriam, Downtown Merriam Corridor Plan, and Merriam Connected Corridor Plan.

General Fund Department: Community Development

Goals and Objectives Performance Measures

Department Goal: Enforce City codes fairly to improve physical conditions in the community
Citywide Goal Supported: Improve Physical Conditions and Property Values

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Rental Licenses Issued (New & Renewal)	420	471	474	470
Code Enforcement Personal Contact with Residents	3,868	4,931	4,600	4,500
Code Enforcement Violations Investigated	1,076	1,240	1,500	1,500
% Cases Closed Within 30 Days	83%	79%	80%	80%
% Trial Cases Won in Municipal Court	100%	100%	100%	100%

Department Goal: Utilize data to efficiently and effectively enforce City property maintenance codes
Citywide Goal Supported: Improve Physical Conditions and Property Values

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

Department Goal: Enhance citizen engagement with the City
Citywide Goal Supported: Enhance Community Identity and Connections

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

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

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

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

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

Department Goal: Promote and stimulate quality development to enhance our economic base
Citywide Goal Supported: Maintain Economic Vitality

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
% Plans Reviewed Within 14 Days	95%	94%	93%	95%

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Capital Improvement Fund: Capital Improvement Administration

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 181,889	\$ 220,721	\$ 221,989	79%
Contractual Services	22,858	50,384	53,600	19%
Commodities	3,102	4,512	4,800	2%
Department Total	\$ 207,849	\$ 275,617	\$ 280,389	100%

Authorized Positions

Full-time Positions	1.40	1.40	1.00
Department Total	1.40	1.40	1.00

Classifications

Project Coordinator	1.00	1.00	1.00
Administrative Assistant *	0.40	0.40	-
Department Total	1.40	1.40	1.00

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

Capital Improvement Fund: Capital Improvement Program Administration

Program Description

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

Mission

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

Department Highlights

- Completed Mill/Overlay and curbing on Farley St from 55th St to 57th St, 57th St from Perry Ln to 57th St, Hocker Dr from Perry Ln to East EOP, Wedd St from 67th St to 66th Ter, 66th Ter from Wedd Pl to Wedd St, Wedd Pl from 66th Ter to South EOP.
- Commenced Miscellaneous Storm Pipe Lining Improvement Project on Knox Ave between Shawnee Creek to 53rd St and Antioch Road between 72nd St to 74th St.
- Commenced Bike and Trail Plan. New trail installed between Hocker Drive and Grant Street. Installed 171 new bike sharrows to indicate shared bike and automobile lanes on residential streets.
- Commenced West Frontage Road (TIF) between Turkey Creek Dr to 75th St.
- Commenced 55th Street (2022 CARS Project) between West City Limits to Merriam Dr.
- Commenced City Hall Phase 1 Improvements.
- Completed Lowell Street UBAS (Ultra-thin Bonded Asphalt Surface) Improvements with the City of Overland Park.
- Completed Miscellaneous Storm Pipe Lining Improvement Project on 53rd Street between Hayes St to Merriam Dr, Knox Ave between 52nd Ter to 53rd St, Antioch Road between 69th St to 70th Ter.
- Completed the Comprehensive Bike and Trail Plan Study.
- Completed East Frontage Road (2021 CARS Project) between 67th St to 75th St and Carmax Drive between E. Frontage Rd to Lee Dr.
- Ongoing review for Upper Turkey Creek Project, which was approved for consideration of construction with federal funds.

Capital Improvement Fund: Capital Improvement Program Administration

Goals and Objectives Performance Measures

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

Citywide Goal Supported: Improve Physical Conditions and Property Values

Objective: Continue program development of projects.

Objective: Continue support for USACE Upper Turkey Creek Project.

Department Goal: Deliver quality projects in an efficient manner

Citywide Goal Supported: Provide Exceptional Service Delivery

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

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

Objective: Effectively manage all projects to achieve substantial completion

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

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

Indicator	Actual 2020	Actual 2021	Projected 2022	Target/Est 2023
Number of Projects Managed	10	12	13	11
% of CIP Project Expenditures Funded by Grants	5.5%	16.3%	14.2%	13.9%
CIP Administration Expenditures as a % of CIP Project Expenditures	1.4%	8.5%	3.6%	2.9%

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

Citywide Goal Supported: Enhance Community Identity and Connections

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

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

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

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

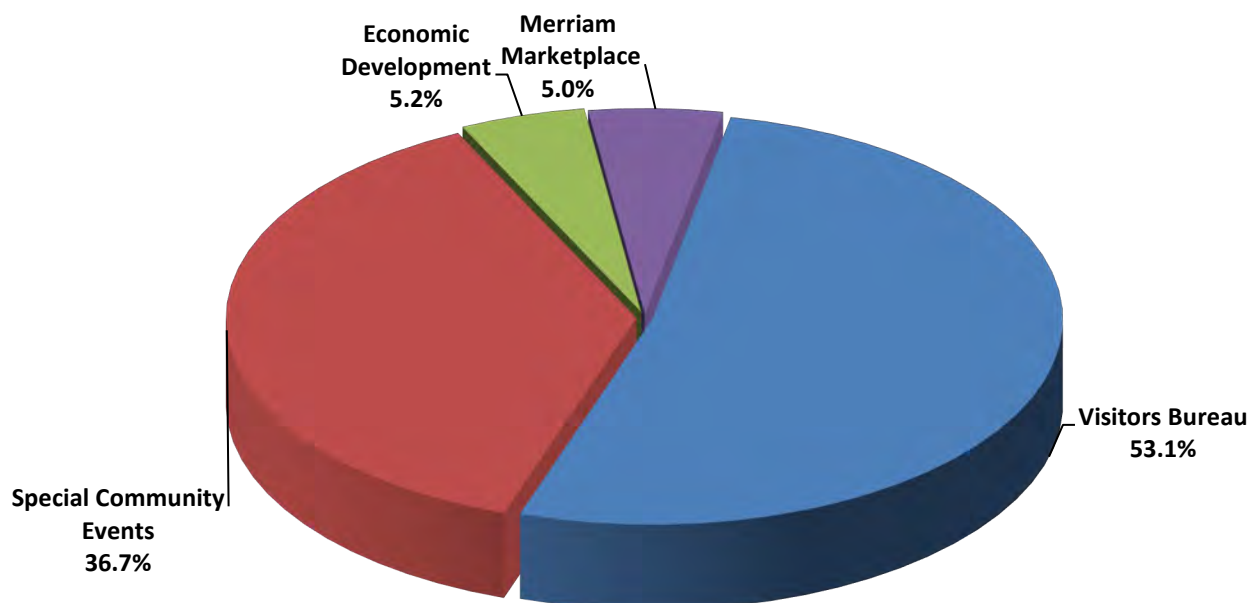
Citywide Goal Supported: Maintain Economic Vitality

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

Transient Guest Tax Fund Summary by Department

Department	2021 Actual	2022 Budget	2022 Estimated	2023 Budget	% Increase Over 2022 Budget
Visitors Bureau	\$252,481	\$307,531	\$289,078	\$315,482	2.59%
Special Community Events	157,643	212,469	199,720	227,476	7.06%
Merriam Marketplace	21,420	29,250	27,497	29,935	2.34%
Economic Development	16,125	29,930	28,134	31,860	6.45%
TOTAL	\$447,669	\$579,180	\$544,429	\$604,753	4.42%

Transient Guest Tax Fund Budget by Department



Transient Guest Tax Fund - Department by Character

Expenditures	Actual 2021	Budget 2022	Estimated 2022	Budget 2023	Increase over 22 Bud
Visitors Bureau					
Personal Services	\$ 207,305	\$ 216,681	\$ 203,679	\$ 231,632	6.9%
Contractual Services	44,688	89,250	83,895	82,250	-7.8%
Commodities	488	1,600	1,504	1,600	0.0%
Total	252,481	307,531	289,078	315,482	2.6%
Special Community Events					
Personal Services	94,200	99,514	93,542	115,366	15.9%
Commodities	5,206	10,750	10,105	6,200	-42.3%
Health and Welfare	58,237	102,205	96,073	105,910	3.6%
Total	157,643	212,469	199,720	227,476	7.1%
Marketplace					
Personal Services	3,201	5,750	5,406	5,750	0.0%
Contractual Services	18,003	22,625	21,268	23,510	3.9%
Commodities	216	875	823	675	-22.9%
Total	21,420	29,250	27,497	29,935	2.3%
Economic Development					
Contractual	16,117	27,730	26,066	29,660	7.0%
Commodities	8	2,200	2,068	2,200	0.0%
Total	16,125	29,930	28,134	31,860	6.4%
Total All Departments	\$ 447,669	\$ 579,180	\$ 544,429	\$ 604,753	4.4%

Expenditures	Actual 2021	Budget 2022	Estimated 2022	Budget 2023	Increase over 22 Bud
Personal Services	\$ 304,706	\$ 321,945	\$ 302,627	\$ 352,748	9.6%
Contractual Services	78,808	139,605	131,229	135,420	-3.0%
Commodities	5,918	15,425	14,500	10,675	-30.8%
Health and Welfare	58,237	102,205	96,073	105,910	3.6%
Total Expenditures	\$ 447,669	\$ 579,180	\$ 544,429	\$ 604,753	4.4%

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Transient Guest Tax Fund Department: Visitors Bureau/Eco Dev

	Actual 2021	Estimated 2022	Budget 2203	% of Total 2023 Budget
Summary by Character - Visitors Bureau				
Personal Services	\$ 207,305	\$ 203,679	\$ 231,632	73%
Contractual Services	44,688	83,895	82,250	26%
Commodities	488	1,504	1,600	1%
Department Total	\$ 252,481	\$ 289,078	\$ 315,482	100%

Summary by Character - Economic Development

Contractual Services	\$ 16,117	\$ 26,066	\$ 29,660	93%
Commodities	8	2,068	2,200	7%
Department Total	\$ 16,125	\$ 28,134	\$ 31,860	100%

Authorized Positions

Full time positions	2.00	2.00	2.00
Department Total	2.00	2.00	2.00

Classifications

Tourism & Economic Development Manager	1.00	1.00	1.00
Multimedia Communications Specialist	1.00	1.00	1.00
Department Total	2.00	2.00	2.00

Transient Guest Tax Fund Department: Visitors Bureau/Economic Development

Program Description

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

Mission

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

Department Highlights

- Awarded Best Visitor Guide publication at the 3CMA national conference in 2022.
- Participated in the Kansas Media Showcase generating multiple media contacts looking to visit and promote the NEKS regional partners.
- Attended the African American Travel Conference reception welcoming group tour planners to Kansas from all over the U.S.
- Designed and hosted the 10 parks 10 weeks promotion aimed at encouraging residents and visitors to explore all of Merriam’s parks and trails throughout the summer.
- Bid and won the American Meat Science Association annual conference, generating overnight room nights, a rental at the MCC, and various shopping/dining opportunities for attendees across Merriam.
- Designed and distributed a Merriam welcome packet for new businesses, attended the Heartland Economic Development Course, and the Kansas Economic Development Conference.

Goals and Objectives / Performance Measures

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

Citywide Goal Supported: Maintain Economic Vitality

Objective: Launch and administer the new hotel grant program.

Objective: Replace outdoor signage at Merriam Historic Plaza (update content and implement new design).

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

Objective: Work with regional partners to market area amenities to NFL draft attendees.

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

Citywide Goal Supported: Maintain Economic Vitality

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

Objective: Plan and host a 2023 appreciation event for Merriam businesses.

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

Indicator	Actual 2020	Actual 2021	Projected 2022	Target 2023
Visitor Tradeshows / Leads Obtained	1 / 15	2 / 40	4 / 144	3 / 125
Marketing Impressions (print, digital, social, web, etc.)	2.3 million	1.6 million	1.7 million	1.8 million
Hotel Occupancy / Avg. Daily Rate	52.6% / \$61.57	65.6% / \$71.55	64% / \$74.45	66% / \$75.00
Business retention visits (new in 2023)	N/A	N/A	N/A	18

Transient Guest Tax Fund Department: Special Community Events

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 94,200	\$ 93,542	\$ 115,366	50%
Commodities	5,206	10,105	6,200	3%
Health and Welfare	58,237	96,073	105,910	47%
Department Total	\$ 157,643	\$ 199,720	\$ 227,476	100%

Authorized Positions

Full time positions	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Classifications

Recreation Manager	1.00	1.00	1.00
Department Total	1.00	1.00	1.00

Transient Guest Tax Fund Department: Special Community Events

Program Description

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

Mission

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

Department Highlights

- Indoor events early in 2022 were impacted by COVID restrictions, but by the end of the year events, people were seeking events and attendance improved significantly.
- This was the third year for Merriam Drive Live. The weather was perfect and staff identified a music line-up that was well received. The event set record attendance coupled with a successful Corn-hole tournament which doubled in size.
- The 22nd Annual Turkey Creek Car and Motorcycle Show set a new registration record with 283 entries.
- Offered Cruise Night as a showcase for the Car Show. In an effort to continue to grow both events, an additional Cruise Night will be offered in 2023.
- Offered new interactive activities at Turkey Creek Festival that included: Kids Fishing Day, Kansas City Zoo, National Guard rock wall, balloons, walk-around entertainment, face painting, the trackless train as well as five inflatables.
- Planned the final events of 2022: Halloween Happenings and Christmas in the Courtyard.

Goals and Objectives

Performance Measures

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

Citywide Goal Supported: Enhance Community Identity and Connections

Objective: Events experiencing a decline of 30% or greater in attendance in one year will require a SWOT evaluation to determine cause and if a change is needed.

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

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

Transient Guest Tax Fund Department: Special Community Events

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.

<i>Indicator</i>	<i>Actual 2020*</i>	<i>Actual 2021* **</i>	<i>Projected 2022**</i>	<i>Target/Est 2022</i>
National Night Out/ Party in Your Park/ Family Fun Friday Average Attendance % increase / (decrease)	0	518	550 6.2%	600 9.1%
Monthly Art Gallery Receptions Attendance % increase / (decrease)	258	1,111 331%	805 (27.5%)	1,000 24.2%
Heartland Art Gallery Reception Attendance % increase / (decrease)	330	0	116	300 158.6%
High School Art Gallery Reception Attendance % increase / (decrease)	0	303	350 15.5%	400 14.3%
Turkey Creek Car and Motorcycle Show Attendance % increase / (decrease)	0	4,200	4,500 7.1%	4,825 7.2%
Turkey Creek Festival Attendance % increase / (decrease)	0	0	4,500	6,500 44.4%
Turkey Creek 5K / MDL 5K Participation % increase / (decrease)	0	40	166 315%	300 80.7%
Turkey Creek Cruise Night % increase / (decrease)	0	221	400 81%	800 100%
Concert in the Courtyard % increase / (decrease)	N/A	245	0^	400
Merriam Drive Live % increase / (decrease)	0	350	3,000 757.1%	5,000 66.7%

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

** 2021 and 2022 impacted by Coronavirus Pandemic restrictions.

^ Cancelled due to weather

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Transient Guest Tax Fund Department: Merriam Marketplace

	Actual 2021	Estimated 2022	Budget 2023	% of Total 2023 Budget
Summary by Character				
Personal Services	\$ 3,201	\$ 5,406	\$ 5,750	19%
Contractual Services	18,003	21,268	23,510	79%
Commodities	216	823	675	2%
Department Total	\$ 21,420	\$ 27,497	\$ 29,935	100%

Authorized Positions

Seasonal Positions	0.32	0.32	0.32
Department Total	0.32	0.32	0.32

Classifications

Farmers Market Attendant	0.32	0.32	0.32
Department Total	0.32	0.32	0.32

Transient Guest Tax Fund Department: Merriam Marketplace

Program Description

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

Mission

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

Department Highlights

- Coordinated a 21-week Saturday morning Farmers' Market operation.
- Entertainment was revamped with one musical act and one free kid's activity each month.
- Implemented marketing strategy including local web ads. Social media marketing was managed by staff through Facebook®.
- Coordinated promotional item giveaway of a reusable shopping bag on opening day of market and vendor season t-shirts.
- Events planned and hosted include: Annual Turkey Creek Car and Motorcycle Show, Cruise Night, Halloween Happenings, and Merriam Drive Live event.
- Facilitated maintenance including: mortar column repairs, replaced parking lot banner hardware, repaired dumpster enclosure, replaced luminous sign modules, painted the marketplace curb and installed numbering for stalls, and completed significant plumbing repairs housed in the columns.

Goals and Objectives

Performance Measures

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

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

Objective: Increase Farmers' Market visitor attendance.

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

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Saturday Average Vendor Spaces Rented/Week % increase / (decrease)	20 (16.7%)	23 15.0%	20 (15.0%)	24 20.0%
Saturday Average Shopper Attendance/Week % increase / (decrease)	544 5.2%	517 (5.0%)	546 5.6%	575 5.3%

Transient Guest Tax Fund Department: 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 weekly entertainment or activity during the Farmers' Market.

<i>Indicator</i>	<i>Actual 2020</i>	<i>Actual 2021</i>	<i>Projected 2022</i>	<i>Target/Est 2023</i>
Saturday Market Total Season Shoppers % increase / (decrease)	10,329 3.3%	10,907 5.6%	11,457 5.0%	12,050 5.2%
Number of Entertainment / Activity Events / season % increase / (decrease) *	4 (81.8%)	4 0%	15 275%	16 6.6%
Marketplace Rentals % increase / (decrease)	0 (100%)	5 500%	4 (25.0%)	5 25.0%

CITY OF MERRIAM, KANSAS

BUDGET BY LINE ITEM

ANNUAL BUDGET
2023



Merriam police officers participate in the Heroes Pull to raise money for Special Olympics Kansas.

General Fund Budget by Line Item: City Council

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 59,347	\$ 61,933	\$ 62,866
Benefits	7,851	10,938	10,806
Total	67,198	72,871	73,672
Contractual Services			
Conferences and Seminars	224	5,050	5,050
Dues and Subscriptions	415	500	500
Travel Expenses	-	7,812	13,112
Other Contractual	6,440	4,960	12,160
Total	7,079	18,322	30,822
Department Total	\$ 74,277	\$ 91,193	\$ 104,494

General Fund Budget by Line Item: Administration

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 842,447	\$ 855,099	\$ 960,328
Benefits	338,522	402,965	433,561
Total	1,180,969	1,258,064	1,393,889
Contractual Services			
Audit Expenses	27,990	36,900	36,900
Equipment Rental and Maintenance	588	900	900
Education and Training	6,456	8,090	10,550
Dues and Subscriptions	5,869	8,120	9,600
Communications	604	800	800
Travel Expenses	1,272	13,915	13,915
Other Contractual	7,817	8,430	8,430
Total	50,596	77,155	81,095
Commodities			
Other Commodities	2,039	9,500	10,700
Total	2,039	9,500	10,700
Department Total	\$ 1,233,604	\$ 1,344,719	\$ 1,485,684

General Fund Budget by Line Item: Municipal Court

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 131,776	\$ 134,262	\$ 140,284
Benefits	67,019	76,408	80,690
Total	198,795	210,670	220,974
Contractual Services			
Judge Pro Tem	-	150	150
Municipal Judge	47,024	50,862	49,140
Prosecutor	25,000	26,000	26,136
Court Appointed Attorneys	21,430	25,000	25,000
District Court Appeals	2,953	3,000	3,000
Professional/Technical Services	8,870	7,000	10,000
Prisoner Care	38,220	65,000	57,330
Equipment Rental and Maintenance	-	250	250
Education and Training	400	1,385	1,465
Dues and Subscriptions	175	175	175
Communications	680	1,200	820
Printing & Publication	2,055	2,500	3,000
Travel Expenses	159	2,370	2,620
Other Contractual	7,412	8,875	8,950
Total	154,378	193,767	188,036
Commodities			
Office Supplies	2,356	2,000	3,500
Other Commodities	-	2,100	1,100
Total	2,356	4,100	4,600
Department Total	\$ 355,529	\$ 408,537	\$ 413,610

General Fund Budget by Line Item: General Overhead

	Actual 2021	Budget 2022	Budget 2023
Employee Benefits			
Salary Survey Implementation	\$ -	\$ -	\$ 500,000
Plan Administration Fees	1,377	1,200	1,200
Other Employee Benefits	19,962	21,750	31,025
Total	21,339	22,950	532,225
Contractual Services			
Professional/Technical Services	99,257	164,500	178,450
Equipment Rental and Maintenance	29,663	32,700	38,700
Education and Training	233	10,800	10,800
Dues and Subscriptions	18,782	21,455	19,635
Postage	20,648	33,600	23,300
Printing & Publication	26,241	31,800	39,200
Risk Management	207,563	275,000	290,670
Legal Services	30,853	70,000	70,000
Employment Advertising and Testing	16,997	55,500	40,000
Total	450,237	695,355	710,755
Commodities			
Office Supplies	9,262	14,625	15,625
Total	9,262	14,625	15,625

	Actual 2021	Budget 2022	Budget 2023
Health & Welfare			
Exterior Home Grant	49,295	70,000	120,000
Neighborhood Block Party	2,882	2,500	5,000
Franchise Fee Rebate	2,537	5,000	6,000
Rental Assistance	-	3,000	3,000
Property Tax Rebate	-	30,000	45,000
Compost Bin Rebate	-	3,500	3,500
Driveway Replacement	-	50,000	90,000
Jo Co Homes	28,000	28,000	28,000
Shawnee Mission Cares	-	5,000	5,000
Utility Assistance	3,000	7,000	7,000
Residential Tree Program	-	-	50,000
Small Projects Grant	-	-	15,000
Energy Savings Kits	-	-	6,000

General Fund Budget by Line Item: General Overhead			
United Community Services	8,300	10,000	10,000
Stormwater Grant	-	-	50,000
Residential Sustainability	19,779	30,000	65,000
Downtown Exterior Grant	-	50,000	50,000
Green Team Initiatives	-	-	20,000
Total	113,793	294,000	578,500
Total Before Transfers	\$ 594,631	\$ 1,026,930	\$ 1,837,105
Transfers			
Transfer to Equipment Reserve	600,000	700,000	800,000
Transfer to Capital Improvement	5,276,203	3,413,375	3,626,838
Total	5,876,203	4,113,375	4,426,838
Department Total	\$ 6,470,834	\$ 5,140,305	\$ 6,263,943

General Fund Budget by Line Item: Information Services

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 107,327	\$ 109,059	\$ 116,140
Benefits	48,879	54,085	57,390
Total	156,206	163,144	173,530
Contractual Services			
Computer Programming	35,080	45,600	41,500
Computer Services	73,907	52,500	20,000
Maintenance & Service Contracts	195,584	235,800	284,836
Education and Training	1,923	3,250	3,250
Dues and Subscriptions	1,158	1,250	1,200
Travel Expenses	-	2,200	2,250
Communications	17,326	25,000	25,000
Total	324,978	365,600	378,036
Commodities			
Equipment & Software < \$5,000	10,325	27,400	26,700
Total	10,325	27,400	26,700
Department Total	\$ 491,509	\$ 556,144	\$ 578,266

General Fund Budget by Line Item: Police

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 2,527,990	\$ 2,621,515	\$ 2,708,698
Benefits	1,283,077	1,481,008	1,579,451
Total	3,811,067	4,102,523	4,288,149
Contractual Services			
Mental Health Co-Responder	29,751	147,500	147,500
Animal Care	6,113	13,000	11,000
Professional/Technical Services	856	3,400	3,400
Metro Squad	-	2,500	2,500
Equipment Rental and Maintenance	17,881	31,000	26,400
Education and Training	12,628	14,500	16,500
Dues and Subscriptions	2,034	3,000	3,000
Communications	12,178	11,700	11,700
Printing & Publication	3,558	4,000	4,250
Travel Expenses	5,258	8,850	10,000
Other Contractual	9,772	11,950	9,950
Total	100,029	251,400	246,200
Commodities			
Office Supplies	7,896	8,750	8,750
Investigation & Crime Prevention Supplies	5,215	6,500	7,000
Ammunition	19,929	20,000	20,000
Uniforms	19,377	20,000	20,000
Equipment < \$5,000	16,498	18,000	18,000
Protective Clothing	8,118	10,000	10,000
Investigation & Crime Prevention Equip.	5,545	7,000	7,000
Reception and Meals	1,878	1,900	2,000
Other Commodities	2,207	3,000	3,000
Total	86,663	95,150	95,750
Capital Outlay			
Furniture & Equipment	4,194	-	-
Total	4,194	-	-
Department Total	\$ 4,001,953	\$ 4,449,073	\$ 4,630,099

General Fund Budget by Line Item: Fire

	Actual 2021	Budget 2022	Budget 2023
Contractual Services			
Contractual Fire Services	\$ 2,396,529	\$ 2,875,000	\$ 2,867,600
Equipment Rental and Maintenance	467	5,500	5,500
Education and Training	30	3,000	3,000
Dues and Subscriptions	165	500	500
Communications	732	1,000	1,000
Travel Expenses	-	750	750
Other Contractual	6,854	14,545	14,545
Total	2,404,777	2,900,295	2,892,895
Commodities			
Uniforms	2,221	8,850	8,850
Operating Supplies	4,860	5,950	5,950
Protective Clothing	1,450	2,000	2,000
First Aid Supplies	2,274	1,500	2,500
Chemicals	2,790	1,600	3,000
Equipment <\$5k & Other Commodities	21,546	15,000	20,000
Total	35,141	34,900	42,300
Department Total	\$ 2,439,918	\$ 2,935,195	\$ 2,935,195

General Fund Budget by Line Item: Public Works

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 1,002,292	\$ 1,190,792	\$ 1,193,279
Benefits	509,976	724,853	725,067
Total	1,512,268	1,915,645	1,918,346
Contractual Services			
City-Wide Cleanup	31,636	31,000	55,000
Tree Trimming	6,436	10,000	10,000
Contractual Weed Control/Mowing	8,713	10,000	10,000
Pavement Marking	8,810	10,000	10,000
Equipment Rental and Maintenance	16,522	19,000	19,000
Traffic Signal Maintenance	29,971	48,000	48,000
Education and Training	5,134	11,830	11,130
Dues and Subscriptions	1,182	1,250	1,250
Communications	4,977	3,900	5,200
Travel Expenses	1,697	4,340	5,360
Utilities	650,590	775,000	834,485
Property Maintenance	466,754	539,194	602,572
Fleet Maintenance	16,949	33,000	38,100
Other Contractual	20,074	22,000	22,000
Total	1,269,445	1,518,514	1,672,097
Commodities			
Office Supplies	1,730	2,350	2,350
Uniforms	7,176	12,000	12,000
Shop Supplies	7,263	10,600	10,600
Chemicals	8,439	10,100	10,100
Paint Supplies	2,079	4,000	4,000
Tools	12,885	15,750	15,750
Salt/Sand/Ice Control	61,599	68,500	68,500
Rock/Asphalt/Concrete	55,724	75,500	75,500
Landscape Supplies	20,672	25,800	25,800
Reforestation	6,522	10,000	10,000
Property Maintenance	3,848	12,000	12,000
Fleet Maintenance	206,863	289,260	425,235
Equipment < \$5,000	9,367	-	-
Operating Supplies	15,268	17,825	17,825
Total	419,435	553,685	689,660
Department Total	\$ 3,201,148	\$ 3,987,844	\$ 4,280,103

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

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 878,893	\$ 1,118,446	\$ 1,154,774
Benefits	254,182	361,924	354,490
Total	1,133,075	1,480,370	1,509,264
Contractual Services			
Program Services	66,825	160,020	170,800
Equipment Rental and Maintenance	14,892	26,000	24,500
Education and Training	3,831	8,390	8,400
Dues and Subscriptions	1,600	1,625	1,700
Communications	1,209	1,500	1,300
Printing & Publication/Advertising	2,221	3,800	9,000
Travel Expenses	158	6,940	4,685
Parks	16,924	11,725	22,470
Other Contractual	30,683	18,845	32,570
Total	138,343	238,845	275,425
Commodities			
Office Supplies	2,825	3,900	5,000
Operating Supplies	15,245	12,000	17,800
Concession Supplies	3,830	11,000	10,000
Uniforms	7,726	10,000	10,000
Pool Chemicals	35,053	40,000	45,000
Recreation Supplies	14,189	29,100	31,440
Parks	40	-	-
Other Commodities	1,815	3,500	11,100
Total	80,723	109,500	130,340
Department Total	\$ 1,352,141	\$ 1,828,715	\$ 1,915,029

General Fund Budget by Line Item: Community Development

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 500,604	\$ 492,113	\$ 514,596
Benefits	201,998	256,742	269,458
Total	702,602	748,855	784,054
Contractual Services			
Professional/Technical Services	1,360	30,000	30,000
Education and Training	700	3,850	4,050
Dues and Subscriptions	2,808	3,500	3,610
Communications	529	650	650
Printing & Publication	359	700	700
Travel Expenses	-	6,225	6,705
Other Contractual	5,782	6,000	11,500
Total	11,538	50,925	57,215
Commodities			
Other Commodities	2,310	2,350	2,850
Total	2,310	2,350	2,850
Department Total	\$ 716,450	\$ 802,130	\$ 844,119

Capital Improvements Fund Budget by Line Item: CIP Administration

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 113,660	\$ 153,165	\$ 138,047
Benefits	68,229	81,645	83,942
Total	181,889	234,810	221,989
Contractual Services			
Outsourced & Special Engineering	19,326	45,000	45,000
Motor Vehicle Repair	-	500	500
Education and Training	453	900	900
Dues and Subscriptions	2,777	6,500	6,500
Communications	302	400	400
Travel Expenses	-	200	200
Other Contractual	-	100	100
Total	22,858	53,600	53,600
Commodities			
Office Supplies & Other	447	500	500
Meals, Receptions, Catering	170	1,000	1,000
Uniforms, Books, Other Supplies	189	300	300
Gasoline, Tires & Vehicle Supplies	2,296	3,000	3,000
Total	3,102	4,800	4,800
Department Total	\$ 207,849	\$ 293,210	\$ 280,389

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

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 134,155	\$ 135,988	\$ 141,838
Benefits	73,150	80,693	89,794
Total	207,305	216,681	231,632
Contractual Services			
Utilities	10,508	15,250	16,550
Advertising	7,500	19,800	21,800
Building Maintenance	11,070	32,600	22,500
Conferences	415	1,200	1,000
Travel Expenses	582	2,400	2,400
Dues and Subscriptions	4,067	4,000	4,000
Telephone and Communications	3,028	3,000	3,000
Other Contractual	3,846	-	-
Postage	5	4,500	4,500
Printing and Binding	3,667	6,500	6,500
Total	44,688	89,250	82,250
Commodities			
Office and Cleaning Supplies	28	600	600
Reception & Meeting Expenses	284	500	500
Equipment < \$5,000	176	500	500
Total	488	1,600	1,600
Department Total	\$ 252,481	\$ 307,531	\$ 315,482

Transient Guest Tax Budget by Line Item: Special Community Events

	Actual 2021	Budget 2022	Budget 2023
Personal Services			
Salaries	\$ 67,475	\$ 68,803	\$ 72,523
Benefits	26,725	30,711	42,843
Total	94,200	99,514	115,366
Health and Welfare			
Turkey Creek Festival	2,179	32,790	34,250
Art Gallery and Shows	10,952	11,550	12,000
Party in the Park Events	5,711	5,775	5,600
Car Show at Merriam Marketplace	12,112	14,070	14,875
Merriam Drive Live	20,877	23,595	23,575
5K Turkey Creek Run	4,218	5,515	6,250
Other Events	2,188	8,910	9,360
Total	58,237	102,205	105,910
Commodities			
Banners, other	5,206	10,750	6,200
Total	5,206	10,750	6,200
Department Total	\$ 157,643	\$ 212,469	\$ 227,476

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

	Actual 2021	Budget 2022	Budget 2023
<i>Personal Services</i>			
Salaries	\$ 2,901	\$ 5,152	\$ 5,152
Benefits	300	598	598
Total	3,201	5,750	5,750
<i>Contractual Services</i>			
Utilities	5,828	8,205	7,630
Program Services	423	2,600	2,600
Building and Grounds Maintenance	7,502	6,000	7,730
Dues and Subscriptions	-	120	-
Advertising	4,250	5,500	5,550
Printing & Publication/Other	-	200	-
Total	18,003	22,625	23,510
<i>Commodities</i>			
Operating & Cleaning Supplies	216	875	675
Total	216	875	675
<i>Department Total</i>	\$ 21,420	\$ 29,250	\$ 29,935

Transient Guest Tax Budget by Line Item: Economic Development

	Actual 2021	Budget 2022	Budget 2023
<i>Contractual Services</i>			
Dues and Subscriptions	\$ 8,279	\$ 12,730	\$ 12,260
Training and Conferences	-	-	1,000
Travel Expenses	-	-	1,500
Printing and Binding	-	-	900
Marketing	7,838	15,000	14,000
Total	16,117	27,730	29,660
<i>Commodities</i>			
Meals/Receptions/Catering	8	2,200	2,200
Total	8	2,200	2,200
<i>Department Total</i>	\$ 16,125	\$ 29,930	\$ 31,860

CITY OF MERRIAM, KANSAS

CAPITAL IMPROVEMENT PROGRAM

ANNUAL BUDGET
2023



Dodge Town at Antioch Park is a favorite among our littlest community members.

Five Year Capital Improvement Program – Introduction

Purpose of the Program

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

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

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

Typical Projects

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

Street Improvements

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

Drainage Improvements

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

Building Construction and Improvements

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

Park Acquisition and Development

- Land acquisition
- Parkland development & amenities
- Trail construction

Funding the Program

Merriam's share of the program costs is financed chiefly from sales tax collections. City Council Policy No. 116 permits the use of up to one-half of the City's 1.0% sales tax for the Capital Improvement Program. Additionally, Merriam voters have authorized a special 0.25% City sales tax dedicated to stormwater drainage and street improvements to be collected from January 2011 through December 2020. In January 2020, Merriam City voters extended the sales tax through December 2030. This tax provides funding to complete the street reconstruction program as well as drainage improvement projects identified in the Northeast Johnson County Watershed Study.

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

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

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

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

Impact of Projects on the Operating Budget

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

Program Development

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

Safety concerns

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

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

City Council's Role

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

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

Five Year Capital Improvement Program – Highlights

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

Description of the Capital Project Funds

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

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

Fund Balances

- *2021 Balances (Unaudited)* – Overall CIP balances increased by \$8.0 million, to \$25.7 million, due to higher than anticipated sales tax receipts and a smaller CIP project year. The Restricted Tax Increment Financing (TIF) fund balance had an ending balance of \$3.7 million. The General and Special Sales Tax Project funds totaled \$22.1 million, with sales tax collections exceeding project and debt service expenses.
- *2021 Actual Expenditures* – Project expenditures and transfers for debt service totaled \$3.0 million, including: E. Frontage Road from 67th to 75th and the Goodman, 55th & 51st Terr projects.
- *2022 Balances (Projected)* – Projected CIP balances at December 31, 2022 are \$27.7 million after estimated expenditures and transfers of \$9.3 million. Expenditures for 2022 include \$2.4 million for the East Frontage Road 67th Street to 75th Street Reconstruction, \$2.4 million for the West Frontage Road Curb and Gutter project and \$1.4 million for infrastructure maintenance. Estimated revenues and transfers are \$11.3 million.
- *2023 (Projected)* – Projected CIP balances at December 31, 2023 are \$29.3 million including \$7.0 million restricted TIF funds. Estimated 2023 CIP expenditures are \$10.4 million. Estimated 2023 revenues are \$12.0 million including \$4.3 million from General Fund sales tax transfers, \$2.1 million from the 0.25% Street/Stormwater City Sales Tax collections, and \$2.3 million from various federal and county grants.

Connection between the Bond Fund and the CIP Program

Outstanding general obligation (GO) bonds will total \$12,110,000 at December 31, 2022. Related debt service is funded from the Bond Fund mill levy and a special 0.25% cent City sales tax dedicated to the recreational facility bonds. However, these sources do not fully fund the annual debt service.

Transfers from the Capital Improvement Fund to the Bond Fund make up the difference. The necessary transfers for this five-year period average \$450,000 per year. If collections for the special 0.25% Recreational Facilities City sales tax fall below projections, increased transfers from the Capital Improvement Fund will be needed, reducing funds available for projects.

Project Summaries

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

General Projects

- Downtown Revitalization – The plan includes funding to facilitate two Planning Sustainable Places grants that will take a Complete Streets approach to redeveloping Merriam Drive between Johnson Drive and Antioch. The design of the 2023 and 2025 CARS funded street projects will be based on these studies.
- Residential Streetlight Program – The City Council implemented this streetlight program to use available dollars as streets and neighborhoods are improved through the capital improvements program. The program also includes retrofitting new decorative lighting into the neighborhoods improved before the program was implemented. The program should be completed in 2024.
- Pedestrian and Bicycle Mobility – The Comprehensive Plan 2040 identified pedestrian and bicycle mobility as a top concern. In 2021, a study was conducted which provided a strategic plan to implement planned roadway and trail way improvements.
- Streetlight LED Conversion – This program is to transition from HPS to LED street light fixtures.
- Public Art – This program is to beautify, give a positive image and provide a sense of place to various locations throughout the community by installing unique pieces of art.
- Upper Turkey Creek Feasibility Study/Construction – This is a complex, long-term project that requires cooperation from multiple jurisdictions at the local, county, state and federal levels. It would address flooding concerns in the Upper Turkey Creek basin.

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

- Traffic Signal Protective-Permissive Left-Turn Phasing – Whenever possible convert existing traffic signals to allow for left turns when there is a sufficient break in opposing traffic.
- Merriam Drive (Johnson Drive to 55th Street) – The scope of the work includes replacement of curb, gutters, sidewalk, ADA ramps as required, a 2-inch mill and overlay and new pavement markings.
- 75th Street (Switzer Road to Antioch Road) – A partnership with the City of Overland Park to replace curb, gutter, pavement markings and a 2-inch mill and overlay.
- 50th Terrace (England Street to Kessler Lane) Drainage Project – Improvement will replace a deteriorated drain system.

- Other CARS-eligible projects – Four additional projects will be submitted for Johnson County CARS funds: 49th Street (Antioch to Switzer); Merriam Dr. (55th to Antioch Rd); Johnson Drive street improvements and Merriam Dr. (Shawnee Mission Pkwy to Johnson Drive).
- Street & Drainage Projects – Includes improvement to 61st Street (Antioch Road to East City Limits); 60th Street (Hardy to East City Limits); 59th Terrace (Hardy Street to East City Limits); Johnson Drive (Mackey to East City Limits); and West Vernon Place Subdivision.

Maintenance Program

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

The 2023 maintenance project includes Robinhood Drive and Sherwood Lane. The scope of the work includes the replacement of curb/gutters/sidewalk/ADA ramps, 2-inch mill/overlay, replacement of some storm drains, new pavement markings and street light improvements as needed.

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

Five Year Capital Improvement Fund Forecast

	Estimated 2022	Budget 2023	Budget 2024	Budget 2025	Budget 2026	Budget 2027
Revenues						
Investment Income	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
CARS	1,173,472	1,349,000	1,022,000	1,579,600	346,346	1,609,143
CDBG	55,786	-	-	-	-	-
Watershed Funding/SMAC	-	303,325	-	524,000	-	-
S&SW Sales Tax	2,206,438	2,071,116	2,022,077	2,043,248	2,064,630	2,086,227
Transfer from I35 TIF	3,000,000	3,100,000	3,300,000	3,400,000	3,742,857	3,950,000
Transfer from PW Street & Highway	300,000	300,000	300,000	300,000	300,000	300,000
Transfer from General Fund - Sales Tax	5,142,930	3,626,838	1,897,857	719,098	484,383	489,417
Total Revenue	12,013,626	10,885,279	8,676,934	8,700,946	7,073,216	8,569,787
Expenditures						
Special Sales Tax	3,312,596	7,296,260	3,435,728	5,623,814	1,295,021	4,875,290
General Projects	852,500	649,000	3,359,400	2,849,000	2,574,000	374,000
Maintenance Program	1,430,000	1,452,000	2,139,500	1,853,500	2,022,602	1,496,000
I35 TIF	2,380,249				292,857	
CIP Administration	275,617	280,389	291,403	303,007	315,245	328,165
Transfer to Bond & Interest	700,000	950,000	200,000	350,000	350,000	300,000
Estimated Capital Project Expenditures	8,950,962	10,627,649	9,426,031	10,979,321	6,849,725	7,373,455
Revenues Less Expenditures	3,062,664	257,630	(749,097)	(2,278,375)	223,491	1,196,332
Beginning Fund Balance	22,692,547	25,755,211	26,012,841	25,263,744	22,985,369	23,208,860
Ending Fund Balance	\$ 25,755,211	\$ 26,012,841	\$ 25,263,744	\$ 22,985,369	\$ 23,208,860	\$ 24,405,192

Capital Improvement Program - Five Year Plan
Expense Summary by Project

Project Name	City Project Number	Total through 2021	Total Project Estimate	2022	2023	2024	2025	2026	2027
General Projects									
City Hall Exterior Improvements	GM2001	48,742	348,742	300,000					
Downtown Revitalization	GM1902	233,809	1,783,809	250,000	250,000	800,000	250,000		
Project Administration	GGMY99	-	1,793,826	275,617	280,389	291,403	303,007	315,245	328,165
Residential Streetlight Program	GM0403	-	300,000	150,000	150,000				
Pedestrian and Bicycle Mobility Program	GM2104	24,581	474,581	75,000	75,000	75,000	75,000	75,000	75,000
Streetlight LED Conversion Program	TBA	-	600,000			150,000	150,000	150,000	150,000
Public Art	TBA		575,000	-	115,000	115,000	115,000	115,000	115,000
Upper Turkey Creek Drainage Improvement	GM0204	-	5,914,000			1,914,000	2,000,000	2,000,000	
Contingency	GMGNPR	-	968,900	77,500	59,000	305,400	259,000	234,000	34,000
Total General Projects		307,132	12,758,858	1,128,117	929,389	3,650,803	3,152,007	2,889,245	702,165
I-35 Redevelopment District Projects									
W. Frontage Rd Curb/Gutter	GT1701	217,622	2,381,485	2,163,863					
Contingency	GMGNRD	-	216,386	216,386					
Total I-35 Redevelopment District Projects		217,622	2,597,871	2,380,249	-	-	-	-	-
Special Sales Tax Projects - Stormwater/Streets									
Special Sales Tax Stormwater/Street exp 12/2030									
Traffic Signal Upgrades	TBA		210,000	35,000	35,000	35,000	35,000	35,000	35,000
W. Vernon Place Drainage Improvement	TBA	-	266,523						266,523
55th St - Merriam Dr to W. City Limit	GC2301	115,497	2,487,440	2,371,943	-				
Lowell Street - Johnson Dr to 55th Terr	TBA		30,000	30,000					
Merriam Dr - Johnson Drive to 55th Street	GC2201	-	4,663,531	457,416	4,206,115				
75th Street - Switzer Rd to Antioch	TBA		700,000		700,000				
50th Terr/England St to Kessler Lane Drainage	TBA	-	1,515,104	117,092	1,398,012				
49th St - Antioch to Switzer	GC2401	-	2,815,146		293,837	2,521,309			
Merriam Dr - 55th St to Antioch	GC2501	-	3,601,280			402,080	3,199,200		
2025 Street & Drainage Improvements	TBA	-	1,948,900			165,000	1,783,900		
Johnson Dr - Mackey to Lowell (E. City Limits)	TBA		827,150				94,458	732,692	-
Merriam Dr - Shawnee Mission Pkwy to Johnson Dr	TBA		3,667,887					409,600	3,258,287
71st Street Reconstruction; Switzer to EOP	TBA		872,272						872,272
Contingency	GM1105	-	2,348,973	301,145	663,296	312,339	511,256	117,729	443,208
Total Special Sales Tax Projects - Stormwater/Streets		115,497	25,954,206	3,312,596	7,296,260	3,435,728	5,623,814	1,295,021	4,875,290
Maintenance Program									
Farley Street, 57th Street, Hocker Drive	TBA	-	630,000	630,000					
Robinhood Drive & Sherwood Lane	TBA	-	450,000		450,000				
49th St, 50th Terr, 51st St, Booker St, Benson St, England St., Grandview St., Grant St.	TBA	-	1,400,000			1,400,000			
47th Terr., 48th St., Slater St., England St., Kessler St., 48th Terr., Hayes St., Benson St.	TBA	-	1,025,000				1,025,000		
W. 57th St., W. 58th St., Kessler Lane, Hocker Dr., Slater St., W. 60th Terr., W. 60th St.	TBA	-	1,228,729					1,228,729	
Hemlock St., 59th Terr., Hadley St., West 60th St.	TBA		675,000						675,000
Small Drainage Projects - Replacement/Rehabilitation	GM1103	-	3,116,000	500,000	700,000	475,000	475,000	466,000	500,000
Sidewalk Maintenance/Repair Program	GM2002	-	924,000	170,000	170,000	70,000	185,000	144,000	185,000
Contingency	GM0303	-	944,873	130,000	132,000	194,500	168,500	183,873	136,000
Total Maintenance Program		-	10,393,602	1,430,000	1,452,000	2,139,500	1,853,500	2,022,602	1,496,000
Totals		640,251	51,704,537	8,250,962	9,677,649	9,226,031	10,629,321	6,206,868	7,073,455

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

Project Name	Revenue Source	City Project Number	Total through 2021	Total Project Estimate	2022	2023	2024	2025	2026	2027
General Projects										
City Hall Exterior Improvements	General	GM2001	48,742	348,742	300,000					
Downtown Revitalization	General	GM1902	233,809	1,783,809	250,000	250,000	800,000	250,000		
Project Administration	General	GMMY99	-	1,793,826	275,617	280,389	291,403	303,007	315,245	328,165
Residential Streetlight Program	General	GM0403	-	450,000	150,000	150,000	150,000			
Pedestrian and Bicycle Mobility Program	General	GM2104	24,581	474,581	75,000	75,000	75,000	75,000	75,000	75,000
Streetlight LED Conversion Program	General	TBA	-	450,000				150,000	150,000	150,000
Public Art	General	TBA		575,000		115,000	115,000	115,000	115,000	115,000
Upper Turkey Creek Drainage Improvement	General	GM0204	-	5,914,000			1,914,000	2,000,000	2,000,000	
Contingency	General	GMGNPR	-	968,900	77,500	59,000	305,400	259,000	234,000	34,000
Total General Projects			307,132	12,758,858	1,128,117	929,389	3,650,803	3,152,007	2,889,245	702,165
I-35 Redevelopment District Projects										
W. Frontage Rd Curb/Gutter	I-35 TIF	GT1701	217,622	2,381,485	2,163,863					
Contingency	I-35 TIF	GMGNRD		216,386	216,386	-	-	-	-	-
Total I-35 Redevelopment District Projects			217,622	2,597,871	2,380,249	-	-	-	-	-
Special Sales Tax Projects - Stormwater/Streets										
Special Sales Tax Stormwater/Street exp 12/2030										
Traffic Signal Upgrades	Street & Stormwater	TBA		210,000	35,000	35,000	35,000	35,000	35,000	35,000
W. Vernon Place Drainage Improvement	Street & Stormwater	GM2101	-	266,523						266,523
55th St - Merriam Dr to W. City Limit	Street & Stormwater	GC2301	115,497	1,313,968	1,198,471					
	CARS			1,173,472	1,173,472					
Lowell Street - Johnson Dr to 55th Terr	Street & Stormwater	TBA		30,000	30,000					
Merriam Dr - Johnson Drive to 55th Street	Street & Stormwater	GC2201	-	3,314,531	457,416	2,857,115				
	CARS			1,349,000		1,349,000				
75th Street - Switzer Rd to Antioch	Street & Stormwater	TBA		700,000		700,000				
50th Terr/England St to Kessler Lane Drainage	Street & Stormwater	TBA	-	1,515,104	117,092	1,398,012				
49th St - Antioch to Switzer	Street & Stormwater	GC2401	-	1,793,146		293,837	1,499,309			
	CARS			1,022,000			1,022,000			
Merriam Dr - 55th St to Antioch	Street & Stormwater	GC2101	-	2,021,680			402,080	1,619,600		
	CARS			1,579,600				1,579,600		
2025 Street & Drainage Improvements	Street & Stormwater	TBA	-	1,424,900			165,000	1,259,900		
	Watershed Funding			524,000				524,000		
Johnson Dr - Mackey to Lowell (E. City Limits)	Street & Stormwater	TBA	-	480,804				94,458	386,346	
	CARS			346,346					346,346	
Merriam Dr - Shawnee Mission Pkwy to Johnson Dr	Street & Stormwater	TBA		2,058,744					409,600	1,649,144
	CARS			1,609,143						1,609,143
71st Street Reconstruction; Switzer to EOP	Street & Stormwater	TBA		872,272						872,272
Contingency	Street & Stormwater	GM1105		2,348,973	301,145	663,296	312,339	511,256	117,729	443,208
Total Special Sales Tax Projects - Stormwater/Streets			115,497	25,954,206	3,312,596	7,296,260	3,435,728	5,623,814	1,295,021	4,875,290
Maintenance Program										
Farley Street, 57th Street, Hocker Drive	Sp Street & Highway Fund	TBA	-	300,000	300,000					

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

Project Name	Revenue Source	City Project Number	Total through 2021	Total Project Estimate	2022	2023	2024	2025	2026	2027
	Overlay Supplement		-	300,000	300,000					
	Sidewalk Maintenance		-	30,000	30,000					
Robinhood Drive & Sherwood Lane	Sp Street & Highway Fund	TBA	-	300,000		300,000				
	Overlay Supplement		-	120,000		120,000				
	Sidewalk Maintenance		-	30,000		30,000				
49th St, 50th Terr, 51st St, Booker St, Benson St, England St., Grandview St., Grant St.	Sp Street & Highway Fund	TBA	-	300,000			300,000			
	Overlay Supplement		-	945,000			945,000			
	Sidewalk Maintenance		-	130,000			130,000			
	Small Drainage			25,000			25,000			
47th Terr., 48th St., Slater St., England St., Kessler St., 48th Terr., Hayes St., Benson St.	Sp Street & Highway Fund	TBA	-	300,000				300,000		
	Overlay Supplement		-	685,000				685,000		
	Sidewalk Maintenance		-	15,000				15,000		
	Small Drainage							25,000		
W. 57th St., W. 58th St., Kessler Lane, Hocker Dr., Slater St., W. 60th Terr., W. 60th St.	Sp Street & Highway Fund	TBA	-	300,000					300,000	
	Overlay Supplement			545,872					545,872	
	Sidewalk Maintenance			56,000					56,000	
	Small Drainage			34,000					34,000	
	I-35 TIF			292,857					292,857	
Hemlock St., 59th Terr., Hadley St., West 60th St.	Sp Street & Highway Fund			300,000						300,000
	Overlay Supplement			360,000						360,000
	Sidewalk Maintenance			15,000						15,000
Small Drainage - Replacement/Rehabilitation	Small Drainage	GM1103	-	3,116,000	500,000	700,000	475,000	475,000	466,000	500,000
Sidewalk Maintenance/Repair Program	Sidewalk Maintenance	GM2002	-	924,000	170,000	170,000	70,000	185,000	144,000	185,000
Contingency	General	GM0303	-	944,873	130,000	132,000	194,500	168,500	183,873	136,000
Total Maintenance Program			-	10,368,602	1,430,000	1,452,000	2,139,500	1,853,500	2,022,602	1,496,000
Totals			640,251	51,679,537	8,250,962	9,677,649	9,226,031	10,629,321	6,206,868	7,073,455

Project Index Listing

Page #	Project	Description	Anticipated Construction Year
General Projects			
151	Downtown Revitalization	Improvements to the Historic Downtown Corridor	2022-2025
152	Residential Streetlight Program	City-wide	2023
153	Pedestrian & Bicycle Mobility Program	Roadway and Trail Improvements	2023-2027
154	Streetlight LED Conversion	City-wide	2023-2027
155	Public Art	City-wide	2023-2027
156	Upper Turkey Creek Improvement	Entire Channel Through Merriam	2023-2025
Special Sales Tax Projects - Stormwater/Streets			
159	Traffic Signal Protective-Permissive Left-Turn Phasing	City-wide	2023-2027
160	West Vernon Place Drainage Improvements	West Vernon Subdivision	2027
161	Merriam Drive Improvements	Johnson Dr to 55th St	2023
162	75th Street Improvements	Switzer Rd to Antioch Rd	2023
163	50th Terr/England to Kessler Ln Drainage Improvements	South Park and Silverwood Subdivisions	2023
164	49th Street Improvement	Antioch Rd to Switzer Rd	2023-2024
165	Merriam Drive Improvements	55th St to Antioch Rd	2024-2025
166	2025 Street & Drainage Improvements	59 Ter, 60th St, 61st Street East to City Limits	2024-2025
167	Johnson Drive	Mackey Street to East City Limits	2025-2026
168	Merriam Drive Improvements	Shawnee Mission Parkway to Johnson Drive	2026-2027
169	71st Street Reconstruction	Switzer Rd to End of Pavement	2027
Public Works Maintenance Program			
171	2023 Mill & Overlay Program	Robinhood Drive & Sherwood Lane	2023
172	2024 Mill & Overlay Program	W 55th Ter, W 51st St, Booker St, England St, Grandview Ave, W 49th Ter, and Grant St	2024
173	2025 Mill & Overlay Program	W 47th Ter, W 48th St, Eby St, Slater St, England St, Kessler St, W 48th Ter, Hayes St, and Benson St	2025
174	2026 Mill & Overlay Program	W 57th St, W 58th St, W 58th Ter, Kessler Lane, Hocker Dr, Slater St, W 60th Ter, and W 60th St	2026
175	2027 Mill & Overlay Program	Hemlock St, W 59th Ter, Hadley St, and W 60th St	2027
176	Small Drainage Projects	Various Pipes Replacement/Rehabilitation	2023-2027
177	Sidewalk Maintenance Program	City-wide	2023-2027

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

Unprogrammed Project Listing

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

GENERAL PROJECTS



Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # **PI TBA-2022**

Project Name **Downtown Revitalization**

Type Improvement

Department Public Works / CIP

Useful Life

Contact

Category General CIP

Priority 3 Important



Description

Total Project Cost: \$1,550,000

Over the last several years the City has had 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. In 2022, the City wrapped up a Planning Sustainable Places process that took a Complete Streets approach to redeveloping Merriam Drive between Johnson Drive and Antioch. Those PSP studies will be used to inform the design of both the 2023 CARS-funded street project on Merriam Drive between Johnson Drive and 55th Street and the subsequent CARS-funded project in 2025 to replace Merriam Drive between 55th Street and Antioch. In 2023, these funds will be used to design the development of 5701 Merriam Drive which will be constructed in 2024. Then, in 2026 the City will complete a mill & overlay project of all remaining streets in Historic Downtown. This project funding will be used to implement the recommendations of those studies, as well as to fund any additional required enhancements along the Merriam Drive corridor.

Justification

Meets council goals and objectives.

Expenditures	2023	2024	2025	2026	2027	Total
Design & Other	250,000	800,000	250,000			1,300,000
Total	250,000	800,000	250,000			1,300,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	250,000	800,000	250,000			1,300,000
Total	250,000	800,000	250,000			1,300,000

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

Project # PR GM0403
Project Name Residential Streetlight Program

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



Description **Total Project Cost:** \$300,000

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

Justification

To provide and maintain City Infrastructure to meet council goals and objectives.

Expenditures	2023	2024	2025	2026	2027	Total
Construction/Maintenance	150,000					150,000
Total	150,000					150,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	150,000					150,000
Total	150,000					150,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

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

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

Total Project Cost: \$480,000

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Bike/Trail Implementation	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	75,000	75,000	75,000	75,000	75,000	375,000
Total	75,000	75,000	75,000	75,000	75,000	375,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

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

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



Description

Total Project Cost: \$600,000

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Material		150,000	150,000	150,000	150,000	600,000
Total		150,000	150,000	150,000	150,000	600,000

Funding Sources	2023	2024	2025	2026	2027	Total
General		150,000	150,000	150,000	150,000	600,000
Total		150,000	150,000	150,000	150,000	600,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # PA Ongoing
Project Name Public Art

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

Total Project Cost: \$575,000

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

Justification

Meets council goals and objectives.

Expenditures	2023	2024	2025	2026	2027	Total
Design/Construction	115,000	115,000	115,000	115,000	115,000	575,000
Total	115,000	115,000	115,000	115,000	115,000	575,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	115,000	115,000	115,000	115,000	115,000	575,000
Total	115,000	115,000	115,000	115,000	115,000	575,000

Budget Impact/Other

This project is not expected to have a significant effect on the operating budget however additional funding will be necessary to maintain art

City of Merriam, Kansas

Project # TBA-2023
Project Name Upper Turkey Creek Improvement

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



Description Total Project Cost: \$5,914,000

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

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

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

Upper Turkey Creek Improvement**

From Shawnee Mission Pkwy to Waterfall Park (Railroad Crossing)
Final Engineering and Construction Expenditures by Year

Cost Category	
Engineering	\$3,513,185
Easement Acquisition	\$5,561,969
Utility Relocations	\$6,036,352
Construction	\$25,856,167
Construction Engineering/Other	\$2,092,327
Project Total	\$43,060,000

Federal vs. Local Cost Apportionment

Federal Share	\$27,989,000
Local Share	\$15,071,000
Total	\$43,060,000

Local Share Funding Source

Johnson County Stormwater Mgmt	\$7,157,000
In Kind Contributions (Easements)	\$2,000,000
City of Merriam	\$5,914,000
Total	\$15,071,000

**Estimated costs represent the best available information as of April 15, 2021. Staff is awaiting further information from the US Army Corps of Engineers as to construction schedule. The current CIP plan includes \$5,914,000 of Merriam net cost

Justification

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Expenditures	2023	2024	2025	2026	2027	Total
Construction		1,914,000	2,000,000	2,000,000		5,914,000
Total		1,914,000	2,000,000	2,000,000		5,914,000

Funding Sources	2023	2024	2025	2026	2027	Total
General		1,914,000	2,000,000	2,000,000		5,914,000
Total		1,914,000	2,000,000	2,000,000		5,914,000

Budget Impact/Other

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

**Estimated costs represent the best available information as of April 15, 2021. Staff is awaiting further information from the US Army Corps of Engineers as to construction schedule. The current CIP plan includes \$5,914,000 of Merriam net costs.

SPECIAL SALES TAX PROJECTS



Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

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

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



Description **Total Project Cost: \$210,000**

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Material	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	35,000	35,000	35,000	35,000	35,000	175,000
Total	35,000	35,000	35,000	35,000	35,000	175,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

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

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



Description

Total Project Cost: \$1,762,989

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering					171,336	171,336
Utility Relocations					95,187	95,187
Total					266,523	266,523

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax					266,523	266,523
Total					266,523	266,523

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

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



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

Description **Total Project Cost: \$4,736,386**

The project entails the rehabilitation of Merriam Drive from Johnson Drive to 55th Street. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, and new pavement markings. Streetlights and traffic signal improvements as needed. The City of Merriam plans to request funding from Johnson County CARS.

Justification

Meets council goals and objectives.

Expenditures	2023	2024	2025	2026	2027	Total
Easement Acquisition	15,000					15,000
Utility Relocations	25,000					25,000
Construction	3,787,350					3,787,350
Construction Engineering/Other	378,765					378,765
Total	4,206,115					4,206,115

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax	2,857,115					2,857,115
CARS - Co. Assisted Road System	1,349,000					1,349,000
Total	4,206,115					4,206,115

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # CARS GC-23

Project Name CARS 2023 75th Street - Switzer Rd to Antioch Rd

Type Improvement

Department Public Works / CIP

Useful Life

Contact

Category General CIP

Priority 3 Important



Description

Total Project Cost: \$700,000

In partnership with the City of Overland Park the rehabilitation of 75th Street from Antioch to Switzer will occur in 2023. The scope of work includes the replacement of curb/gutters as required, 2-inch mill/overlay, new pavement markings and bridge repairs.

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Construction	700,000					700,000
Total	700,000					700,000

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax	700,000					700,000
Total	700,000					700,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # DR TBA-2023
Project Name 50th Ter./England St. to Kessler St. Drainage

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



Description **Total Project Cost:** \$1,515,104

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Easement Acquisition	100,000					100,000
Utility Relocations	10,000					10,000
Construction	1,170,920					1,170,920
Construction Engineering/Other	117,092					117,092
Total	1,398,012					1,398,012

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax	1,398,012					1,398,012
Total	1,398,012					1,398,012

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

Project # CARS GC2401
Project Name CARS 2024 49th Street- Antioch Rd. to Switzer Rd.

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



Description **Total Project Cost: \$2,815,146**

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering	293,837					293,837
Easement Acquisition		20,000				20,000
Utility Relocations		15,000				15,000
Construction		2,260,281				2,260,281
Construction Engineering/Other		226,028				226,028
Total	293,837	2,521,309				2,815,146

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax	293,837	1,499,309				1,793,146
CARS - Co. Assisted Road System		1,022,000				1,022,000
Total	293,837	2,521,309				2,815,146

Budget Impact/Other

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

Friday, June 24, 2022

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # CARS TBA-24

Project Name CARS 2025 Merriam Dr - 55th St. to Antioch

Type Improvement

Department Public Works / CIP

Useful Life

Contact

Category General CIP

Priority 3 Important



Description

Total Project Cost: \$3,601,280

This project entails the rehabilitation of Merriam Drive from 55th Street to Antioch. The scope of work includes the replacement of curb/gutters/sidewalk/ADA ramps as required, a 2-inch mill/overlay, and new pavement markings. Street light improvements as needed. The planning sustainable places (PSP) study will be used as a road map for these improvements. The City of Merriam plans to request funding from Johnson County CARS.

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering		402,080				402,080
Easement Acquisition			20,000			20,000
Utility Relocations			20,000			20,000
Construction			2,872,000			2,872,000
Construction Engineering/Other			287,200			287,200
Total		402,080	3,199,200			3,601,280

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax		402,080	1,619,600			2,021,680
CARS - Co. Assisted Road System			1,579,600			1,579,600
Total		402,080	3,199,200			3,601,280

Budget Impact/Other

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

Tuesday, April 19, 2022

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

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

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



Description **Total Project Cost: \$1,948,900**

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering		165,000				165,000
Easement Acquisition			100,000			100,000
Utility Relocations			10,000			10,000
Construction			154,900			154,900
Engineering/Other						
Mill/Overlay/Sidewalks			471,000			471,000
Storm Drains			1,048,000			1,048,000
Total		165,000	1,783,900			1,948,900

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax		165,000	1,259,900			1,424,900
Watershed Eligible Funding 50%			524,000			524,000
Total		165,000	1,783,900			1,948,900

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

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

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



Description **Total Project Cost:** \$827,150

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering			94,458			94,458
Easement Acquisition				20,000		20,000
Utility Relocations				20,000		20,000
Construction				629,720		629,720
Construction Engineering/Other				62,972		62,972
Total			94,458	732,692		827,150

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax			94,458	386,346		480,804
CARS - Co. Assisted Road System				346,346		346,346
Total			94,458	732,692		827,150

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

Project # CARS TBA-26
Project Name CARS 2027 Merriam Dr. - SMPKY to Johnson Dr

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



Description **Total Project Cost:** \$3,667,887

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering				409,600		409,600
Easement Acquisition					20,000	20,000
Utility Relocations					20,000	20,000
Construction					2,925,715	2,925,715
Construction Engineering/Other					292,572	292,572
Total				409,600	3,258,287	3,667,887

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax				409,600	1,649,144	2,058,744
CARS - Co. Assisted Road System					1,609,143	1,609,143
Total				409,600	3,258,287	3,667,887

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # **PI TBA-2027**

Project Name **71st Street Reconstruction - Switzer Rd to EOP**

Type Unassigned

Department Public Works / CIP

Useful Life

Contact

Category General CIP

Priority 3 Important



Description

Total Project Cost: \$872,272

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering					94,141	94,141
Easement Acquisition					10,000	10,000
Utility Relocations					15,000	15,000
Construction					672,438	672,438
Construction Engineering/Other					80,693	80,693
Total					872,272	872,272

Funding Sources	2023	2024	2025	2026	2027	Total
1/4th-cent Sales Tax					872,272	872,272
Total					872,272	872,272

Budget Impact/Other

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

Tuesday, April 19, 2022

Public Works Maintenance Program



Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # MO 2023
Project Name Mill and Overlay Program

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



Description **Total Project Cost: \$450,000**

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

Street Name: Robinhood Drive and Sherwood Lane

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering	20,000					20,000
Construction	430,000					430,000
Total	450,000					450,000

Funding Sources	2023	2024	2025	2026	2027	Total
Overlay	120,000					120,000
Public Works Special Hwy	300,000					300,000
Sidewalk	30,000					30,000
Total	450,000					450,000

Budget Impact/Other

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

City of Merriam, Kansas

Project # MO 2024
Project Name Mill and Overlay Program

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



Description **Total Project Cost: \$1,400,000**

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

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering		40,000				40,000
Construction		1,360,000				1,360,000
Total		1,400,000				1,400,000

Funding Sources	2023	2024	2025	2026	2027	Total
Overlay		945,000				945,000
Public Works Special Hwy		300,000				300,000
Sidewalk		130,000				130,000
Small Drainage		25,000				25,000
Total		1,400,000				1,400,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # MO 2025
Project Name Mill and Overlay Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description **Total Project Cost: \$1,025,000**

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

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering			30,000			30,000
Construction			995,000			995,000
Total			1,025,000			1,025,000

Funding Sources	2023	2024	2025	2026	2027	Total
Overlay			685,000			685,000
Public Works Special Hwy			300,000			300,000
Sidewalk			15,000			15,000
Small Drainage			25,000			25,000
Total			1,025,000			1,025,000

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

Project # MO 2026
Project Name Mill and Overlay Program

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description **Total Project Cost: \$1,228,729**

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

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering				60,000		60,000
Construction				1,168,729		1,168,729
Total				1,228,729		1,228,729

Funding Sources	2023	2024	2025	2026	2027	Total
1-35 TIF				292,857		292,857
Overlay				545,872		545,872
Public Works Special Hwy				300,000		300,000
Sidewalk				56,000		56,000
Small Drainage				34,000		34,000
Total				1,228,729		1,228,729

Budget Impact/Other

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

Tuesday, April 19, 2022

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

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

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



Description **Total Project Cost: \$675,000**

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

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Engineering					30,000	30,000
Construction					645,000	645,000
Total					675,000	675,000

Funding Sources	2023	2024	2025	2026	2027	Total
Overlay					360,000	360,000
Public Works Special Hwy					300,000	300,000
Sidewalk					15,000	15,000
Total					675,000	675,000

Budget Impact/Other

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

Capital Improvement Plan

2023 thru 2027

City of Merriam, Kansas

Project # PR GM1103
Project Name Small Drainage Projects

Type Improvement
Useful Life
Category General CIP

Department Public Works / CIP
Contact
Priority 3 Important



Description

Total Project Cost: \$3,616,000

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

Justification

Meets council goals and objectives. Sustain capital improvement efforts.

Expenditures	2023	2024	2025	2026	2027	Total
Construction	700,000	475,000	475,000	466,000	500,000	2,616,000
Total	700,000	475,000	475,000	466,000	500,000	2,616,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	700,000	475,000	475,000	466,000	500,000	2,616,000
Total	700,000	475,000	475,000	466,000	500,000	2,616,000

Budget Impact/Other

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

Capital Improvement Plan

2023 *thru* 2027

City of Merriam, Kansas

Project # **PR GM2002**

Project Name **Sidewalk Maintenance Program**

Type Improvement

Department Public Works / CIP

Useful Life

Contact

Category General CIP

Priority 3 Important



Description

Total Project Cost: \$1,124,000

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

Justification

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

Expenditures	2023	2024	2025	2026	2027	Total
Construction	170,000	70,000	185,000	144,000	185,000	754,000
Total	170,000	70,000	185,000	144,000	185,000	754,000

Funding Sources	2023	2024	2025	2026	2027	Total
General	170,000	70,000	185,000	144,000	185,000	754,000
Total	170,000	70,000	185,000	144,000	185,000	754,000

Budget Impact/Other

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

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CITY OF MERRIAM, KANSAS

STATISTICAL

ANNUAL BUDGET
2023

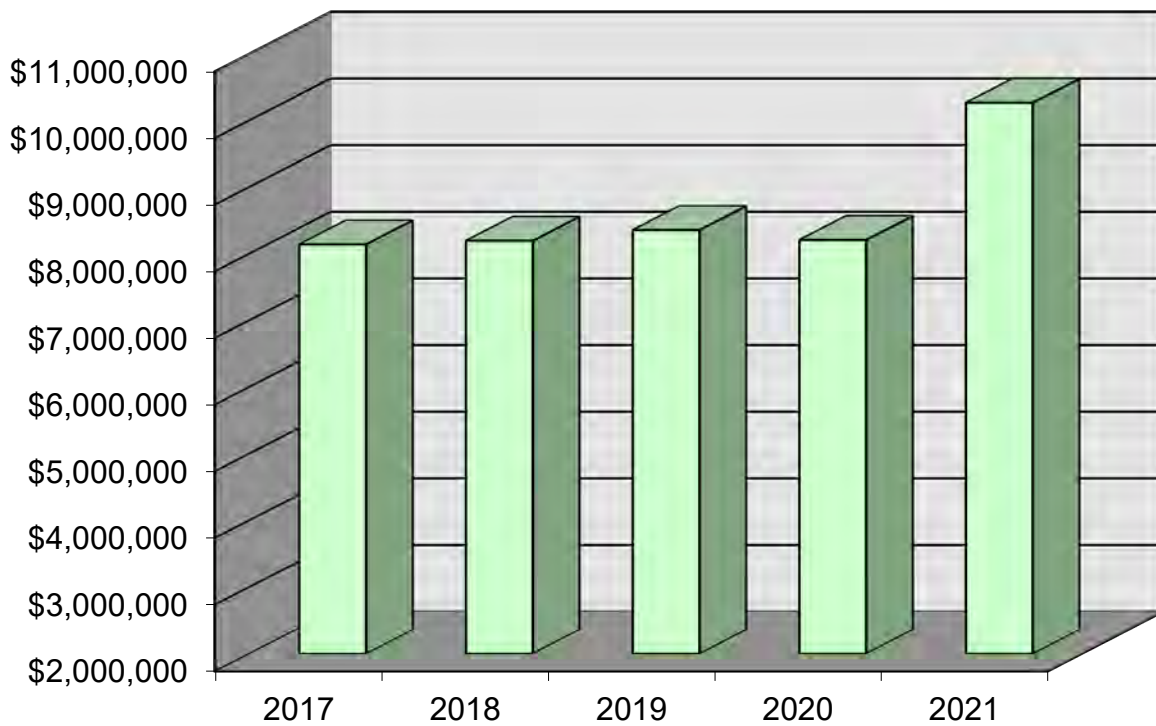


Classic cars, trucks, and motorcycles line Merriam Drive during an annual car show in September.

City Sales and Use Tax History (General Fund only)
2017 through 2021

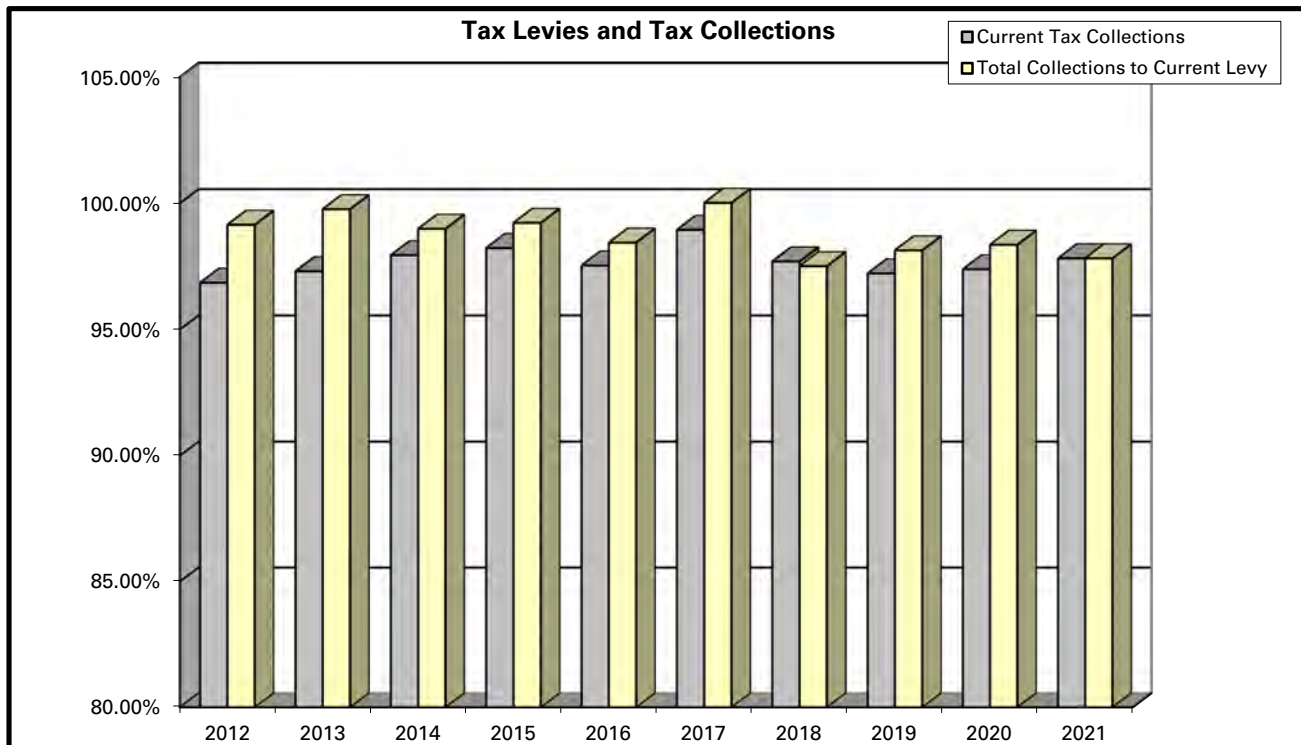
Year	2017	2018	2019	2020	2021
Annual Total	\$ 8,137,462	\$ 8,192,369	\$ 8,352,658	\$ 8,204,674	\$ 10,264,032

**Annual City Sales and Use Tax Comparison
2017 - 2021**



Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2021

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
2012	\$ 4,008,423	\$ 3,882,278	96.85%	\$ 92,063	\$ 3,974,341	99.15%
2013	3,986,833	3,879,588	97.31%	97,986	3,977,574	99.77%
2014	4,121,652	4,037,075	97.95%	42,949	4,080,024	98.99%
2015	4,486,131	4,406,678	98.23%	44,737	4,451,415	99.23%
2016	4,752,735	4,635,807	97.54%	42,944	4,678,751	98.44%
2017	5,176,528	5,122,174	98.95%	55,278	5,177,452	100.02%
2018	5,272,454	5,151,191	97.70%	(10,001)	5,141,190	97.51%
2019	5,599,756	5,444,424	97.23%	50,962	5,495,386	98.14%
2020	5,697,480	5,548,723	97.39%	55,261	5,603,984	98.36%
2021	5,907,533	5,778,783	97.82%	-	5,778,783	97.82%

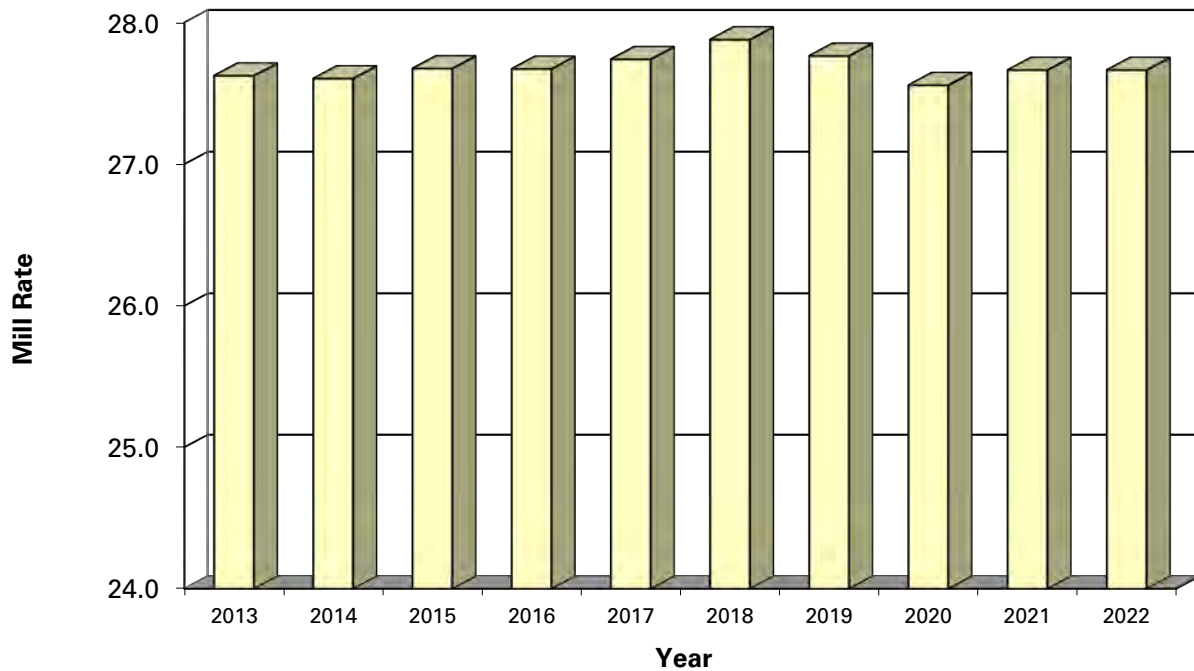


Note (1): The year shown is the year in which collections were received. The levy or assessment is certified to the County the previous year.

Assessed Valuation Growth/ Mill History - Last Ten Fiscal Years
December 31, 2021

Year	Assessed Valuation	Increase/ (Decrease)	% of Increase/ (Decrease)	Mill Rate	Mill Generated Tax Collections	Increased Ad Valorem Taxes
2013	\$ 149,200,072	\$ 4,340,174	3.00%	27.625	\$ 4,121,652	3.38%
2014	162,552,346	13,352,274	8.95%	27.605	4,487,258	8.87%
2015	171,727,663	9,175,317	5.64%	27.676	4,752,735	5.92%
2016	187,060,595	15,332,932	8.93%	27.673	5,176,528	8.92%
2017	190,021,196	2,960,601	1.58%	27.741	5,271,378	1.83%
2018	200,819,865	10,798,669	7.36%	27.880	5,598,858	8.16%
2019	205,174,988	4,355,123	7.97%	27.765	5,696,684	8.07%
2020	214,304,483	9,129,495	6.71%	27.558	5,905,803	5.48%
2021	225,468,897	11,164,414	9.89%	27.665	6,237,597	9.50%
2022	247,606,705	22,137,808	15.54%	27.665	6,850,039	15.99%

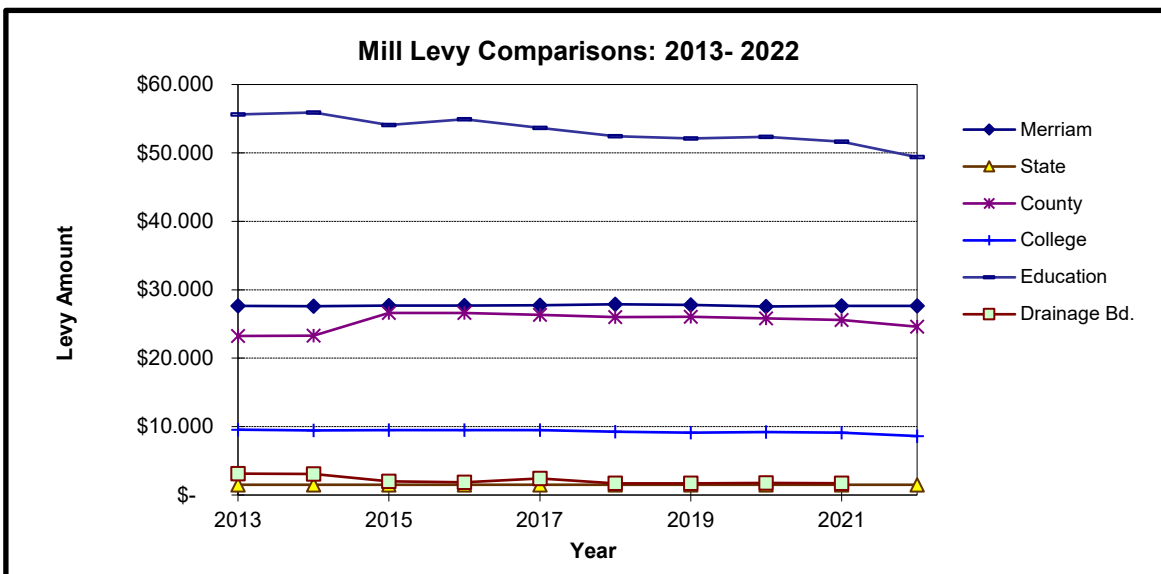
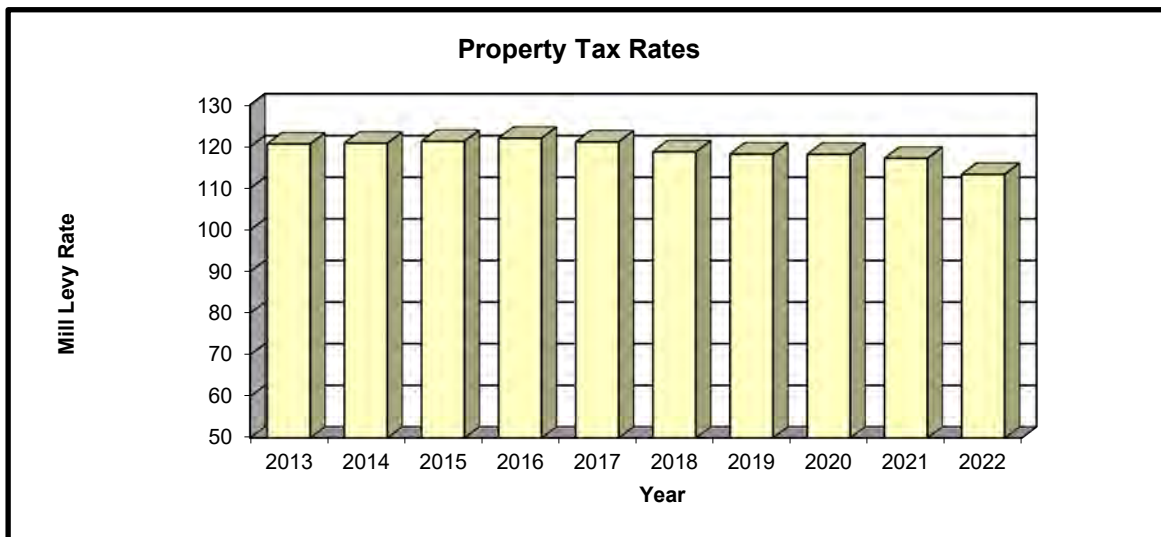
**Mill Rate History
Last Ten Fiscal Years**



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

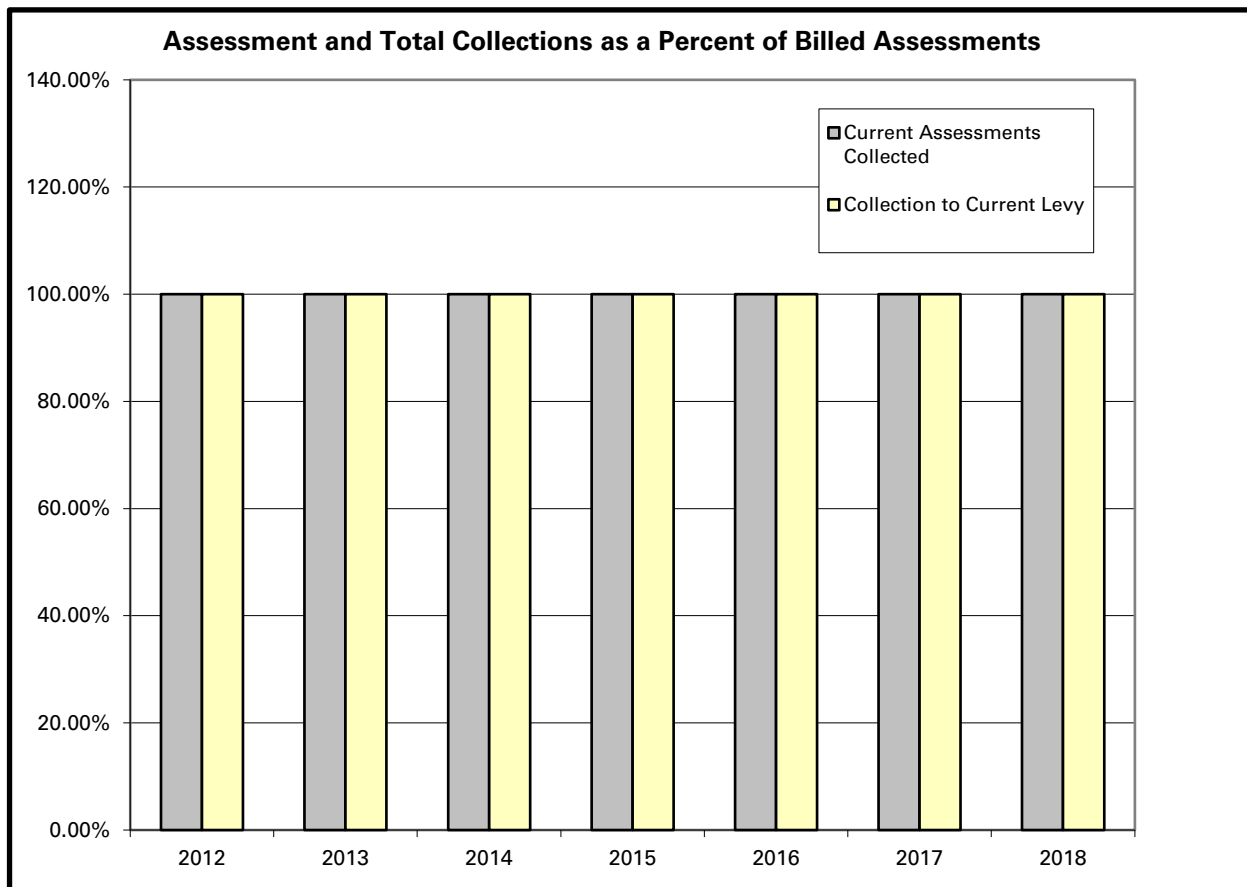
Year(1)	City of Merriam	State	County	Junior College	Board of Education	Merriam Drainage Bd.	Property Tax Total
2013	\$ 27.625	\$ 1.500	\$ 23.247	\$ 9.551	\$ 55.611	\$ 3.127	\$ 120.661
2014	27.605	1.500	23.270	9.461	55.911	3.088	120.835
2015	27.676	1.500	26.595	9.469	54.059	2.002	121.301
2016	27.673	1.500	26.607	9.473	54.940	1.852	122.045
2017	27.741	1.500	26.351	9.503	53.663	2.403	121.161
2018	27.880	1.500	26.013	9.266	52.427	1.700	118.786
2019	27.765	1.500	26.030	9.121	52.121	1.700	118.237
2020	27.558	1.500	25.797	9.191	52.351	1.777	118.174
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

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



Special Assessment Billings and Collections - Last Ten Fiscal Years
December 31, 2021

Year (1)	Assessments Certified to County	Current Assessments Collections	Percentage Current Assessments Collected	Prior Years' Assessments Collected	Total Tax Collections	Percentage Total Collection to Current Levy
2012	\$ 420,850	\$ 420,850	100.00%	\$ -	\$ 420,850	100.00%
2013	419,300	419,300	100.00%	-	419,300	100.00%
2014	422,400	422,400	100.00%	-	422,400	100.00%
2015	425,862	425,862	100.00%	-	425,862	100.00%
2016	423,283	423,283	100.00%	-	423,283	100.00%
2017	424,793	424,793	100.00%	-	424,793	100.00%
2018	425,375	425,375	100.00%	-	425,375	100.00%



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

Statement of Direct and Overlapping Debt
December 31, 2021 and 2020

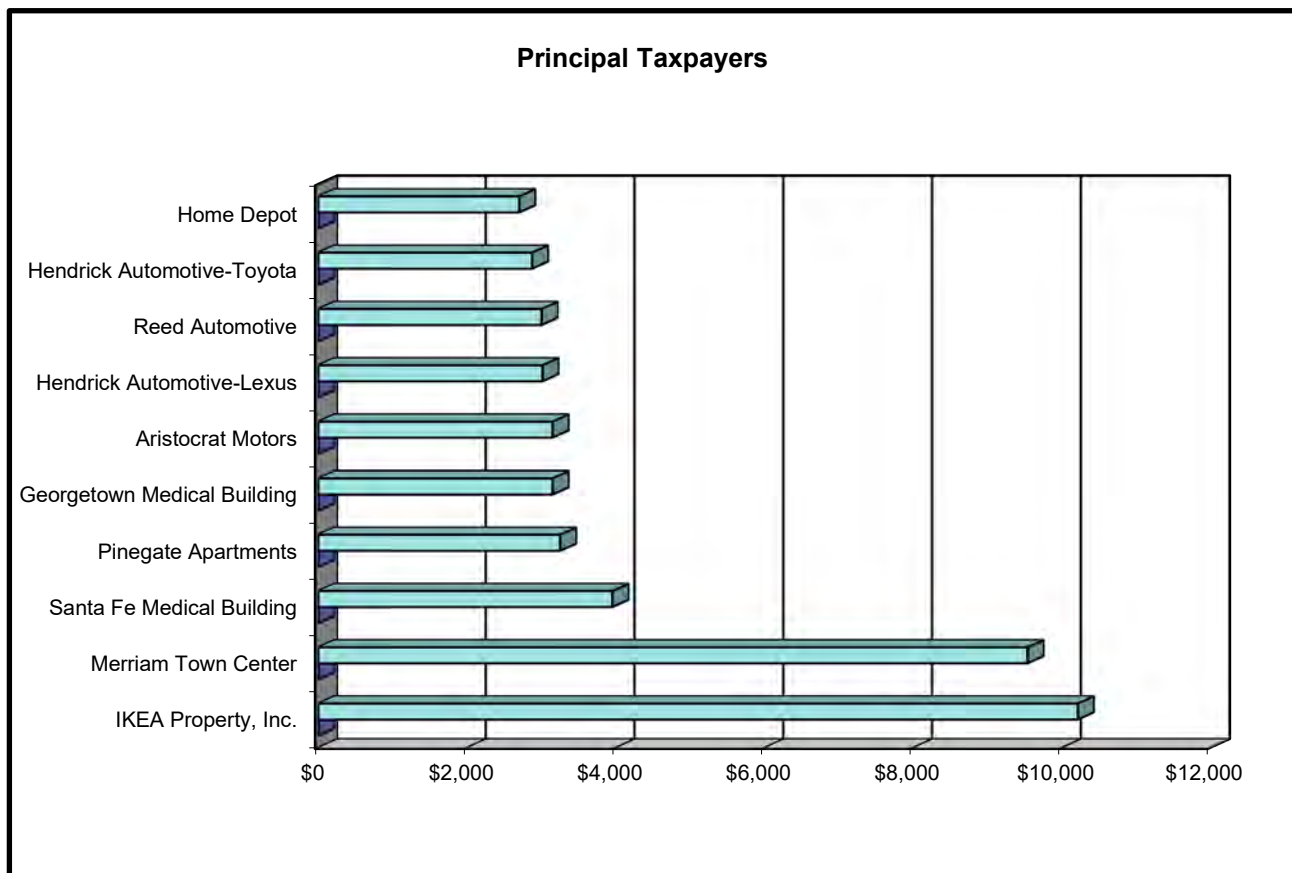
	December 31, 2021		December 31, 2020	
	<u>% of Debt Applicable to City</u>	<u>City of Merriam Share of Debt</u>	<u>% of Debt Applicable to City</u>	<u>City of Merriam Share of Debt</u>
Direct Debt:				
Bonded Debt				
General Obligation:				
Direct tax supported *		\$ 16,606,923		\$ 19,379,662
Overlapping Debt:				
Governmental Unit:				
Shawnee Mission Unified				
School District	4.98%	\$ 20,170,484	4.95%	\$ 13,846,562
Johnson County	1.84%	265,377	1.83%	293,407
Johnson County Community College	1.84%	844,747	1.83%	874,928
Parks and Recreation	1.84%	<u>822,885</u>	1.83%	<u>789,297</u>
Total Overlapping Debt		<u>\$ 22,103,493</u>		<u>\$ 15,804,194</u>
Combined Direct and Overlapping Debt		<u><u>\$ 38,710,416</u></u>		<u><u>\$ 35,183,856</u></u>

* Amounts include unamortized premium/discount.

Principal Property Taxpayers
December 31, 2021

Company Name	Business	Assessed Valuation	Percent of Total Assessed Valuation
IKEA Property, Inc.	Home Furnishings	\$ 10,211,501	4.76%
Merriam Town Center	Shopping Center	9,533,750	4.45%
Santa Fe Medical Building	Medical Building	3,953,500	1.84%
Pinegate Apartments	Apartment Building	3,250,475	1.52%
Georgetown Medical Building	Medical Building	3,150,250	1.47%
Aristocrat Motors	Automobile Dealer	3,150,000	1.47%
Hendrick Automotive-Lexus	Automobile Dealer	3,014,621	1.41%
Reed Automotive	Automobile Dealer	3,002,925	1.40%
Hendrick Automotive-Toyota	Automobile Dealer	2,873,866	1.34%
Home Depot	Home Improvements	2,701,750	1.26%
Totals		\$ 44,842,638	20.92%

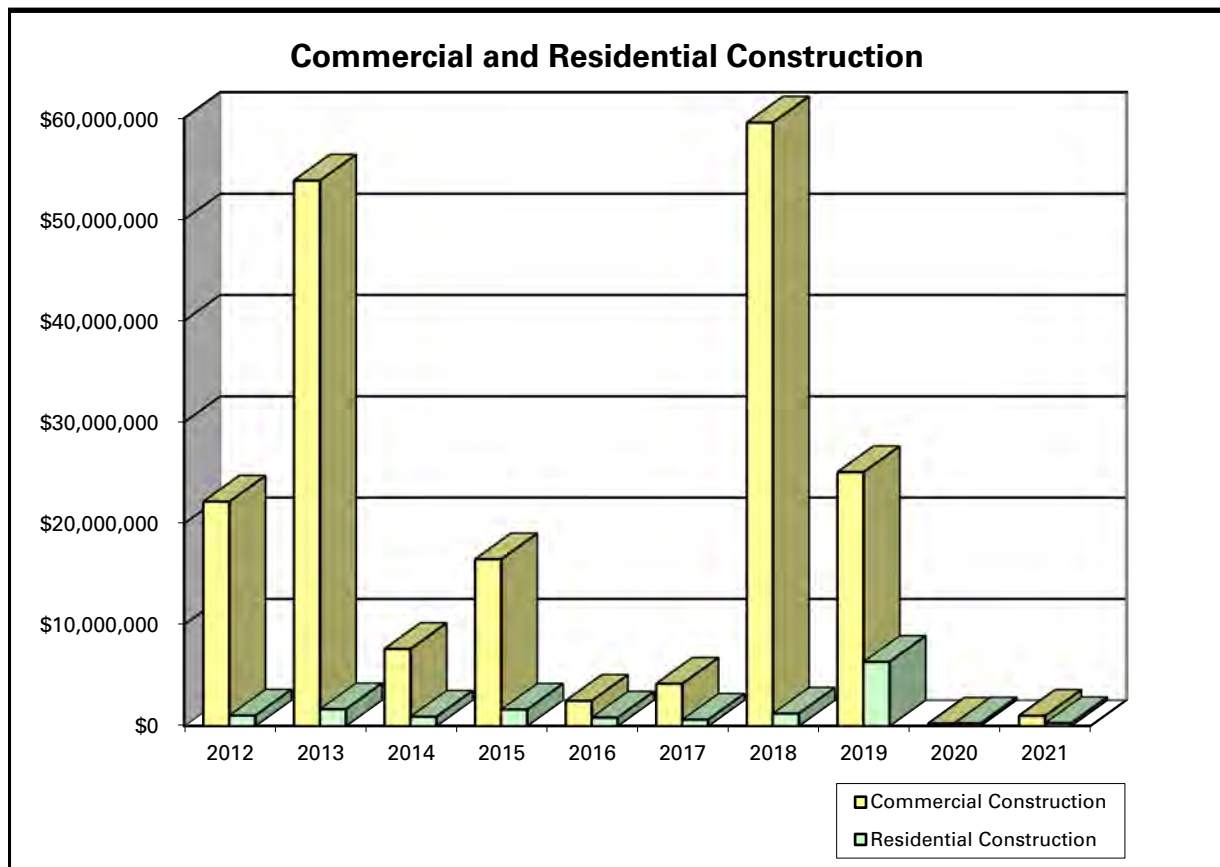
(Assessed values on chart below are in thousands of dollars.)



Source: Johnson County Appraiser

Property Value of New Construction - Last Ten Fiscal Years
December 31, 2021

Year	Commercial Construction (1)		Residential Construction (1)	
	Number of Units	Value (1)	Number of Units	Value (1)
2012	6	\$ 22,160,963	8	\$ 1,048,000
2013	8	53,858,792	12	1,665,000
2014	8	7,623,420	6	938,000
2015	2	16,472,811	10	1,635,000
2016	5	2,501,419	5	850,000
2017	3	4,190,000	4	636,679
2018	11	59,582,901	4	1,243,000
2019	9	25,075,504	12	6,345,040
2020	1	249,753	2	265,000
2021	2	1,022,155	1	296,500



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

Demographic & Economic Statistics - Last Ten Years
December 31, 2021

Year	Population (a)	Median Age (b)	Personal Income	Unemployment Rate (c)	Per Capita Personal Income
2012	11,180	35.8	\$ 321,056,060	5.00%	\$ 28,717
2013	11,174	38.1	329,498,912	4.70%	29,488
2014	11,281	35.4	336,151,238	3.80%	29,798
2015	11,290	36.6	333,397,426	3.40%	29,530
2016	11,288	37.7	352,004,992	3.30%	31,184
2017	11,245	38.1	361,065,705	3.00%	32,109
2018	11,212	39.1	450,789,672	2.90%	40,206
2019	11,178	39.2	428,966,928	2.80%	38,376
2020	11,081	39.5	445,688,901	5.10%	40,221
2021	11,128	39.3	515,838,440	3.20%	46,355

(a) Population data for 2012-2020 is based upon State of Kansas estimates. The data for 2021 is based on the 2020 Federal Census

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

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

Operating Indicators by Function - Last Five Years
December 31, 2021

Function/Program	2017	2018	2019	2020	2021
General government					
Occupational licenses issued	828	765	781	788	1,059
Vendor payments by check	2,551	2,750	2,669	2,339	2,258
Court filings processed	6,741	7,223	5,198	6,288	6,843
Law enforcement					
Physical arrests	1,245	1,387	1,196	1,104	1,295
Accidents investigated	765	697	621	444	450
Traffic violations issued	6,612	7,424	5,043	6,339	6,735
Animal control service calls	517	519	454	378	383
Fire prevention and control					
Fire inspections performed	516	556	361	356	277
Alarm responses	1,949	1,873	1,736	2,128	2,101
Public education attendance	3,210	1,487	2,208	238	200
Public works					
Miles of street repair/overlay	2.5	3.9	1.8	1.9	2.9
Acres mowed	89	89	89	89	89
Miles of curbing/sidewalk repaired	1.9	3.2	2.1	2.1	1.0
Culture and recreation					
Community Center visits (a)	52,147	49,348	43,600	16,302	88,708
Community Center rentals/classes (a)	n/a	n/a	n/a	3,395	20,462
Aquatic Center attendance (a)	20,405	18,216	n/a	n/a	n/a
Farmers' Market ave. wkly. attend. (a)	704	592	454	544	495
Special Events attendance	15,152	10,681	10,391	n/a	7,563
Community development					
Construction permits issued	456	439	582	482	504
Value of new commercial const.	\$ 4,190,000	\$ 59,582,901	\$ 25,075,504	\$ 249,753	\$ 1,022,155
Value of residential construction	\$ 2,622,210	\$ 3,554,319	\$ 9,210,374	\$ 3,206,547	\$ 3,470,183
Capital improvement program					
Number of projects managed	26	17	15	12	12

(a) The Aquatic Center was demolished in 2018 to construct the new Community Center, which opened in July 2020 and includes both indoor and outdoor pools. Beginning in 2020, Community Center rentals and class attendances are being shown separately. Also as of 2020, indoor/outdoor pool attendance is now combined with Community Center visits. Community center and Marketplace attendance numbers were affected by the global COVID 19 pandemic restrictions.

Source: City of Merriam departmental records

Capital Asset Statistics by Function - Last Five Years
December 31, 2021

Function/Program	2017	2018	2019	2020	2021
General government					
Visitors' Bureau/Historical Plaza	1	1	1	1	1
Law enforcement					
Stations	1	1	1	1	1
Patrol units	22	22	21	23	23
Animal control units	1	1	1	1	1
Fire control and prevention					
Stations	1	1	1	1	1
Emergency vehicles	4	4	4	3	3
Non-emergency vehicles	2	2	2	2	2
Rescue boat	1	1	-	-	-
Civil defense sirens	4	4	4	4	4
Public works					
Streets miles	113	113	113	113	113
Streetlights	1,949	2,003	2,053	2,098	2,110
Traffic signal locations	21	21	22	23	23
Maintenance vehicles	25	26	26	26	28
Culture and recreation					
Acreage of city parks (a)	79.08	74.71	74.71	74.71	74.71
Parks (a)	9	8	8	8	8
Community centers	1	1	1	1	1
Aquatic center (a)	1	-	-	-	-
Farmers' Market	1	1	1	1	1

(a) Vavra Park and Merriam Aquatic Center were demolished in September 2018 to construct a new community center with indoor/outdoor pools. The new Community Center opened in July 2020.

Source: Capital asset records maintained by the Merriam Finance Department

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CITY OF MERRIAM, KANSAS

GLOSSARY

ANNUAL BUDGET
2023



Team Merriam wears red on Red Friday to cheer on the Kansas City Chiefs.

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bond and Interest Fund: See Debt Service Fund

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

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

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

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

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

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

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

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

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

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

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

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

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

CARS: County Assisted Road System.

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

CDBG: Community Development Block Grant.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Disbursement: The expenditure of monies from an account.

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

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

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

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

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

Enterprise 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Property Tax: See Ad Valorem Tax.

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.

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