FINANCE COMMITTEE
Monday, August 24, 2026 4:30 PM
City Hall Board Room

1. **Call to Order**
2. **Financial Updates**
   A. Internal Service Fund Methodology Review
3. **Action Items**
   A. Approve the minutes for the August 10, 2026, regular meeting
4. **Non-Action Items**
   A. Platte County Partnership Grant Application (Parks)
   B. Creekside Industrial Naylor Rd Funding Agreement (Community Development)
   C. Modification of the Creekside Development Agreement: Permit the Issuance of Bonds (Administration)
5. **Unfinished Business (postponed from prior meetings)**
6. **Other Business**
7. **Adjourn**

Posted Date & Time: August 21, 2026 4:00 p.m. By: MRB

ITEM 2.A.
For 8/24/2026
Board of Aldermen - Finance Committee Meeting

CITY OF PARKVILLE
Policy Report

Date: August 19, 2026

Prepared By:
Bryan Kidney, Deputy City Administrator

Reviewed By:
Alexa Barton, City Administrator

ISSUE:
Internal Service Fund Methodology Review

BACKGROUND:
As the City developed the 2025 budget, staff sought to establish an internal service funding process that would be straightforward, transparent, and practical to administer. Staff recommended creating a dedicated Internal Service Fund to separately account for expenditures that could be readily identified as supporting the City's operations as a whole. Rather than leaving these shared costs within individual operating departments, the Internal Service Fund would collect the costs and allocate them to the departments and funds benefiting from the services.

The proposed shared costs methodology staff recommended was organized into several support areas, each with an allocation basis intended to reasonably reflect departmental use or benefit:

1. **Administrative support:** This area includes accounting, auditing, accounts payable, and general administrative support. These costs are allocated based on each operating fund's or department's non-payroll operating expenditures.
2. **Payroll support:** This area includes the costs associated with processing payroll and providing related employee support. These costs are allocated based on the number of employees assigned to each department.
3. **Risk management:** This area includes shared insurance and other risk-management costs. These costs are allocated based on the budgeted expenditures of each operating fund or department.
4. **City Hall building services:** This area includes maintenance, repairs, utilities, janitorial services, and other costs associated with operating City Hall. These costs are allocated based on the square footage occupied by each department or fund within City Hall.
5. **Technology support:** The Internal Service Fund also accounts for shared technology systems, equipment, software, cybersecurity, and support services. These costs are allocated using the number of devices accessing the City's network.

The Internal Service Fund also includes the City's fleet-management program for leased vehicles. Fleet costs are passed through to participating departments based on the number and cost of vehicles assigned to each department. Unlike the other shared allocations, fleet expenses function primarily as a direct pass-through of the costs associated with each department's participation in the program.

The governing body approved the Internal Services Funding Method Policy as presented and an

Internal Service Fund was created for the 2026 budget using these general cost categories and allocation methods. The policy was intended to give the City a consistent and understandable method for assigning shared support costs to the operating funds and departments receiving the benefit of those services.

Following implementation, the City contracted with Aptemiz to independently review the allocation plan and the resulting calculations. Aptemiz specializes in cost allocation, indirect-cost recovery, and regulatory compliance for government agencies and other public-sector organizations. Aptemiz typically utilizes a methodology designed to align cost allocations with applicable federal cost principles, including the Uniform Guidance contained in 2 CFR Part 200.

The Uniform Guidance establishes the federal requirements governing administrative practices, cost principles, and audit requirements for federal financial assistance. For cost allocation purposes, it generally requires shared or indirect costs to be assigned to the activities receiving the benefit using reasonable, consistent, and supportable allocation methods. It also contains specific provisions addressing central-service cost-allocation plans for state and local governments.

Compared to the current cost allocation plan that limits the costs to be allocated to costs within a specific internal service fund, Aptemiz's methodology is an entity-wide allocation plan that charges all indirect costs to all operational funds. Therefore, Aptemiz limited their allocation to just the City's 2025 audited internal service fund. The result of the review show that the City's method overcharged the General Fund and Undercharged the operational special revenue funds (Transportation, Parks & Recreation and Public Safety). This result was expected since the City's allocation method was designed specifically to be more conservative in how costs were allocated to the special sales tax funds.

Difference between ISF calcs and actual charged

	Admin	Payroll	Bldg.	risk	Tech	fleet	Over (under) charged	
General Admin	91,595.23	(14,190.76)	15,292.48	38,416.08	20,742.34	-	151,855.36	
General Court	(11,919.22)	1,115.61	3,185.04	5,049.43	2,580.78	-	11.63	
General PW	(18,620.52)	3,231.21	954.04	21,690.57	1,951.95	-	9,207.24	
General CD	(28,107.03)	3,289.01	1,140.85	23,442.91	(467.27)	-	(701.53)	*
General PI	(1,412.60)	-	-	-	-	-	(1,412.60)	*
Sewer	(8,663.75)	-	-	-	-	-	(8,663.75)	*
Street	43,067.84	4,555.62	(33,615.18)	(53,221.45)	(2,419.22)	-	(41,632.39)	
Parks	(23,440.12)	5,210.40	(5,726.95)	(27,104.29)	161.56	-	(50,899.40)	
Public Safety	(54,645.93)	10,987.04	7,099.15	(12,859.87)	(10,192.20)	-	(59,611.81)	
Guest Room	(239.50)	-	-	-	-	-	(239.50)	*
Storm Water	(472.70)	-	-	-	-	-	(472.70)	*
Farmers Market	(5,277.06)	-	-	-	-	-	(5,277.06)	*
Route 9	(9,747.12)	-	-	-	-	-	(9,747.12)	*
Capital Projects	(1,026.11)	-	-	-	-	-	(1,026.11)	*
Bell Road	(782.77)	-	-	-	-	-	(782.77)	*
	(29,691.36)	14,198.13	(11,670.58)	(4,586.63)	12,357.95	-	(19,392.50)	

ISF	Sum of *	Under Charge Covered by:	
	(28,323.14)	Current Year R	12,665.97
	covered by admin	Fund Balance	6,726.44
			19,392.41

STRATEGIC GOAL(S):
Governmental Operational Excellence

BUDGET IMPACT:
Continuing to use an Internal Service Fund (ISF) is important because it answers a basic budgeting question that otherwise gets overlooked: What does it actually cost the City to provide each service?

Without an ISF, shared costs such as IT, payroll (HR), insurance, fleet and related maintenance, facilities, and administrative support tend to sit primarily in the General Fund. That can make departments such as Public Safety appear less expensive than they actually are, while making the General Fund appear to carry costs that are really being incurred to support multiple departments.

Staff will compare and contrast those cost differences to the upcoming budget work sessions for the Board of Aldermen awareness.

ALTERNATIVES:

STAFF RECOMMENDATION:

POLICY:

SUGGESTED MOTION:

ATTACHMENTS:
1. Internal Services Funding Method Policy
2. ISF Admin - City of Parkville_2026 Budget_full cost (2)
3. internal service cost variances 2025

CITY OF PARKVILLE, MISSOURI

Policy Title:	Internal Services Funding Method Policy		
Policy Number:	100-17	**Category**:	Board
Effective Date:	January 1, 2025 Resolution No. 24-014	**Updates**:	

PURPOSE

The purpose of this policy is to establish procedures to govern how the City allocates internal service expenses for annual budgeting purposes.

Internal services are those responsibilities a government provides to support its own internal operations. Common examples of internal services include information technology, payroll, fleet, accounting, and human resources. Certain management objectives are served by creating a system to assign prices for the use of these internal services, which are then assessed to the departments that use the services.

GOALS OF INTERNAL SERVICE PRICING

The goals for utilizing the internal services funding method is to:

1. *Provide input for full-costing model.* A full costing model provides the total cost of a given service, which enables better informed budgeting and planning. The full cost of a program is equal to the direct cost of program plus the indirect costs. Internal service pricing is essential to calculating indirect costs.

2. Promote discussion about the value of the service provided. Charging customer departments for use of a service will raise questions about the value received from the service and what the best service delivery model is (e.g., centralized, decentralized, outsourced, etc.). A pricing system can facilitate comparisons with alternative methods of service delivery, including outside providers.

3. Promote competition in service delivery. Internal services could be run much like a private business, including service level agreements with customers and competition from outside providers (e.g., private firms). Accurate internal charges are essential for a level, competitive field.

ALLOCATION STRATEGY FOR SHARED COSTS

1. The City shall price and allocate the following internal services to user departments:

    a. Administrative Services

i. Payroll, Benefit, and training costs of City Treasurer, Deputy City Clerk/Finance Specialist, and Administrative Assistant

ii. Costs of equipment, supplies, postage and printing for the central services copy room

iii. City's Annual financial audit and other outsourced professional administrative and financial service costs

iv. Software costs for the Accounting, workorder and Agenda preparation (ie. Incode, CivicClerk, See-Click-Fix)

b. Payroll and Human Resources Services

   i. Payroll, Benefit, and training costs of Human Resources Generalist

   ii. Costs of equipment, supplies, postage and printing for payroll and human resources operation

   iii. Outsourced professional administrative services related to Human Resources and Payroll operations

   iv. Unemployment costs

   v. Recruitment and hiring expenses

   vi. Employee Appreciation expenses.

c. Technical Services

   i. Costs and maintenance of equipment and supplies for technical services not identified as being used for a specific department (i.e.. backups/servers)

   ii. Telephone and voice services

   iii. Outsourced information technology support

   iv. Software and licenses for citywide technical services operations

   v. Domain registrations

   vi. Cyber Security costs.

d. City Hall Building Services

   i. Property Insurance specific to coverage of City Hall

  ii. General utility services provided to City Hall
  iii. Building, Maintenance and repair to City Hall
  iv. HVAC maintenance and repair
  v. Janitorial services/supplies

e. Risk Management

  i. Liability Insurance
  ii. Fleet Management
  iii. Cost of leased vehicles less: receipts of sale of vehicles

DIRECT EXPENDITURE CHARGE STRATEGY FOR DIRECT COSTS

1. The City shall price and allocate the following internal services to user departments:

a. Technical Services

  i. Costs and maintenance of equipment specific to a user in a department.
  ii. Software specific to the purpose of a department (ie. Permitting, licensing, Parks and Recreation).

b. Risk Management

  i. Property, vehicles and Liability deductible attributable to a specific department.
  ii. Workers' compensation liability billed specially based on workers compensation code for each employee.
  iii. Property Insurance specific for property specific to a department.
  iv. Fleet Management.
  v. Direct maintenance cost for each vehicle.
  vi. Vehicle gas and oil as billed for each vehicle.

LEVEL OF COSTING DETAIL

Due to the cost of determining specific expenditures and the limited goals of the program, the City will keep the allocation and costing at a departmentwide level of detail.

BASIS OF ALLOCATION

The City will use a “cause-and-effect relationship” for allocation. Costs will be allocated based directly upon the impact each department has on the overall costs.

Estimated costs and usage information for the next budget year will be used to develop the next budget year allocation. This allocation may be adjusted up or down based on the actual data from the previous audit year or known variations in the current fiscal year.

Each department will be provided a proposed cost allocation at the time of budget preparation for their consideration. Departments will consider the benefits received from the service versus cost. And the department can propose a different measure of allocation.

Any basis of allocation shall bear a relationship to the benefit the department receives from the service.

At no time will a direct charge exceed the true cost of the service.

City of Parkville
ISF Admin - Cost of Service Study

TABLE OF CONTENTS

Cost Plan Expenditure Distribution Index

SAL- Spread Based on Labor Distribution Percentage

PROP- Manually Spread Percentage Distribution

DISA- Not Further Allocated

ADJ- An Adjustment Spread by SAL (ADJS) or PROP (ADJP)

City of Parkville

ISF Admin - Cost of Service Study

Based On 2025 Budget

For use in 2027

City of Parkville
ISF Admin - Cost of Service Study

Exhibit A

Cost Exhibit

Department	Claimable Totals	10-501-Administration	10-510-Municipal Court	10-515-Public Works	10-518-Community Development	10-PI-Public Information	Fund 30-Sewer	Fund 40-Transportation	Fund 41-Parks & Recreation
Fund 35-Internal Service Fund	$1,055,826	$238,771	$45,231	$69,467	$90,321	$1,413	$8,664	$165,783	$140,899
Total Claimable Costs	$1,055,826	$238,771	$45,231	$69,467	$90,321	$1,413	$8,664	$165,783	$140,899

City of Parkville
ISF Admin - Cost of Service Study

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Fund 42-Police/Public Safety	Fund 45-Fewson Fund	Fund 46-Eco Devo / Tourism	Fund 47-Stormwater	Fund 48-Use Tax	Fund 50-Emergency Reserve (25%)	Fund 60-Nature Sanctuary	Fund 61-Capital Project - Farmers Market
Fund 35-Internal Service Fund	$1,055,826	$277,732	-	$239	$473	-	-	-	$5,277
Total Claimable Costs	$1,055,826	$277,732	-	$239	$473	-	-	-	$5,277

City of Parkville
ISF Admin - Cost of Service Study

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Fund 66-Veterans Memorical Fund	Fund 68-American Rescue Plan (ARPA)	Fund 90-Capital Projects - 9 HWY Downtown	Fund 95-Capital Projects Fund	Fund 97-Capital Project - Bell Rd.	2nd Alloc Remains	Sub Total	Direct Billed
Fund 35-Internal Service Fund	$1,055,826	-	-	$9,747	$1,026	$783	-	$1,055,826	-
Total Claimable Costs	$1,055,826	-	-	$9,747	$1,026	$783	-	$1,055,826	-

City of Parkville
ISF Admin - Cost of Service Study

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	Unallocated	Total
Fund 35-Internal Service Fund	$1,055,826	-	$1,055,826
Total Claimable Costs	$1,055,826	-	$1,055,826

City of Parkville
ISF Admin - Cost of Service Study

Exhibit B

Service to Service Allocations

Department	Total CSD Allocated	Fund 35-Internal Service Fund	Sub Total	Direct Billed	Unallocated	Total
Fund 35-Internal Service Fund	$78,057	$78,057	$78,057	-	-	$78,057
Totals	**$78,057**	**$78,057**	**$78,057**	**-**	**-**	**$78,057**

City of Parkville
ISF Admin - Cost of Service Study

Exhibit C

Significant Changes from Prior Year

Narrative

Finance - Accts Receivable-	Allocates the cost of Finance - AR based on the number of AR transactions received per department/fund.
Finance - GL Transactions-	Allocates the cost of Finance - GL based on the number of GL transactions per department/fund.
Risk Mgmt - Property & Liability-	Allocates the cost of Risk Mgmt - Property & Liability based on the number of liability claims per department/fund within the last three years.
Risk Mgmt - Workers Comp-	Allocates the cost of Risk Mgmt - Workers Comp based on the number of Claims per department/fund within the last three years.
Risk Mgmt - Cybersecurity-	Allocates the cost of Risk Mgmt - Cybersecurity based on the number of computers per department/fund.
Fleet - Parks & Rec-	Allocates the cost directly to Parks and Recreation.
Fleet - Public Works GF-	Allocates the cost directly to Public Works in the General Fund.
Tech - Cybersecurity-	Allocates the cost based on the number of computers per department/fund
Tech - RTI Support-	Allocates the cost based on the number of computers per department/fund.
Tech - City IT Support-	Allocates the cost based on the number of computers per department/fund.
Bldg Facilities Mgmt-	Allocates the cost of Bldg Facilities Mgmt based on the square footage of buildings by department/fund.
Admin - Strategic Planning-	Allocates the cost of the function evenly across all general fund departments.
Admin - General Support-	Allocates the cost based on the number of employees per department/fund.
Finance - HR Support-	Allocates the cost based on the number of employees per department/fund.
Finance - Accounts Payable-	Allocates the cost of Finance - Accounts Payable based on the number of AP invoices per department/fund.
Finance - Reporting-	Allocates the cost based on the amount of expenditures per department/fund.

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.1

Narrative

Finance - Economic Development-	Allocates the cost based on the amount of expenditures per department/fund.
Finance - Budget-	Allocates the cost based on the amount of expenditures per department/fund.
Finance - Audit-	Allocates the cost based on the amount of expenditures per department/fund.
Finance - Capital Improvement Projects-	Allocates the cost based on the dollar amount of capital projects per department/fund.

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.2

Labor Distribution Summary

Staff Name	Salary	General Admin	Finance - Accts Receivable	Finance - GL Transactions	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity
Deputy City Clerk/Fin Specialist	$67,500.00	-	$13,500.00	-	-	-	-
Finance Director	$140,850.00	$14,085.00	$14,085.00	$11,268.00	-	-	-
Department Assistant	$56,101.00	-	$14,025.25	-	-	-	-
Communications Coordinator	$66,950.00	-	-	-	-	-	-
Payroll HR	$56,104.00	-	-	-	-	-	-
Total	**$387,505.00**	**$14,085.00**	**$41,610.25**	**$11,268.00**	**-**	**-**	**-**
Total Percentage	**100.000%**	**3.635%**	**10.738%**	**2.908%**	**0.000%**	**0.000%**	**0.000%**

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.2

Labor Distribution Summary (continued)

Staff Name	Salary	Fleet - Parks & Rec	Fleet - Public Works GF	Tech - Cybersecurity	Tech - RTI Support	Tech - City IT Support	Bldg Facilities Mgmt
Deputy City Clerk/Fin Specialist	$67,500.00	-	-	-	-	-	-
Finance Director	$140,850.00	-	-	-	-	-	-
Department Assistant	$56,101.00	-	-	-	-	-	$14,025.25
Communications Coordinator	$66,950.00	-	-	-	-	-	-
Payroll HR	$56,104.00	-	-	-	-	-	-
Total	**$387,505.00**	**-**	**-**	**-**	**-**	**-**	**$14,025.25**
Total Percentage	**100.000%**	**0.000%**	**0.000%**	**0.000%**	**0.000%**	**0.000%**	**3.619%**

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.2

Labor Distribution Summary (continued)

Staff Name	Salary	Admin - Strategic Planning	Admin - General Support	Finance - HR Support	Finance - Accounts Payable	Finance - Reporting	Economic Development
Deputy City Clerk/Fin Specialist	$67,500.00	-	$6,750.00	-	$40,500.00	$3,375.00	-
Finance Director	$140,850.00	$4,225.50	$14,085.00	$11,268.00	$14,085.00	$11,268.00	$11,268.00
Department Assistant	$56,101.00	-	$28,050.50	-	-	-	-
Communications Coordinator	$66,950.00	-	$66,950.00	-	-	-	-
Payroll HR	$56,104.00	-	-	$56,104.00	-	-	-
Total	**$387,505.00**	**$4,225.50**	**$115,835.50**	**$67,372.00**	**$54,585.00**	**$14,643.00**	**$11,268.00**
Total Percentage	**100.000%**	**1.090%**	**29.893%**	**17.386%**	**14.086%**	**3.779%**	**2.908%**

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.2

Labor Distribution Summary (continued)

Staff Name	Salary	Finance - Budget	Finance - Audit	Finance - Capital Improvement Projects
Deputy City Clerk/Fin Specialist	$67,500.00	-	$3,375.00	-
Finance Director	$140,850.00	$14,085.00	$14,085.00	$7,042.50
Department Assistant	$56,101.00	-	-	-
Communications Coordinator	$66,950.00	-	-	-
Payroll HR	$56,104.00	-	-	-
Total	**$387,505.00**	**$14,085.00**	**$17,460.00**	**$7,042.50**
Total Percentage	**100.000%**	**3.635%**	**4.506%**	**1.817%**

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.3

Schedule of costs to be allocated

	DIST	Amount	General & Admin	Finance - Accts Receivable	Finance - GL Transactions	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity
Sal Total %			*3.635%*	*10.738%*	*2.908%*	*0.000%*	*0.000%*	*0.000%*
Wages and Benefits								
Salaries		$314,556.00	$11,433.46	$33,776.99	$9,146.76	-	-	-
Benefits		$118,454.00	$4,305.56	$12,719.58	$3,444.45	-	-	-
Wages and Benefits Subtotal		$433,010.00	$15,739.01	$46,496.57	$12,591.21	-	-	-
Service And Supplies	**DIST**							
02-01-00 Liability Insurance (applied to a	*PROP*	$80,215.00	-	-	-	-	-	$80,215.00
02-03-00 Workers Compensation	*PROP*	$148.00	-	-	-	-	$148.00	-
02-05-00 Property Insurance	*PROP*	$116,028.00	-	-	-	$116,028.00	-	-
03-01-00 Telephone & Voicemail	*PROP*	$17,227.00	-	-	-	-	-	-
03-02-00 Electricity	*PROP*	$79,123.00	-	-	-	-	-	-
03-04-00 Water	*PROP*	$5,063.00	-	-	-	-	-	-
03-05-00 Mobile Phones & Pagers	*PROP*	$142.00	-	-	-	-	-	-
03-08-00 Internet/Cable	*PROP*	$1,516.00	-	-	-	-	-	-
03-09-00 Trash Hauling/Recycling	*PROP*	$285.00	-	-	-	-	-	-
04-02-00 vehicle lease cost (capital)	*DISA*	$140,392.00						
05-01-00 Office Supplies & Consumables	*PROP*	$5,630.00	-	-	-	-	-	-
05-02-00 Postage	*PROP*	$847.00	-	-	-	-	-	-
05-04-00 Printing	*PROP*	$472.00	-	-	-	-	-	-
05-06-00 credit card procesing	*PROP*	$327.00	-	-	-	-	-	-
05-05-20 small office equipment	*PROP*	$983.00	-	-	-	-	-	-
06-01-00 Building Maint & Repair	*PROP*	$23,657.00	-	-	-	-	-	-
06-01-01 HVAC Maintenance & Repair	*PROP*	$20,770.00	-	-	-	-	-	-
06-02-00 Janitorial Services/Supplies	*PROP*	$25,552.00	-	-	-	-	-	-

City of Parkville
ISF Admin - Cost of Service Study

Schedule of Costs to be Allocated by Function
Schedule 1.3

Schedule of costs to be allocated

		Amount	General & Admin	Finance - Accts Receivable	Finance - GL Transactions	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity
06-34-00 Office Equipment Maintenance	*PROP*	$1,493.00	-	-	-	-	-	-
06-35-00 Equipment	*PROP*	$30,322.00	-	-	-	-	-	-
06-36-00 Software	*PROP*	$82,735.00	-	-	-	-	-	-
06-37-00 Domain Registrations	*PROP*	$170.00	-	-	-	-	-	-
06-38-00 Cyber Security	*PROP*	$9,024.00	-	-	-	-	-	-
08-01-00 Legal Fees	*PROP*	$315.00	-	-	-	-	-	-
08-02-00 Auditor Fees	*PROP*	$43,888.00	-	-	-	-	-	-
08-02-02 Professional Services	*PROP*	$35,462.00	-	-	-	-	$11,200.00	-
08-03-00 Information Technology Suppo	*PROP*	$31,055.00	-	-	-	-	-	-
09-13-00 Hiring Expenses	*PROP*	$3,717.00	-	-	-	-	-	-
09-20-02 Meeting Food	*PROP*	$36.00	-	-	-	-	-	-
09-21-03 Employee Appreciation	*PROP*	$6,614.00	-	-	-	-	-	-
Services and Supplies Subtotal		$622,816.00	-	-	-	$116,028.00	$11,348.00	$80,215.00

Cost Adjustments

		Amount	General & Admin	Finance - Accts Receivable	Finance - GL Transactions	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity
04-02-00 vehicle lease cost (capital)	*DISA*	($140,392.00)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			($15,739.01)	$703.60	$190.54	$1,755.78	$171.72	$1,213.85
Functional Costs		$1,055,826.00	-	$47,200.18	$12,781.74	$117,783.78	$11,519.72	$81,428.85
	Exp Total %		*0.000%*	*4.470%*	*1.211%*	*11.156%*	*1.091%*	*7.712%*

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.3

Schedule of costs to be allocated (continued)

	DIST	Amount	Fleet - Parks & Rec	Fleet - Public Works GF	Tech - Cybersecurity	Tech - RTI Support	Tech - City IT Support	Bldg Facilities Mgmt
Sal Total %			*0.000%*	*0.000%*	*0.000%*	*0.000%*	*0.000%*	*3.619%*
Wages and Benefits								
Salaries		$314,556.00	-	-	-	-	-	$11,384.95
Benefits		$118,454.00	-	-	-	-	-	$4,287.29
Wages and Benefits Subtotal		$433,010.00	-	-	-	-	-	$15,672.25
Service And Supplies	**DIST**							
02-01-00 Liability Insurance (applied to a	*PROP*	$80,215.00	-	-	-	-	-	-
02-03-00 Workers Compensation	*PROP*	$148.00	-	-	-	-	-	-
02-05-00 Property Insurance	*PROP*	$116,028.00	-	-	-	-	-	-
03-01-00 Telephone & Voicemail	*PROP*	$17,227.00	-	-	-	-	$17,227.00	-
03-02-00 Electricity	*PROP*	$79,123.00	-	-	-	-	$9,282.00	$69,841.00
03-04-00 Water	*PROP*	$5,063.00	-	-	-	-	-	$5,063.00
03-05-00 Mobile Phones & Pagers	*PROP*	$142.00	-	-	-	-	-	$142.00
03-08-00 Internet/Cable	*PROP*	$1,516.00	-	-	-	-	-	$1,516.00
03-09-00 Trash Hauling/Recycling	*PROP*	$285.00	-	-	-	-	-	$285.00
04-02-00 vehicle lease cost (capital)	*DISA*	$140,392.00						
05-01-00 Office Supplies & Consumables	*PROP*	$5,630.00	-	-	-	-	-	$232.00
05-02-00 Postage	*PROP*	$847.00	-	-	-	-	-	-
05-04-00 Printing	*PROP*	$472.00	-	-	-	-	-	-
05-06-00 credit card procesing	*PROP*	$327.00	-	-	-	-	-	-
05-05-20 small office equipment	*PROP*	$983.00	-	-	-	-	-	-
06-01-00 Building Maint & Repair	*PROP*	$23,657.00	-	-	-	-	-	$23,657.00
06-01-01 HVAC Maintenance & Repair	*PROP*	$20,770.00	-	-	-	-	-	$20,770.00
06-02-00 Janitorial Services/Supplies	*PROP*	$25,552.00	-	-	-	-	-	$25,552.00

City of Parkville
ISF Admin - Cost of Service Study

Schedule of Costs to be Allocated by Function
Schedule 1.3

Schedule of costs to be allocated (continued)

		Amount	Fleet - Parks & Rec	Fleet - Public Works GF	Tech - Cybersecurity	Tech - RTI Support	Tech - City IT Support	Bldg Facilities Mgmt
06-34-00 Office Equipment Maintenance	*PROP*	$1,493.00	-	-	-	-	$808.00	-
06-35-00 Equipment	*PROP*	$30,322.00	-	-	-	-	$30,322.00	-
06-36-00 Software	*PROP*	$82,735.00	-	-	-	-	$43,734.00	-
06-37-00 Domain Registrations	*PROP*	$170.00	-	-	-	-	$170.00	-
06-38-00 Cyber Security	*PROP*	$9,024.00	-	-	$7,539.00	-	-	-
08-01-00 Legal Fees	*PROP*	$315.00	-	-	-	-	-	-
08-02-00 Auditor Fees	*PROP*	$43,888.00	-	-	-	-	-	-
08-02-02 Professional Services	*PROP*	$35,462.00	-	-	-	-	$21,113.00	-
08-03-00 Information Technology Suppoı	*PROP*	$31,055.00	-	-	-	-	$31,055.00	-
09-13-00 Hiring Expenses	*PROP*	$3,717.00	-	-	-	-	-	-
09-20-02 Meeting Food	*PROP*	$36.00	-	-	-	-	-	-
09-21-03 Employee Appreciation	*PROP*	$6,614.00	-	-	-	-	-	-
Services and Supplies Subtotal		$622,816.00	-	-	$7,539.00	-	$153,711.00	$147,058.00
Cost Adjustments								
04-02-00 vehicle lease cost (capital)	*DISA*	($140,392.00)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			-	-	$114.08	-	$2,326.02	$2,462.50
Functional Costs		$1,055,826.00	-	-	$7,653.08	-	$156,037.02	$165,192.74
	Exp Total %		*0.000%*	*0.000%*	*0.725%*	*0.000%*	*14.779%*	*15.646%*

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.3

Schedule of costs to be allocated (continued)

		Amount	Admin - Strategic Planning	Admin - General Support	Finance - HR Support	Finance - Accounts Payable	Finance - Reporting	Finance - Economic Development
	Sal Total %		*1.090%*	*29.893%*	*17.386%*	*14.086%*	*3.779%*	*2.908%*
Wages and Benefits								
Salaries		$314,556.00	$3,430.04	$94,029.11	$54,689.02	$44,309.21	$11,886.41	$9,146.76
Benefits		$118,454.00	$1,291.67	$35,409.04	$20,594.53	$16,685.75	$4,476.13	$3,444.45
Wages and Benefits Subtotal		$433,010.00	$4,721.70	$129,438.15	$75,283.54	$60,994.96	$16,362.54	$12,591.21
Service And Supplies	**DIST**							
02-01-00 Liability Insurance (applied to a	*PROP*	$80,215.00	-	-	-	-	-	-
02-03-00 Workers Compensation	*PROP*	$148.00	-	-	-	-	-	-
02-05-00 Property Insurance	*PROP*	$116,028.00	-	-	-	-	-	-
03-01-00 Telephone & Voicemail	*PROP*	$17,227.00	-	-	-	-	-	-
03-02-00 Electricity	*PROP*	$79,123.00	-	-	-	-	-	-
03-04-00 Water	*PROP*	$5,063.00	-	-	-	-	-	-
03-05-00 Mobile Phones & Pagers	*PROP*	$142.00	-	-	-	-	-	-
03-08-00 Internet/Cable	*PROP*	$1,516.00	-	-	-	-	-	-
03-09-00 Trash Hauling/Recycling	*PROP*	$285.00	-	-	-	-	-	-
04-02-00 vehicle lease cost (capital)	*DISA*	$140,392.00						
05-01-00 Office Supplies & Consumables	*PROP*	$5,630.00	-	$5,398.00	-	-	-	-
05-02-00 Postage	*PROP*	$847.00	-	$847.00	-	-	-	-
05-04-00 Printing	*PROP*	$472.00	-	$472.00	-	-	-	-
05-06-00 credit card procesing	*PROP*	$327.00	-	$327.00	-	-	-	-
05-05-20 small office equipment	*PROP*	$983.00	-	$983.00	-	-	-	-
06-01-00 Building Maint & Repair	*PROP*	$23,657.00	-	-	-	-	-	-
06-01-01 HVAC Maintenance & Repair	*PROP*	$20,770.00	-	-	-	-	-	-
06-02-00 Janitorial Services/Supplies	*PROP*	$25,552.00	-	-	-	-	-	-

City of Parkville
ISF Admin - Cost of Service Study

Schedule of Costs to be Allocated by Function
Schedule 1.3

Schedule of costs to be allocated (continued)

		Amount	Admin - Strategic Planning	Admin - General Support	Finance - HR Support	Finance - Accounts Payable	Finance - Reporting	Finance - Economic Development
06-34-00 Office Equipment Maintenance	*PROP*	$1,493.00	-	$685.00	-	-	-	-
06-35-00 Equipment	*PROP*	$30,322.00	-	-	-	-	-	-
06-36-00 Software	*PROP*	$82,735.00	-	$39,001.00	-	-	-	-
06-37-00 Domain Registrations	*PROP*	$170.00	-	-	-	-	-	-
06-38-00 Cyber Security	*PROP*	$9,024.00	-	$1,485.00	-	-	-	-
08-01-00 Legal Fees	*PROP*	$315.00	-	-	$315.00	-	-	-
08-02-00 Auditor Fees	*PROP*	$43,888.00	-	$31,900.00	$11,988.00	-	-	-
08-02-02 Professional Services	*PROP*	$35,462.00	-	$3,149.00	-	-	-	-
08-03-00 Information Technology Suppoı	*PROP*	$31,055.00	-	-	-	-	-	-
09-13-00 Hiring Expenses	*PROP*	$3,717.00	-	-	$3,717.00	-	-	-
09-20-02 Meeting Food	*PROP*	$36.00	-	$36.00	-	-	-	-
09-21-03 Employee Appreciation	*PROP*	$6,614.00	-	-	$6,614.00	-	-	-
Services and Supplies Subtotal		$622,816.00	-	$84,283.00	$22,634.00	-	-	-
Cost Adjustments								
04-02-00 vehicle lease cost (capital)	*DISA*	($140,392.00)						
Cost Adjustments Subtotal		-	-	-	-	-	-	-
Reallocate Admin			$71.45	$3,234.11	$1,481.73	$923.00	$247.60	$190.54
Functional Costs		$1,055,826.00	$4,793.15	$216,955.26	$99,399.27	$61,917.96	$16,610.14	$12,781.74
	Exp Total %		*0.454%*	*20.548%*	*9.414%*	*5.864%*	*1.573%*	*1.211%*

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.3

Schedule of costs to be allocated (continued)

		Amount	Finance - Budget	Finance - Audit	Finance - Capital Improvement Projects
	Sal Total %		*3.635%*	*4.506%*	*1.817%*
Wages and Benefits					
Salaries		$314,556.00	$11,433.46	$14,173.10	$5,716.73
Benefits		$118,454.00	$4,305.56	$5,337.24	$2,152.78
Wages and Benefits Subtotal		$433,010.00	$15,739.01	$19,510.34	$7,869.51
Service And Supplies	**DIST**				
02-01-00 Liability Insurance (applied to a	*PROP*	$80,215.00	-	-	-
02-03-00 Workers Compensation	*PROP*	$148.00	-	-	-
02-05-00 Property Insurance	*PROP*	$116,028.00	-	-	-
03-01-00 Telephone & Voicemail	*PROP*	$17,227.00	-	-	-
03-02-00 Electricity	*PROP*	$79,123.00	-	-	-
03-04-00 Water	*PROP*	$5,063.00	-	-	-
03-05-00 Mobile Phones & Pagers	*PROP*	$142.00	-	-	-
03-08-00 Internet/Cable	*PROP*	$1,516.00	-	-	-
03-09-00 Trash Hauling/Recycling	*PROP*	$285.00	-	-	-
04-02-00 vehicle lease cost (capital)	*DISA*	$140,392.00			
05-01-00 Office Supplies & Consumables	*PROP*	$5,630.00	-	-	-
05-02-00 Postage	*PROP*	$847.00	-	-	-
05-04-00 Printing	*PROP*	$472.00	-	-	-
05-06-00 credit card procesing	*PROP*	$327.00	-	-	-
05-05-20 small office equipment	*PROP*	$983.00	-	-	-
06-01-00 Building Maint & Repair	*PROP*	$23,657.00	-	-	-
06-01-01 HVAC Maintenance & Repair	*PROP*	$20,770.00	-	-	-
06-02-00 Janitorial Services/Supplies	*PROP*	$25,552.00	-	-	-

City of Parkville
ISF Admin - Cost of Service Study

Schedule of Costs to be Allocated by Function
Schedule 1.3

Schedule of costs to be allocated (continued)

		Amount	Finance - Budget	Finance - Audit	Finance - Capital Improvement Projects
06-34-00 Office Equipment Maintenance	*PROP*	$1,493.00	-	-	-
06-35-00 Equipment	*PROP*	$30,322.00	-	-	-
06-36-00 Software	*PROP*	$82,735.00	-	-	-
06-37-00 Domain Registrations	*PROP*	$170.00	-	-	-
06-38-00 Cyber Security	*PROP*	$9,024.00	-	-	-
08-01-00 Legal Fees	*PROP*	$315.00	-	-	-
08-02-00 Auditor Fees	*PROP*	$43,888.00	-	-	-
08-02-02 Professional Services	*PROP*	$35,462.00	-	-	-
08-03-00 Information Technology Suppoı	*PROP*	$31,055.00	-	-	-
09-13-00 Hiring Expenses	*PROP*	$3,717.00	-	-	-
09-20-02 Meeting Food	*PROP*	$36.00	-	-	-
09-21-03 Employee Appreciation	*PROP*	$6,614.00	-	-	-
Services and Supplies Subtotal		$622,816.00	-	-	-
Cost Adjustments					
04-02-00 vehicle lease cost (capital)	*DISA*	($140,392.00)			
Cost Adjustments Subtotal		-	-	-	-
Reallocate Admin			$238.17	$295.24	$119.08
Functional Costs		$1,055,826.00	$15,977.18	$19,805.58	$7,988.59
	Exp Total %		*1.513%*	*1.876%*	*0.757%*

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.4

Service to Service Costs

Department	First Incoming	Second Incoming	Finance - Accts Receivable	Finance - GL Transactions	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity
Fund 35-Internal Service Fund	-	$78,057.35	$8,697.94	$2,355.39	-	-	-
Subtotals	-	$78,057.35	$8,697.94	$2,355.39	-	-	-
Functional Costs	$1,055,826.00		$47,200.18	$12,781.74	$117,783.78	$11,519.72	$81,428.85
Total Allocated Costs	$1,133,883.35		$55,898.12	$15,137.14	$117,783.78	$11,519.72	$81,428.85

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.4

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Fleet - Parks & Rec	Fleet - Public Works GF	Tech - Cybersecurity	Tech - RTI Support	Tech - City IT Support
Fund 35-Internal Service Fund	-	$78,057.35	-	-	-	-	-
Subtotals	-	$78,057.35	-	-	-	-	-
Functional Costs	$1,055,826.00				$7,653.08		$156,037.02
Total Allocated Costs	$1,133,883.35				$7,653.08		$156,037.02

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.4

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Bldg Facilities Mgmt	Admin - Strategic Planning	Admin - General Support	Finance - HR Support	Finance - Accounts Payable
Fund 35-Internal Service Fund	-	$78,057.35	$2,931.75	$883.27	$24,213.52	$14,083.02	$11,410.10
Subtotals	-	$78,057.35	$2,931.75	$883.27	$24,213.52	$14,083.02	$11,410.10
Functional Costs	$1,055,826.00		$165,192.74	$4,793.15	$216,955.26	$99,399.27	$61,917.96
Total Allocated Costs	$1,133,883.35		$168,124.49	$5,676.43	$241,168.78	$113,482.29	$73,328.06

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.4

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	Finance - Reporting	Finance - Economic Development	Finance - Budget	Finance - Audit	Finance - Capital Improvement Projects
Fund 35-Internal Service Fund	-	$78,057.35	$3,060.88	$2,355.39	$2,944.24	$3,649.73	$1,472.12
Subtotals	-	$78,057.35	$3,060.88	$2,355.39	$2,944.24	$3,649.73	$1,472.12
Functional Costs	$1,055,826.00		$16,610.14	$12,781.74	$15,977.18	$19,805.58	$7,988.59
Total Allocated Costs	$1,133,883.35		$19,671.02	$15,137.14	$18,921.42	$23,455.31	$9,460.71

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City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.1

Detail Allocation - Finance - Accts Receivable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-501-Administration	**1,909**	49.908%	$23,556.90	-	$23,556.90	$4,341.01	$27,897.91
10-510-Municipal Court	**2**	0.052%	$24.68	-	$24.68	$4.55	$29.23
10-515-Public Works	**387**	10.118%	$4,775.55	-	$4,775.55	$880.03	$5,655.57
10-518-Community Development	**514**	13.438%	$6,342.72	-	$6,342.72	$1,168.82	$7,511.54
Fund 41-Parks & Recreation	**799**	20.889%	$9,859.59	-	$9,859.59	$1,816.90	$11,676.50
Fund 42-Police/Public Safety	**214**	5.595%	$2,640.74	-	$2,640.74	$486.63	$3,127.37
Subtotals	**3,825**	100.000%	$47,200.18	-	$47,200.18	$8,697.94	$55,898.12
Direct Billed					-		-
Total Full Functional Cost					$47,200.18		$55,898.12

Allocation Basis: # of AR Transactions per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.2

Detail Allocation - Finance - GL Transactions

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**75**	1.862%	$237.99	-	$237.99	-	$237.99
10-501-Administration	**3,442**	85.452%	$10,922.24	-	$10,922.24	$2,050.91	$12,973.15
Fund 30-Sewer	**165**	4.096%	$523.58	-	$523.58	$98.32	$621.90
Fund 40-Transportation	**112**	2.781%	$355.40	-	$355.40	$66.74	$422.14
Fund 41-Parks & Recreation	**112**	2.781%	$355.40	-	$355.40	$66.74	$422.14
Fund 42-Police/Public Safety	**122**	3.029%	$387.13	-	$387.13	$72.69	$459.83
Subtotals	**4,028**	100.000%	$12,781.74	-	$12,781.74	$2,355.39	$15,137.14
Direct Billed					-		-
Total Full Functional Cost					$12,781.74		$15,137.14

Allocation Basis: # of GL Transactions per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.3

Detail Allocation - Risk Mgmt - Property & Liability

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-501-Administration	**3**	16.667%	$19,630.63	-	$19,630.63	-	$19,630.63
Fund 40-Transportation	**8**	44.444%	$52,348.35	-	$52,348.35	-	$52,348.35
Fund 41-Parks & Recreation	**5**	27.778%	$32,717.72	-	$32,717.72	-	$32,717.72
Fund 42-Police/Public Safety	**2**	11.111%	$13,087.09	-	$13,087.09	-	$13,087.09
Subtotals	**18**	100.000%	$117,783.78	-	$117,783.78	-	$117,783.78
Direct Billed					-		-
Total Full Functional Cost					$117,783.78		$117,783.78

Allocation Basis: # of Liability Claims by Dept/Fund (3 yrs)

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.4

Detail Allocation - Risk Mgmt - Workers Comp

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 40-Transportation	**2**	66.667%	$7,679.81	-	$7,679.81	-	$7,679.81
Fund 42-Police/Public Safety	**1**	33.333%	$3,839.91	-	$3,839.91	-	$3,839.91
Subtotals	**3**	100.000%	$11,519.72	-	$11,519.72	-	$11,519.72
Direct Billed					-		-
Total Full Functional Cost					$11,519.72		$11,519.72

Allocation Basis: # of Workers Comp Claims per Dept/Fund (3 yrs)

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.5

Detail Allocation - Risk Mgmt - Cybersecurity

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	9.804%	$7,983.22	-	$7,983.22	-	$7,983.22
10-501-Administration	**6**	11.765%	$9,579.86	-	$9,579.86	-	$9,579.86
10-510-Municipal Court	**2**	3.922%	$3,193.29	-	$3,193.29	-	$3,193.29
10-515-Public Works	**5**	9.804%	$7,983.22	-	$7,983.22	-	$7,983.22
10-518-Community Development	**7**	13.725%	$11,176.51	-	$11,176.51	-	$11,176.51
Fund 40-Transportation	**2**	3.922%	$3,193.29	-	$3,193.29	-	$3,193.29
Fund 41-Parks & Recreation	**4**	7.843%	$6,386.58	-	$6,386.58	-	$6,386.58
Fund 42-Police/Public Safety	**20**	39.216%	$31,932.88	-	$31,932.88	-	$31,932.88
Subtotals	**51**	100.000%	$81,428.85	-	$81,428.85	-	$81,428.85
Direct Billed					-		-
Total Full Functional Cost					$81,428.85		$81,428.85

Allocation Basis: # of Computers per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.6

Detail Allocation - Fleet - Parks & Rec

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 41-Parks & Recreation	**100**	100.000%	-	-	-	-	-
Subtotals	**100**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Direct to Parks & Rec

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.7

Detail Allocation - Fleet - Public Works GF

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-515-Public Works	**100**	100.000%	-	-	-	-	-
Subtotals	**100**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Direct to GF Public Works

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.8

Detail Allocation - Tech - Cybersecurity

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	9.804%	$750.30	-	$750.30	-	$750.30
10-501-Administration	**6**	11.765%	$900.36	-	$900.36	-	$900.36
10-510-Municipal Court	**2**	3.922%	$300.12	-	$300.12	-	$300.12
10-515-Public Works	**5**	9.804%	$750.30	-	$750.30	-	$750.30
10-518-Community Development	**7**	13.725%	$1,050.42	-	$1,050.42	-	$1,050.42
Fund 40-Transportation	**2**	3.922%	$300.12	-	$300.12	-	$300.12
Fund 41-Parks & Recreation	**4**	7.843%	$600.24	-	$600.24	-	$600.24
Fund 42-Police/Public Safety	**20**	39.216%	$3,001.21	-	$3,001.21	-	$3,001.21
Subtotals	**51**	100.000%	$7,653.08	-	$7,653.08	-	$7,653.08
Direct Billed					-		-
Total Full Functional Cost					$7,653.08		$7,653.08

Allocation Basis: # of Computers per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.9

Detail Allocation - Tech - RTI Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	9.804%	-	-	-	-	-
10-501-Administration	**6**	11.765%	-	-	-	-	-
10-510-Municipal Court	**2**	3.922%	-	-	-	-	-
10-515-Public Works	**5**	9.804%	-	-	-	-	-
10-518-Community Development	**7**	13.725%	-	-	-	-	-
Fund 40-Transportation	**2**	3.922%	-	-	-	-	-
Fund 41-Parks & Recreation	**4**	7.843%	-	-	-	-	-
Fund 42-Police/Public Safety	**20**	39.216%	-	-	-	-	-
Subtotals	**51**	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: # of Computers per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.10

Detail Allocation - Tech - City IT Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	9.804%	$15,297.75	-	$15,297.75	-	$15,297.75
10-501-Administration	**6**	11.765%	$18,357.30	-	$18,357.30	-	$18,357.30
10-510-Municipal Court	**2**	3.922%	$6,119.10	-	$6,119.10	-	$6,119.10
10-515-Public Works	**5**	9.804%	$15,297.75	-	$15,297.75	-	$15,297.75
10-518-Community Development	**7**	13.725%	$21,416.85	-	$21,416.85	-	$21,416.85
Fund 40-Transportation	**2**	3.922%	$6,119.10	-	$6,119.10	-	$6,119.10
Fund 41-Parks & Recreation	**4**	7.843%	$12,238.20	-	$12,238.20	-	$12,238.20
Fund 42-Police/Public Safety	**20**	39.216%	$61,190.99	-	$61,190.99	-	$61,190.99
Subtotals	**51**	100.000%	$156,037.02	-	$156,037.02	-	$156,037.02
Direct Billed					-		-
Total Full Functional Cost					$156,037.02		$156,037.02

Allocation Basis: # of Computers per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.11

Detail Allocation - Bldg Facilities Mgmt

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,224**	6.934%	$11,453.91	-	$11,453.91	-	$11,453.91
10-501-Administration	**4,059**	22.993%	$37,983.20	-	$37,983.20	$724.33	$38,707.52
10-510-Municipal Court	**1,973**	11.177%	$18,462.88	-	$18,462.88	$352.08	$18,814.96
10-515-Public Works	**634**	3.591%	$5,932.83	-	$5,932.83	$113.14	$6,045.96
10-518-Community Development	**929**	5.263%	$8,693.37	-	$8,693.37	$165.78	$8,859.15
Fund 40-Transportation	**3,525**	19.968%	$32,986.15	-	$32,986.15	$629.04	$33,615.18
Fund 41-Parks & Recreation	**1,020**	5.778%	$9,544.93	-	$9,544.93	$182.02	$9,726.95
Fund 42-Police/Public Safety	**4,289**	24.296%	$40,135.48	-	$40,135.48	$765.37	$40,900.85
Subtotals	**17,653**	100.000%	$165,192.74	-	$165,192.74	$2,931.75	$168,124.49
Direct Billed					-		-
Total Full Functional Cost					$165,192.74		$168,124.49

Allocation Basis: Sq Footage per Bldg by Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.12

Detail Allocation - Admin - Strategic Planning

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
10-501-Administration	**1**	20.000%	$958.63	-	$958.63	$176.65	$1,135.29
10-510-Municipal Court	**1**	20.000%	$958.63	-	$958.63	$176.65	$1,135.29
10-515-Public Works	**1**	20.000%	$958.63	-	$958.63	$176.65	$1,135.29
10-518-Community Development	**1**	20.000%	$958.63	-	$958.63	$176.65	$1,135.29
10-PI-Public Information	**1**	20.000%	$958.63	-	$958.63	$176.65	$1,135.29
Subtotals	**5**	100.000%	$4,793.15	-	$4,793.15	$883.27	$5,676.43
Direct Billed					-		-
Total Full Functional Cost					$4,793.15		$5,676.43

Allocation Basis: Spread Evenly Across General Fund Depts

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.13

Detail Allocation - Admin - General Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	8.460%	$18,354.93	-	$18,354.93	-	$18,354.93
10-501-Administration	**14**	23.689%	$51,393.80	-	$51,393.80	$6,265.98	$57,659.78
10-510-Municipal Court	**2**	3.384%	$7,341.97	-	$7,341.97	$895.14	$8,237.11
10-515-Public Works	**4**	6.768%	$14,683.94	-	$14,683.94	$1,790.28	$16,474.22
10-518-Community Development	**5**	8.460%	$18,354.93	-	$18,354.93	$2,237.85	$20,592.78
Fund 40-Transportation	**7**	11.844%	$25,696.90	-	$25,696.90	$3,132.99	$28,829.89
Fund 41-Parks & Recreation	**7**	12.014%	$26,064.00	-	$26,064.00	$3,177.74	$29,241.74
Fund 42-Police/Public Safety	**15**	25.381%	$55,064.79	-	$55,064.79	$6,713.54	$61,778.33
Subtotals	**59**	100.000%	$216,955.26	-	$216,955.26	$24,213.52	$241,168.78
Direct Billed					-		-
Total Full Functional Cost					$216,955.26		$241,168.78

Allocation Basis: # of FTE per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.14

Detail Allocation - Finance - HR Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**5**	8.460%	$8,409.41	-	$8,409.41	-	$8,409.41
10-501-Administration	**14**	23.689%	$23,546.36	-	$23,546.36	$3,644.40	$27,190.76
10-510-Municipal Court	**2**	3.384%	$3,363.77	-	$3,363.77	$520.63	$3,884.39
10-515-Public Works	**4**	6.768%	$6,727.53	-	$6,727.53	$1,041.26	$7,768.79
10-518-Community Development	**5**	8.460%	$8,409.41	-	$8,409.41	$1,301.57	$9,710.99
Fund 40-Transportation	**7**	11.844%	$11,773.18	-	$11,773.18	$1,822.20	$13,595.38
Fund 41-Parks & Recreation	**7**	12.014%	$11,941.37	-	$11,941.37	$1,848.23	$13,789.60
Fund 42-Police/Public Safety	**15**	25.381%	$25,228.24	-	$25,228.24	$3,904.72	$29,132.96
Subtotals	**59**	100.000%	$99,399.27	-	$99,399.27	$14,083.02	$113,482.29
Direct Billed					-		-
Total Full Functional Cost					$99,399.27		$113,482.29

Allocation Basis: # of FTE per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.15

Detail Allocation - Finance - Accounts Payable

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,387**	15.990%	$9,900.88	-	$9,900.88	-	$9,900.88
10-501-Administration	**1,575**	18.158%	$11,242.88	-	$11,242.88	$2,466.16	$13,709.05
10-510-Municipal Court	**247**	2.848%	$1,763.17	-	$1,763.17	$386.76	$2,149.93
10-515-Public Works	**490**	5.649%	$3,497.79	-	$3,497.79	$767.25	$4,265.04
10-518-Community Development	**446**	5.142%	$3,183.70	-	$3,183.70	$698.35	$3,882.05
Fund 30-Sewer	**218**	2.513%	$1,556.16	-	$1,556.16	$341.35	$1,897.51
Fund 40-Transportation	**1,185**	13.662%	$8,458.93	-	$8,458.93	$1,855.49	$10,314.42
Fund 41-Parks & Recreation	**1,636**	18.861%	$11,678.32	-	$11,678.32	$2,561.68	$14,240.00
Fund 42-Police/Public Safety	**1,490**	17.178%	$10,636.13	-	$10,636.13	$2,333.07	$12,969.19
Subtotals	**8,674**	100.000%	$61,917.96	-	$61,917.96	$11,410.10	$73,328.06
Direct Billed					-		-
Total Full Functional Cost					$61,917.96		$73,328.06

Allocation Basis: # of AP Invoices per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.16

Detail Allocation - Finance - Reporting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,081,000**	8.698%	$1,444.77	-	$1,444.77	-	$1,444.77
10-501-Administration	**1,750,000**	14.081%	$2,338.89	-	$2,338.89	$472.07	$2,810.96
10-510-Municipal Court	**217,000**	1.746%	$290.02	-	$290.02	$58.54	$348.56
10-515-Public Works	**649,000**	5.222%	$867.39	-	$867.39	$175.07	$1,042.46
10-518-Community Development	**791,000**	6.365%	$1,057.18	-	$1,057.18	$213.37	$1,270.55
10-PI-Public Information	**44,000**	0.354%	$58.81	-	$58.81	$11.87	$70.68
Fund 30-Sewer	**940,000**	7.564%	$1,256.32	-	$1,256.32	$253.57	$1,509.89
Fund 40-Transportation	**1,486,000**	11.957%	$1,986.05	-	$1,986.05	$400.85	$2,386.91
Fund 41-Parks & Recreation	**1,169,000**	9.406%	$1,562.38	-	$1,562.38	$315.34	$1,877.72
Fund 42-Police/Public Safety	**2,588,000**	20.824%	$3,458.89	-	$3,458.89	$698.12	$4,157.01
Fund 46-Eco Devo / Tourism	**38,000**	0.306%	$50.79	-	$50.79	$10.25	$61.04
Fund 47-Stormwater	**75,000**	0.603%	$100.24	-	$100.24	$20.23	$120.47
Fund 61-Capital Project - Farmers Market	**100,000**	0.805%	$133.65	-	$133.65	$26.98	$160.63
Fund 90-Capital Projects - 9 HWY Downtown	**1,500,000**	12.070%	$2,004.76	-	$2,004.76	$404.63	$2,409.39
Subtotals	**12,428,000**	100.000%	$16,610.14	-	$16,610.14	$3,060.88	$19,671.02
Direct Billed					-		-
Total Full Functional Cost					$16,610.14		$19,671.02

Allocation Basis: $ of Expenditures per Dept/Fund excluding transfers and capital

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.17

Detail Allocation - Finance - Economic Development

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,081,000**	8.698%	$1,111.77	-	$1,111.77	-	$1,111.77
10-501-Administration	**1,750,000**	14.081%	$1,799.81	-	$1,799.81	$363.26	$2,163.07
10-510-Municipal Court	**217,000**	1.746%	$223.18	-	$223.18	$45.04	$268.22
10-515-Public Works	**649,000**	5.222%	$667.47	-	$667.47	$134.72	$802.19
10-518-Community Development	**791,000**	6.365%	$813.51	-	$813.51	$164.19	$977.71
10-PI-Public Information	**44,000**	0.354%	$45.25	-	$45.25	$9.13	$54.39
Fund 30-Sewer	**940,000**	7.564%	$966.76	-	$966.76	$195.12	$1,161.88
Fund 40-Transportation	**1,486,000**	11.957%	$1,528.30	-	$1,528.30	$308.46	$1,836.76
Fund 41-Parks & Recreation	**1,169,000**	9.406%	$1,202.27	-	$1,202.27	$242.66	$1,444.93
Fund 42-Police/Public Safety	**2,588,000**	20.824%	$2,661.66	-	$2,661.66	$537.21	$3,198.88
Fund 46-Eco Devo / Tourism	**38,000**	0.306%	$39.08	-	$39.08	$7.89	$46.97
Fund 47-Stormwater	**75,000**	0.603%	$77.13	-	$77.13	$15.57	$92.70
Fund 61-Capital Project - Farmers Market	**100,000**	0.805%	$102.85	-	$102.85	$20.76	$123.60
Fund 90-Capital Projects - 9 HWY Downtown	**1,500,000**	12.070%	$1,542.70	-	$1,542.70	$311.37	$1,854.06
Subtotals	**12,428,000**	100.000%	$12,781.74	-	$12,781.74	$2,355.39	$15,137.14
Direct Billed					-		-
Total Full Functional Cost					$12,781.74		$15,137.14

Allocation Basis: $ of Expenditures per Dept/Fund excluding transfers and capital

aptem

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.18

Detail Allocation - Finance - Budget

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,081,000**	8.698%	$1,389.71	-	$1,389.71	-	$1,389.71
10-501-Administration	**1,750,000**	14.081%	$2,249.76	-	$2,249.76	$454.08	$2,703.84
10-510-Municipal Court	**217,000**	1.746%	$278.97	-	$278.97	$56.31	$335.28
10-515-Public Works	**649,000**	5.222%	$834.34	-	$834.34	$168.40	$1,002.74
10-518-Community Development	**791,000**	6.365%	$1,016.89	-	$1,016.89	$205.24	$1,222.14
10-PI-Public Information	**44,000**	0.354%	$56.57	-	$56.57	$11.42	$67.98
Fund 30-Sewer	**940,000**	7.564%	$1,208.44	-	$1,208.44	$243.90	$1,452.35
Fund 40-Transportation	**1,486,000**	11.957%	$1,910.37	-	$1,910.37	$385.58	$2,295.95
Fund 41-Parks & Recreation	**1,169,000**	9.406%	$1,502.84	-	$1,502.84	$303.32	$1,806.17
Fund 42-Police/Public Safety	**2,588,000**	20.824%	$3,327.08	-	$3,327.08	$671.52	$3,998.60
Fund 46-Eco Devo / Tourism	**38,000**	0.306%	$48.85	-	$48.85	$9.86	$58.71
Fund 47-Stormwater	**75,000**	0.603%	$96.42	-	$96.42	$19.46	$115.88
Fund 61-Capital Project - Farmers Market	**100,000**	0.805%	$128.56	-	$128.56	$25.95	$154.51
Fund 90-Capital Projects - 9 HWY Downtown	**1,500,000**	12.070%	$1,928.37	-	$1,928.37	$389.21	$2,317.58
Subtotals	**12,428,000**	100.000%	$15,977.18	-	$15,977.18	$2,944.24	$18,921.42
Direct Billed					-		-
Total Full Functional Cost					$15,977.18		$18,921.42

Allocation Basis: $ of Expenditures per Dept/Fund excluding transfers and capital

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.19

Detail Allocation - Finance - Audit

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 35-Internal Service Fund	**1,081,000**	8.698%	$1,722.71	-	$1,722.71	-	$1,722.71
10-501-Administration	**1,750,000**	14.081%	$2,788.84	-	$2,788.84	$562.88	$3,351.73
10-510-Municipal Court	**217,000**	1.746%	$345.82	-	$345.82	$69.80	$415.61
10-515-Public Works	**649,000**	5.222%	$1,034.26	-	$1,034.26	$208.75	$1,243.01
10-518-Community Development	**791,000**	6.365%	$1,260.56	-	$1,260.56	$254.42	$1,514.98
10-PI-Public Information	**44,000**	0.354%	$70.12	-	$70.12	$14.15	$84.27
Fund 30-Sewer	**940,000**	7.564%	$1,498.01	-	$1,498.01	$302.35	$1,800.36
Fund 40-Transportation	**1,486,000**	11.957%	$2,368.13	-	$2,368.13	$477.97	$2,846.09
Fund 41-Parks & Recreation	**1,169,000**	9.406%	$1,862.95	-	$1,862.95	$376.01	$2,238.95
Fund 42-Police/Public Safety	**2,588,000**	20.824%	$4,124.30	-	$4,124.30	$832.42	$4,956.73
Fund 46-Eco Devo / Tourism	**38,000**	0.306%	$60.56	-	$60.56	$12.22	$72.78
Fund 47-Stormwater	**75,000**	0.603%	$119.52	-	$119.52	$24.12	$143.65
Fund 61-Capital Project - Farmers Market	**100,000**	0.805%	$159.36	-	$159.36	$32.16	$191.53
Fund 90-Capital Projects - 9 HWY Downtown	**1,500,000**	12.070%	$2,390.44	-	$2,390.44	$482.47	$2,872.91
Subtotals	**12,428,000**	100.000%	$19,805.58	-	$19,805.58	$3,649.73	$23,455.31
Direct Billed					-		-
Total Full Functional Cost					$19,805.58		$23,455.31

Allocation Basis: $ of Expenditures per Dept/Fund excluding transfers and capital

aptem

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.5.20

Detail Allocation - Finance - Capital Improvement Projects

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Fund 30-Sewer	**75,000**	2.324%	$185.67	-	$185.67	$34.21	$219.88
Fund 41-Parks & Recreation	**850,000**	26.340%	$2,104.22	-	$2,104.22	$387.76	$2,491.98
Fund 61-Capital Project - Farmers Market	**1,585,000**	49.117%	$3,923.74	-	$3,923.74	$723.06	$4,646.80
Fund 90-Capital Projects - 9 HWY Downtown	**100,000**	3.099%	$247.55	-	$247.55	$45.62	$293.17
Fund 95-Capital Projects Fund	**350,000**	10.846%	$866.44	-	$866.44	$159.67	$1,026.11
Fund 97-Capital Project - Bell Rd.	**267,000**	8.274%	$660.97	-	$660.97	$121.80	$782.77
Subtotals	**3,227,000**	100.000%	$7,988.59	-	$7,988.59	$1,472.12	$9,460.71
Direct Billed					-		-
Total Full Functional Cost					$7,988.59		$9,460.71

Allocation Basis: $ of Capital Projects per Dept/Fund

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.6

Summary of Allocated Costs

Department	Total	Risk Mgmt - Property & Liability	Risk Mgmt - Workers Comp	Risk Mgmt - Cybersecurity	Fleet - Parks & Rec	Fleet - Public Works GF	Tech - Cybersecurity
Fund 35-Internal Service Fund	$78,057.35	-	-	$7,983.22	-	-	$750.30
Subtotal for CSD	$78,057.35	-	-	$7,983.22	-	-	$750.30
10-501-Administration	$238,771.21	$19,630.63	-	$9,579.86	-	-	$900.36
10-510-Municipal Court	$45,231.09	-	-	$3,193.29	-	-	$300.12
10-515-Public Works	$69,466.55	-	-	$7,983.22	-	-	$750.30
10-518-Community Development	$90,320.95	-	-	$11,176.51	-	-	$1,050.42
10-PI-Public Information	$1,412.60	-	-	-	-	-	-
Fund 30-Sewer	$8,663.75	-	-	-	-	-	-
Fund 40-Transportation	$165,783.39	$52,348.35	$7,679.81	$3,193.29	-	-	$300.12
Fund 41-Parks & Recreation	$140,899.40	$32,717.72	-	$6,386.58	-	-	$600.24
Fund 42-Police/Public Safety	$277,731.81	$13,087.09	$3,839.91	$31,932.88	-	-	$3,001.21
Fund 46-Eco Devo / Tourism	$239.50	-	-	-	-	-	-
Fund 47-Stormwater	$472.70	-	-	-	-	-	-
Fund 61-Capital Project - Farmers Market	$5,277.06	-	-	-	-	-	-
Fund 90-Capital Projects - 9 HWY Downtown	$9,747.12	-	-	-	-	-	-
Fund 95-Capital Projects Fund	$1,026.11	-	-	-	-	-	-
Fund 97-Capital Project - Bell Rd.	$782.77	-	-	-	-	-	-
Totals	$1,133,883.35	$117,783.78	$11,519.72	$81,428.85	-	-	$7,653.08
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	$1,133,883.35	$117,783.78	$11,519.72	$81,428.85	-	-	$7,653.08
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	($78,057.35)	-	-	($7,983.22)	-	-	($750.30)
Total Receiving Department Allocation	$1,055,826.00	$117,783.78	$11,519.72	$73,445.63	-	-	$6,902.78

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.6

Summary of Allocated Costs (continued)

Department	Total	Tech - RTI Support	Tech - City IT Support	Bldg Facilities Mgmt	Admin - Strategic Planning	Admin - General Support	Finance - HR Support
Fund 35-Internal Service Fund	$78,057.35	-	$15,297.75	$11,453.91	-	$18,354.93	$8,409.41
Subtotal for CSD	$78,057.35	-	$15,297.75	$11,453.91	-	$18,354.93	$8,409.41
10-501-Administration	$238,771.21	-	$18,357.30	$38,707.52	$1,135.29	$57,659.78	$27,190.76
10-510-Municipal Court	$45,231.09	-	$6,119.10	$18,814.96	$1,135.29	$8,237.11	$3,884.39
10-515-Public Works	$69,466.55	-	$15,297.75	$6,045.96	$1,135.29	$16,474.22	$7,768.79
10-518-Community Development	$90,320.95	-	$21,416.85	$8,859.15	$1,135.29	$20,592.78	$9,710.99
10-PI-Public Information	$1,412.60	-	-	-	$1,135.29	-	-
Fund 30-Sewer	$8,663.75	-	-	-	-	-	-
Fund 40-Transportation	$165,783.39	-	$6,119.10	$33,615.18	-	$28,829.89	$13,595.38
Fund 41-Parks & Recreation	$140,899.40	-	$12,238.20	$9,726.95	-	$29,241.74	$13,789.60
Fund 42-Police/Public Safety	$277,731.81	-	$61,190.99	$40,900.85	-	$61,778.33	$29,132.96
Fund 46-Eco Devo / Tourism	$239.50	-	-	-	-	-	-
Fund 47-Stormwater	$472.70	-	-	-	-	-	-
Fund 61-Capital Project - Farmers Market	$5,277.06	-	-	-	-	-	-
Fund 90-Capital Projects - 9 HWY Downtown	$9,747.12	-	-	-	-	-	-
Fund 95-Capital Projects Fund	$1,026.11	-	-	-	-	-	-
Fund 97-Capital Project - Bell Rd.	$782.77	-	-	-	-	-	-
Totals	$1,133,883.35	-	$156,037.02	$168,124.49	$5,676.43	$241,168.78	$113,482.29
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	$1,133,883.35	-	$156,037.02	$168,124.49	$5,676.43	$241,168.78	$113,482.29
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	($78,057.35)	-	($15,297.75)	($11,453.91)	-	($18,354.93)	($8,409.41)
Total Receiving Department Allocation	$1,055,826.00	-	$140,739.27	$156,670.58	$5,676.43	$222,813.85	$105,072.87

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.6

Summary of Allocated Costs (continued)

Department	Total	Finance - Accounts Payable	Finance - Reporting	Finance - Economic Development	Finance - Budget	Finance - Audit	Finance - Capital Improvement Projects
Fund 35-Internal Service Fund	$78,057.35	$9,900.88	$1,444.77	$1,111.77	$1,389.71	$1,722.71	-
Subtotal for CSD	$78,057.35	$9,900.88	$1,444.77	$1,111.77	$1,389.71	$1,722.71	-
10-501-Administration	$238,771.21	$13,709.05	$2,810.96	$2,163.07	$2,703.84	$3,351.73	-
10-510-Municipal Court	$45,231.09	$2,149.93	$348.56	$268.22	$335.28	$415.61	-
10-515-Public Works	$69,466.55	$4,265.04	$1,042.46	$802.19	$1,002.74	$1,243.01	-
10-518-Community Development	$90,320.95	$3,882.05	$1,270.55	$977.71	$1,222.14	$1,514.98	-
10-PI-Public Information	$1,412.60	-	$70.68	$54.39	$67.98	$84.27	-
Fund 30-Sewer	$8,663.75	$1,897.51	$1,509.89	$1,161.88	$1,452.35	$1,800.36	$219.88
Fund 40-Transportation	$165,783.39	$10,314.42	$2,386.91	$1,836.76	$2,295.95	$2,846.09	-
Fund 41-Parks & Recreation	$140,899.40	$14,240.00	$1,877.72	$1,444.93	$1,806.17	$2,238.95	$2,491.98
Fund 42-Police/Public Safety	$277,731.81	$12,969.19	$4,157.01	$3,198.88	$3,998.60	$4,956.73	-
Fund 46-Eco Devo / Tourism	$239.50	-	$61.04	$46.97	$58.71	$72.78	-
Fund 47-Stormwater	$472.70	-	$120.47	$92.70	$115.88	$143.65	-
Fund 61-Capital Project - Farmers Market	$5,277.06	-	$160.63	$123.60	$154.51	$191.53	$4,646.80
Fund 90-Capital Projects - 9 HWY Downtown	$9,747.12	-	$2,409.39	$1,854.06	$2,317.58	$2,872.91	$293.17
Fund 95-Capital Projects Fund	$1,026.11	-	-	-	-	-	$1,026.11
Fund 97-Capital Project - Bell Rd.	$782.77	-	-	-	-	-	$782.77
Totals	$1,133,883.35	$73,328.06	$19,671.02	$15,137.14	$18,921.42	$23,455.31	$9,460.71
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	$1,133,883.35	$73,328.06	$19,671.02	$15,137.14	$18,921.42	$23,455.31	$9,460.71
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	($78,057.35)	($9,900.88)	($1,444.77)	($1,111.77)	($1,389.71)	($1,722.71)	-
Total Receiving Department Allocation	$1,055,826.00	$63,427.18	$18,226.26	$14,025.37	$17,531.71	$21,732.60	$9,460.71

City of Parkville
ISF Admin - Cost of Service Study

Fund 35 Internal Service Fund
Schedule 1.6

Summary of Allocated Costs (continued)

Department	Total	Finance - Accts Receivable	Finance - GL Transactions
Fund 35-Internal Service Fund	$78,057.35	-	$237.99
Subtotal for CSD	$78,057.35	-	$237.99
10-501-Administration	$238,771.21	$27,897.91	$12,973.15
10-510-Municipal Court	$45,231.09	$29.23	-
10-515-Public Works	$69,466.55	$5,655.57	-
10-518-Community Development	$90,320.95	$7,511.54	-
10-PI-Public Information	$1,412.60	-	-
Fund 30-Sewer	$8,663.75	-	$621.90
Fund 40-Transportation	$165,783.39	-	$422.14
Fund 41-Parks & Recreation	$140,899.40	$11,676.50	$422.14
Fund 42-Police/Public Safety	$277,731.81	$3,127.37	$459.83
Fund 46-Eco Devo / Tourism	$239.50	-	-
Fund 47-Stormwater	$472.70	-	-
Fund 61-Capital Project - Farmers Market	$5,277.06	-	-
Fund 90-Capital Projects - 9 HWY Downtown	$9,747.12	-	-
Fund 95-Capital Projects Fund	$1,026.11	-	-
Fund 97-Capital Project - Bell Rd.	$782.77	-	-
Totals	$1,133,883.35	$55,898.12	$15,137.14
Direct Billed	-	-	-
Total Full Functional Cost	$1,133,883.35	$55,898.12	$15,137.14
Less Direct Billed	-	-	-
Less CSD Amounts	($78,057.35)	-	($237.99)
Total Receiving Department Allocation	$1,055,826.00	$55,898.12	$14,899.14

Schedule 2 - summary of charges from Aptemiz reports, summarized by City Internal service Fund Departments

ISF Calculation Summarized by ISF department

	Admin	Payroll	Bldg.	risk	Tech	fleet	ISF Calc Totals
General Admin	124,404.77	27,190.76	38,707.52	29,210.49	19,257.66		238,771.21
General Court	12,919.22	3,884.39	18,814.96	3,193.29	6,419.22		45,231.09
General PW	31,620.52	7,768.79	6,045.96	7,983.22	16,048.05	9,000.00	78,466.55
General CD	38,107.03	9,710.99	8,859.15	11,176.51	22,467.27	26,000.00	116,320.95
General PI	1,412.60	-	-	-	-		1,412.60
Sewer	8,663.75	-	-	-	-		8,663.75
Street	48,932.16	13,595.38	33,615.18	63,221.45	6,419.22	44,000.00	209,783.39
Parks	65,440.12	13,789.60	9,726.95	39,104.29	12,838.44	35,000.00	175,899.40
Public Safety	94,645.93	29,132.96	40,900.85	48,859.87	64,192.20	26,000.00	303,731.81
Guest Room	239.50	-	-	-	-		239.50
Storm Water	472.70	-	-	-	-		472.70
Farmers Market	5,277.06	-	-	-	-		5,277.06
Route 9	9,747.12	-	-	-	-		9,747.12
Capital Projects	1,026.11	-	-	-	-		1,026.11
Bell Road	782.77	-	-	-	-		782.77
	443,691.36	105,072.87	156,670.58	202,749.13	147,642.05	140,000.00	1,195,826.00

ISF

Schedule 3 - Actual Charges by ISF departments in 2025

Actual ISF charged in 2025

	Admin	Payroll	Bldg.	risk	Tech	fleet	Total Actual Charged
General Admin	216,000.00	13,000.00	54,000.00	67,626.57	40,000.00		390,626.57
General Court	1,000.00	5,000.00	22,000.00	8,242.72	9,000.00		45,242.72
General PW	13,000.00	11,000.00	7,000.00	29,673.79	18,000.00	9,000.00	87,673.79
General CD	10,000.00	13,000.00	10,000.00	34,619.42	22,000.00	26,000.00	115,619.42
General PI							-
Sewer							-
Street	92,000.00	18,151.00		10,000.00	4,000.00	44,000.00	168,151.00
Parks	42,000.00	19,000.00	4,000.00	12,000.00	13,000.00	35,000.00	125,000.00
Public Safety	40,000.00	40,120.00	48,000.00	36,000.00	54,000.00	26,000.00	244,120.00
Guest Room							-
Storm Water							-
Farmers Market							-
Route 9							-
Capital Projects							-
Bell Road							-
	414,000.00	119,271.00	145,000.00	198,162.50	160,000.00	140,000.00	1,176,433.50

ISF

Schedule 4 - Variance Report

Difference between ISF calcs and actual charged

	Admin	Payroll	Bldg.	risk	Tech	fleet	Over (under) charged	
General Admin	91,595.23	(14,190.76)	15,292.48	38,416.08	20,742.34	-	151,855.36	
General Court	(11,919.22)	1,115.61	3,185.04	5,049.43	2,580.78	-	11.63	
General PW	(18,620.52)	3,231.21	954.04	21,690.57	1,951.95	-	9,207.24	
General CD	(28,107.03)	3,289.01	1,140.85	23,442.91	(467.27)	-	(701.53)	*
General PI	(1,412.60)	-	-	-	-	-	(1,412.60)	*
Sewer	(8,663.75)	-	-	-	-	-	(8,663.75)	*
Street	43,067.84	4,555.62	(33,615.18)	(53,221.45)	(2,419.22)	-	(41,632.39)	
Parks	(23,440.12)	5,210.40	(5,726.95)	(27,104.29)	161.56	-	(50,899.40)	
Public Safety	(54,645.93)	10,987.04	7,099.15	(12,859.87)	(10,192.20)	-	(59,611.81)	
Guest Room	(239.50)	-	-	-	-	-	(239.50)	*
Storm Water	(472.70)	-	-	-	-	-	(472.70)	*
Farmers Market	(5,277.06)	-	-	-	-	-	(5,277.06)	*
Route 9	(9,747.12)	-	-	-	-	-	(9,747.12)	*
Capital Projects	(1,026.11)	-	-	-	-	-	(1,026.11)	*
Bell Road	(782.77)	-	-	-	-	-	(782.77)	*
	(29,691.36)	14,198.13	(11,670.58)	(4,586.63)	12,357.95	-	(19,392.50)	

ISF

Sum of *
(28,323.14)
covered by admin

Under Charge Covered by:

Current Year R	12,665.97
Fund Balance	6,726.44
	19,392.41

Finance Committee Meeting
Monday, August 10, 2026 4:30 PM
Administration Conference Room, City Hall

Minutes

1. **Call to Order**

Chair Wylie called the August 10, 2026, meeting to order at 04:30 PM. A quorum was present.

Members Present: Ward 3 Alderman Douglas Wylie, Ward 1 Alderman Philip Wassmer, Mayor Dean Katerndahl, Ward 4 Alderman Abby LacKamp (via teleconference)

City Staff Present: City Administrator Alexa Barton, Deputy City Administrator Bryan Kidney (via teleconference), Assistant City Administrator Jeffery Rhodes, City Attorney John Mautino, Police Captain Jon Jordan, Public Works Director Dan Harper, Community Development Director Stephen Lachky (via teleconference), Parks & Recreation Director Brittanie Propes, Finance Director Cindy Gray, and City Clerk Melissa Bazert

2. **Financial Updates**

A. CIP/Salary Budget Review (FIN)

City Administrator Alexa Barton gave an overview of the CIP (Capital Improvement Projects). She went through each project and the timelines of each project.

3. **Action Items**

A. Approve the minutes for the July 27 2026, regular meeting

ACTION: It was moved by Alderman Wassmer and seconded by Mayor Katerndahl to approve the minutes from the July 27, 2026, meeting.
RESULT: Motion Passed 4-0.

4. **Non-Action Items**

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

6. **Other Business**

7. **Adjourn**

Chair Wylie adjourned the meeting at 05:21 PM.

Submitted by:

____________________ ____________________

Melissa Bazert City Clerk	Approval Date

CITY OF PARKVILLE
Policy Report

Date: August 19, 2026

Prepared By:
Brittanie Propes, Parks & Recreation Director

Reviewed By:

ISSUE:
Platte County Partnership Grant Application (Parks)

BACKGROUND:
The Platte Landing Park inclusive playground was identified as a top priority through the City's 2025 Parks and Recreation Master Plan. The project responds directly to community interest in expanding inclusive recreation opportunities and creating a destination playground that serves children of varying ages and abilities.

In addition to the community engagement conducted as part of the Master Plan process, the City hosted a dedicated public input meeting at the YMCA to gather feedback specifically on playground amenities, accessibility, and design. The current playground concept and attached renderings incorporate feedback received through that process, including a strong emphasis on inclusive play opportunities, accessible circulation, sensory and interactive features, and opportunities for caregivers and families to comfortably use the space.

The proposed KOMPAN playground package is currently estimated at approximately $749,000 and includes playground equipment, surfacing, specified site work, installation, fencing, concrete, shade structures, and related improvements. The concept also includes accessible and sensory-focused play elements reflected in the project renderings and equipment selections.

Following the public input process, staff further expanded the overall project scope to improve comfort, accessibility, and long-term usability of the site. Additional improvements include another shade structure, additional tree plantings, a drinking fountain with bottle filler and dog bowl, picnic tables, a bike rack, trash receptacles, and supporting site amenities. Restroom facilities and associated utility infrastructure are also planned as part of the broader project.

The City is preparing an application for a $1,000,000 Platte County Partnership Grant to support construction of the project. The City has budgeted $500,000 toward the project to provide the local match.

The playground proposal is being procured through the OMNIA Partners cooperative purchasing contract and includes prevailing wage installation, allowing the City to utilize competitively solicited cooperative pricing.

STRATEGIC GOAL(S):
Parks and Recreation

BUDGET IMPACT:

The Parks Capital Improvement Fund includes $100,000 for 2026 and $400,000 in 2027 for the Platte Landing Park Inclusive Playground.

ALTERNATIVES:

STAFF RECOMMENDATION:
Staff recommends that the Finance Committee receive the update regarding the Platte Landing Park inclusive playground project and the City's planned application for $1,000,000 in Platte County Partnership Grant funding. The City has budgeted $500,000 toward the project as the required local match and to support associated site improvements.

POLICY:
Grant applications involving a City financial commitment or required local match are presented to the Finance Committee for review.

SUGGESTED MOTION:
This is a non-action item and does not require a motion.

ATTACHMENTS:
1. Inclusive Playground for Platte Landing Park


KOMPAN
Let's play


KOMPAN
Let's play


KOMPAN
Let's play
Platte Landing


KOMPAN
Let's play


KOMPAN
Let's play


1 2 3 4 5
KOMPAN
Let's play


KOMPAN
Let's play


KOMPAN
Let's play


KOMPAN
Let's play

CITY OF PARKVILLE
Policy Report

Date: August 19, 2026

Prepared By: Reviewed By:

ISSUE:
Creekside Industrial Naylor Rd Funding Agreement (Community Development)

BACKGROUND:

STRATEGIC GOAL(S):

BUDGET IMPACT:
The Fund Name Fund includes $budgeted amount for project name in the line item __-___-__-__-__ on page __ of the _____ Budget.

ALTERNATIVES:

STAFF RECOMMENDATION:

POLICY:

SUGGESTED MOTION:
I move to recommend that the Board of Aldermen

...and authorize the ______ Director authority to approve change orders not to exceed 10% of the total value of the contract.

ATTACHMENTS:
None

CITY OF PARKVILLE
Policy Report

Date: August 20, 2026

Prepared By: Reviewed By:

ISSUE:
Modification of the Creekside Development Agreement: Permit the Issuance of Bonds (Administration)

BACKGROUND:

STRATEGIC GOAL(S):

BUDGET IMPACT:
The Fund Name Fund includes $budgeted amount for project name in the line item __-___-__-__-__ on page __ of the _____ Budget.

ALTERNATIVES:

STAFF RECOMMENDATION:

POLICY:

SUGGESTED MOTION:
I move to recommend that the Board of Aldermen

...and authorize the ______ Director authority to approve change orders not to exceed 10% of the total value of the contract.

ATTACHMENTS:
None