



Finance Committee Meeting
Monday, September 23, 2024 4:30 PM
Administration Conference Room, City Hall

Minutes

1. Call to Order

Chair Wylie called the September 23, 2024, meeting to order at 4:31 p.m. A quorum was present.

Members Present: Chair Douglas Wylie, Vice Chair Bob Bennett (*joined at 4:39 p.m.*), Dean Katerndahl and Philip Wassmer

City Staff Present: Deputy City Administrator/Finance Director Bryan Kidney, Public Works Director Dan Harper (*via videoconference*), Parks & Recreation Director Brittanie Propes and City Clerk Melissa McChesney

2. Financial Updates

3. Action Items

A. Approve the minutes for the August 12, 2024, regular meeting

Philip Wassmer moved to approve the minutes for the August 12, 2024, meeting. Dean Katerndahl seconded; motion passed 3-0.

B. Approve the semi-annual financial report for the first half of 2024 and direct City Administration to publish

Deputy City Administrator/Finance Director Bryan Kidney said the report was required twice per year by statute and the numbers matched the financial forecasts. It was noted that the new sales taxes were included in the special revenue funds category.

Bob Bennett joined the meeting at 4:39 p.m.

Bob Bennett moved to recommend that the Board of Aldermen approve the semi-annual financial report for the first half of 2024 and direct City Administration to publish. Wassmer seconded; motion passed 4-0.

4. Non-Action Items

A. Review Internal Service Fund Administration Policy

Deputy City Administrator/Finance Director Bryan Kidney stated that the policy would apply the costs associated with day-to-day operations in the fund where the money should have come from, and most of the funds came from grants that allowed up to 10 percent of the overhead reimbursed. Handouts distributed attached as Exhibit A.

B. **On-call agreements with Urban Tree Specialists and Arbor Masters for tree maintenance services**

Parks and Recreation Director Brittanie Propes said the on-call agreements were for tree maintenance and staff recommended contracting with both bidders.

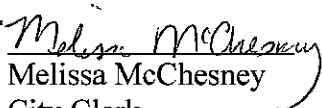
5. **Unfinished Business (postponed from prior meetings)**

6. **Other Business**

7. **Adjourn**

Chair Wylie adjourned the meeting at 5:17 p.m..

Submitted by:


Melissa McChesney
City Clerk

October 28, 2024
Approval Date

Parkville, Missouri
Draft Internal Service Budgets
2025 Budget

Exhibit A
9/23/20 Finance

		Direct expenditures	Total	Admin Services	Payroll & HR	Tech Services	Building Services	Risk Management	Fleet
Income									
41701-00	Interest	-	-	-	-	-	-	-	-
41801-00	Miscellaneous	-	-	-	-	-	-	-	-
41805-00	Sale of Vehicles/Equipment	-	30,000	-	-	-	-	-	30,000
41807-01	Insurance Claim	-	-	-	-	-	-	-	-
	Direct Bill	245,000	245,000	-	100,000	20,000	-	60,000	65,000
41808-00	Administration Fee	-	1,110,000	403,000	158,000	257,000	87,000	175,000	30,000
Total		245,000	1,385,000	403,000	258,000	277,000	87,000	235,000	125,000

		Direct Expenditures	Total	Admin Services	Payroll & HR	Tech Services	Building Services	Risk Management	Fleet
PERSONNEL									
XXX.01-01-00	Salaries	-	340,000	206,000	70,000	64,000	-	-	-
XXX.01-03-00	Overtime	-	15,000	5,000	5,000	5,000	-	-	-
XXX.01-20-00	Health, Life & Dental (2025)	-	53,000	30,000	8,000	15,000	-	-	-
XXX.01-21-00	FICA & Medicare	-	26,000	16,000	5,000	5,000	-	-	-
XXX.01-22-00	Retirement	-	57,000	34,000	12,000	11,000	-	-	-
XXX.01-31-00	Uniforms	-	1,000	1,000	-	-	-	-	-
XXX.01-41-00	Membership Fees & Dues - Staff	-	3,000	1,000	1,000	1,000	-	-	-
XXX.01-41-02	Professional Dev - Staff	-	7,000	3,000	3,000	1,000	-	-	-
XXX.01-43-00	Tuition Reimbursement	-	15,000	-	15,000	-	-	-	-
Total		-	517,000	296,000	119,000	102,000	-	-	-

RISK MANAGEMENT									
XXX.02-01-00	Liability Insurance	-	175,000	-	-	-	-	175,000	-
XXX.02-01-01	Insurance Deductible	25,000	25,000	-	-	-	-	25,000	-
XXX.02-03-00	Workers Compensation	100,000	100,000	-	100,000	-	-	-	-
XXX.02-04-00	Unemployment	-	2,000	-	2,000	-	-	-	-
XXX.02-05-00	Property Insurance	50,000	60,000	-	-	-	10,000	35,000	15,000
Total		175,000	362,000	-	102,000	-	10,000	235,000	15,000

UTILITIES									
XXX.03-01-00	Telephone & Voicemail	-	15,000	-	-	15,000	-	-	-
XXX.03-02-00	Electricity	-	15,000	-	-	-	15,000	-	-
XXX.03-04-00	Water	-	5,000	-	-	-	5,000	-	-
XXX.03-05-00	Mobile Phones & Pagers	-	2,000	-	-	1,000	1,000	-	-
XXX.03-08-00	Internet/Cable	-	5,000	-	-	-	5,000	-	-
XXX.03-09-00	Trash Hauling/Recycling	-	1,000	-	-	-	1,000	-	-
Total		-	43,000	-	-	16,000	27,000	-	-

Parkville, Missouri
Draft Internal Service Budgets
2025 Budget

		Direct expenditures	Total	Admin Services	Payroll & HR	Tech Services	Building Services	Risk Management	Fleet
CAPITAL EXPENDITURES									
XXX.04-02-00	vehicle lease cost	-	60,000						60,000
Total		-	60,000	-	-	-	-	-	60,000
OTHER PURCHASES									
XXX.05-01-00	Office Supplies & Consumables	-	5,000	4,000	1,000	-	-	-	-
XXX.05-02-00	Postage	-	3,000	2,000	1,000	-	-	-	-
XXX.05-04-00	Printing	-	1,000	1,000	-	-	-	-	-
XXX.05-05-00	Publications	-	1,000	1,000	-	-	-	-	-
Total		-	10,000	8,000	2,000	-	-	-	-
MAINTENANCE									
XXX.06-01-00	Building Maint & Repair	-	25,000	-	-	-	25,000	-	-
XXX.06-01-01	HVAC Maintenance & Repair	-	10,000	-	-	-	10,000	-	-
XXX.06-02-00	Janitorial Services/Supplies	-	15,000	-	-	-	15,000	-	-
XXX.06-21-00	Vehicle Maintenance	30,000	30,000	-	-	-	-	-	30,000
XXX.06-22-00	Vehicle Gas & Oil	20,000	20,000	-	-	-	-	-	20,000
XXX.06-34-00	Office Equipment Maintenance	-	12,000	1,000	1,000	10,000	-	-	-
xxx.06-35-00	Equipment	20,000	35,000	-	-	35,000	-	-	-
xxx.06-36-00	Software	-	67,000	30,000	-	37,000	-	-	-
xxx.06-37-00	Domain Registrations	-	2,000	-	-	2,000	-	-	-
xxx.06-38-00	Cyber Security	-	25,000	-	-	25,000	-	-	-
Total		70,000	241,000	31,000	1,000	109,000	50,000	-	50,000
PROFESSIONAL FEES									
XXX.08-02-00	Auditor Fees	-	50,000	50,000	-	-	-	-	-
XXX.08-02-02	Professional Services	-	40,000	15,000	15,000	10,000	-	-	-
XXX.08-03-00	Information Technology Support	-	40,000	-	-	40,000	-	-	-
Total		-	130,000	65,000	15,000	50,000	-	-	-
OTHER EXPENDITURES									
XXX.09-13-00	Hiring Expenses	-	3,000	-	3,000	-	-	-	-
XXX.09-20-02	Meeting Food	-	2,000	1,000	1,000	-	-	-	-
XXX.09-20-07	Meeting Supplies	-	1,000	1,000	-	-	-	-	-
XXX.09-21-00	Misc-Other	-	1,000	1,000	-	-	-	-	-
XXX.09-21-03	Employee Appreciation	-	15,000	-	15,000	-	-	-	-
Total		-	22,000	3,000	19,000	-	-	-	-
TOTAL BUDGET									
Total Expenses		245,000	1,385,000	403,000	258,000	277,000	87,000	235,000	125,000

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	non-payroll expenditures	Allocation	Administration cost	Account #
Administration	\$ 500,000	14%	\$ 58,000	10-501-08-06-00
Court	50,000	1%	6,000	10-510-08-06-00
Public Works	150,000	4%	17,000	10-515-08-06-00
CD	550,000	16%	63,000	10-518-08-06-00
Total General	1,250,000	36%	144,000	
Transportation	1,000,000	29%	115,000	40-520-08-06-00
Parks	750,000	21%	86,000	41-525-08-06-00
PS	500,000	14%	58,000	42-505-08-06-00
	\$ 3,500,000	100%	\$ 403,000	

cost per 0.12

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	FTE	Allocation	Payroll & HR costs	Account #
Administration	5.23	10%	\$ 16,000	10-501-01-35-00
Court	1.25	2%	4,000	10-510-01-35-00
Public Works	4.00	8%	12,000	10-515-01-35-00
CD	6.00	11%	18,000	10-518-01-35-00
Total General	16	31%	50,000	
Transportation	8.00	15%	24,000	40-520-01-35-00
Parks	8.31	16%	25,000	41-525-01-35-00
PS	20.00	38%	60,000	42-505-01-35-00
	52.79	100%	\$ 158,000	

cost per 2,992.99

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	Number of Computers assigned to personnel	Allocation	IT support Costs	Account #
Administration	9	27%	\$ 70,000	10-501-08-08-00
Court	2	6%	16,000	10-510-08-08-00
Public Works	2	6%	16,000	10-515-08-08-00
CD	5	15%	39,000	10-518-08-08-00
Total General	18	55%	141,000	
Transportation	-	0%	-	40-520-08-08-00
Parks	3	9%	23,000	41-525-08-08-00
PS	12	36%	93,000	42-505-08-08-00
	33.00	100%	\$ 257,000	

cost per 7,787.88

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	Office Ft/2	Allocation	Facility Costs	Account #
Administration	4,826	37%	\$ 32,000	10-501-06-01-00
Court	1,973	15%	13,000	10-510-06-01-00
Public Works	634	5%	4,000	10-515-06-01-00
CD	929	7%	6,000	10-518-06-01-00
Total General	8,362	64%	55,000	
Transportation	-	0%	-	40-520-06-01-00
Parks	314	2%	2,000	41-525-06-01-00
PS	4,289	33%	29,000	42-505-06-01-00
	12,965.00	100%	\$ 87,000	

cost per 6.71

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	Total payroll	Allocation	Liability Cost	Account #
Administration	723,000	18%	\$ 32,000	10-501-02-01-00
Court	85,000	2%	4,000	10-510-02-01-00
Public Works	336,000	9%	15,000	10-515-02-01-00
CD	447,000	11%	20,000	10-518-02-01-00
Total General	1,591,000	40%	71,000	
Transportation	438,000	11%	19,000	40-520-02-01-00
Parks	511,000	13%	23,000	41-525-02-01-00
PS	1,412,000	36%	63,000	42-505-02-01-00
	\$ 3,952,000	100%	\$ 175,000	

cost per 0.04

Parkville, Missouri
Draft Internal Service Charges
2025 Budget

	# of vehicles	Allocation	Fleet costs	Account #	Total
Administration	1	4%	\$ 1,000	10-501-04-02-00	\$ 209,000
Court	-	0%	-	10-510-04-02-00	43,000
Public Works	1	4%	1,000	10-515-04-02-00	65,000
CD	3	11%	3,000	10-518-04-02-00	149,000
Total General	5	18%	5,000		466,000
Transportation	9	32%	10,000	40-520-04-02-00	168,000
Parks	5	18%	5,000	41-525-04-02-00	164,000
PS	9	32%	10,000	42-505-04-02-00	313,000
	28.00	100%	\$ 30,000		\$ 1,111,000

cost per 1,071.43