



Internal Service Charges

FISCAL YEAR 2021
JULY 1, 2020 TO JUNE 30, 2021

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Summary

According to the Government Finance Officers Association, internal services are those responsibilities a government provides to support its own internal operations. Internal service charge funds have been created to separately account for these internal transactions throughout all City departments. The City of Great Falls has many internal service charge funds which are: Central Garage, Information Technology, Insurance & Safety, Health & Benefits, Human Resources, City Telephone, Finance, Engineering, Public Works Admin, and Civic Center Facility Services.

The majority of the revenue for these funds are internal service charges. Each Internal Service Fund prepares an annual budget, then divides the expenses of that fund out to other funds in the City using a factor. The factor is different for each internal service charge. It must have a cause-and-effect relationship, benefit received, fairness, and follow legal constraints. On the following pages the factors of each fund is explained. The Internal Service Funds are paid using recurring Internal Service Charges. In addition, non-recurring internal service charges exist for one-time services provided. There are internal service charges that are not charged from Internal Service Funds, but are from funds that provide internal services to various funds, such as dispatch services.

The factor used by each internal service charge needs to be monitored and reviewed on an annual basis. Many of the factors currently used have not been reviewed and updated in many years. Unfortunately, changing one internal service charge may have a significant effect on expenses in all funds, so multiple updates at one time should be cautiously considered. In Fiscal Year 2016, the Information Technology factors were adjusted.

The fund balance of the internal service fund needs to be monitored because internal service funds are setup to be revenue neutral. An unreserved fund balance should not be above the set 8% range. Reserved fund balances may exist but need to be reserved for a specific purpose, such as equipment replacement or facility repairs.

Overview of Charges and Factors

Fund	Internal Service Charge	Factor Used
Administration		
General	Administration Support	% of prior years budget for services performed by General Admin Staff
General/ Engineering/ Planning & CD	TID Administration Support	% of prior year's tax increment for services performed by General Admin Staff
	Mapping	Expenses allocated to departments using services
Information Technology*	Non-Recurring Mapping	Mapping services provided to Planning & Comm Develop
	Information Technology	Number of computers and servers by Department/ Division
	Computer Network	Number of computers and servers by Department/ Division plus specific network connections by Department/ Division
	Computer Equipment Maintenance	Number of computers and servers plus specific maintenance charges by number of licenses by Department/ Division
	Computer & Equipment Lease	Number of computers and equipment by Department/ Division
Fire		
General	Fire Hydrant	Fixed charge of \$50,000
Finance		
Finance*	Mail	Usage of last completed fiscal year
	Fiscal Services	Accounting: prior 2 years number of transactions less payroll; Payroll: Employee average from prior two years; Taxes/ Assessments: based on number of parcels assessed.
	Utility Customer Service & Billing	Average revenue of utility funds for prior 2 years
Human Resources		
Human Resources*	Human Resources	Employee average from prior two years
Insurance & Safety*	Central Insurance	Salary figures of departments for liability; asset list for property
	Deductible Insurance Recovery	Direct charge to departments who incurred liability claims in previous year
Health & Benefits*	Health Insurance Expense**	The City pays: Employee, \$9,396; Employee with Children: \$15,983; Employee & Spouse: \$18,156; Family: \$25,121 annually
Park & Recreation		
General	Green Area Service	Direct charges for mowing services requested by a department
Natural Resources	Forestry Services	Direct charges for forestry services requested by a department

Overview of Charges and Factors

Planning & Community Development

Civic Center Facility Services*	Civic Center Building Services	Square footage of usage by departments located at the Civic Center
Permits	Licensing Administration	20% of previous years revenue plus credit card fees

Police

911 Dispatch	Dispatch	Salaries based on % of calls for service
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Public Works

Central Garage*	Vehicle & Equipment Maintenance	Three year average of job order charges
	Vehicle & Equipment Lease	Equipment assigned to departments
Engineering*	Engineering	Previous years actual times spent on specific projects for the various departments
	Internal Engineering	Previous years actual times spent on specific projects for the various departments. This shows up as capital outlay in the various departments budget.
Public Works Administration*	Public Works Administration	Divided by percentage established by prior PW administration
Sewer	Storm Drain Operating	Maintenance of storm drain by Sewer system
	Water Sludge Treatment	Sludge discharge of prior year based on current year price
Street	Street	Direct charge for services requested by departments
	Lighting District Maintenance	Previous year actual time spent

*Internal Service Charge fund.

**The Health & Benefits Fund is an Internal Service Charge fund. The expense is reflected as a health insurance expense (Professional Services) and the revenue is a Charge for Service.

Recurring Charges by Fund

Revenue Fund:	General	General/ Engineering/ Planning & CD	Human Resources Fund	City Telephone	911 Dispatch Center	Public Works Admin	Street
Internal Service Provided:	Administration Support	TID Administration Support	Human Resources	City Telephone	Dispatch	Public Works Admin	Street
Expense Fund:							
General Fund							
City Commission	-	-	\$4,457	-	-	-	-
Administration	-	-	\$19,853	\$3,658	-	-	-
Municipal Court	-	-	\$8,103	\$2,800	-	-	-
Legal	-	-	\$8,914	\$2,520	-	-	-
Police	-	-	\$90,723	\$18,225	\$872,806	-	-
Fire	-	-	\$58,752	\$7,970	\$462,817	-	-
Park & Recreation	-	-	\$36,873	\$3,845	-	-	-
General Fund Total	-	-	\$227,675	\$39,018	\$1,335,623	-	-
Park Special Revenue	-	-	-	-	-	-	-
Library	-	-	\$22,285	-	-	-	-
Planning & Comm. Dev.	-	-	\$8,428	\$2,520	-	-	-
Central MT Ag Tech TID	-	\$17,472	-	-	-	-	-
Airport TID	-	\$4,363	-	-	-	-	-
Downtown TID	-	\$88,800	-	-	-	-	-
East Industrial TID	-	\$15,549	-	-	-	-	-
Permits	-	-	\$6,807	\$3,361	-	-	-
Street Lighting	-	-	-	-	-	-	-
Natural Resources	-	-	\$6,888	-	-	-	-
Portage Meadows	-	-	\$810	-	-	-	-
Park Maintenance District	-	-	-	-	-	-	-
Street District	-	-	\$32,415	\$2,520	-	\$82,905	-
Federal Block Grant	-	-	\$2,026	\$1,334	-	-	-
Home Grant	-	-	-	-	-	-	-
Housing Authority	-	-	\$21,475	-	-	-	-
Soccer Park GO Bond	-	-	-	-	-	-	-
West Bank TID Bonds	-	\$57,915	-	-	-	-	-
Water	\$437,932	-	\$33,469	\$4,350	-	\$172,316	\$2,000
Sewer	\$235,991	-	\$12,739	\$840	-	\$134,282	\$1,000
Storm Drain	\$62,275	-	\$389	\$840	-	\$72,525	\$333
Sanitation	\$39,332	-	\$17,423	\$1,400	-	\$69,044	\$3,334
Swimming Pools	-	-	\$52,269	-	-	-	-
911 Dispatch Center	-	-	\$19,082	\$5,632	-	-	-
Parking	-	-	\$810	\$157	-	-	-
Recreation	-	-	\$32,820	-	-	-	-
Multisport	-	-	\$13,776	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-
Civic Center Events	-	-	\$16,207	\$1,698	-	-	-
Central Garage	-	-	\$8,914	\$2,240	-	\$69,044	\$3,333
Information Technology	-	-	\$7,293	-	-	-	-
Insurance and Safety	-	-	\$810	\$280	-	-	-
City Telephone	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-
Human Resources	-	-	-	\$1,400	-	-	-
Finance	-	-	\$14,586	\$5,024	-	-	-
Engineering	-	-	\$12,561	\$3,641	-	\$89,737	-
Public Works Admin	-	-	\$2,836	\$1,120	-	-	-
Civic Center Facilities	-	-	\$3,241	\$280	-	-	-
SID Bonds	-	-	-	-	-	-	-
Total Charges	\$775,530	\$184,099	\$578,034	\$77,655	\$1,335,623	\$689,853	\$10,000

Recurring Charges by Fund

Revenue Fund:	Engineering	Engineering	Central Garage	Central Garage	Finance	Finance	Finance	Insurance & Safety
Internal Service Provided:	Engineering	Internal Engineering	Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Mail	Fiscal Services	Utility Customer Service & Billing	Central Insurance
Expense Fund:								
General Fund								
City Commission	-	-	-	-	-	\$2,078	-	\$1,037
Administration	-	-	\$2,314	\$484,805	\$2,198	\$82,465	-	\$62,861
Municipal Court	-	-	-	-	\$15,859	\$7,157	-	\$13,679
Legal	-	-	\$2,317	-	\$6,742	\$8,991	-	\$20,909
Police	-	-	\$324,567	-	\$6,934	\$44,269	-	\$250,225
Fire	-	-	\$224,977	-	\$2,853	\$35,445	-	\$173,300
Park & Recreation	-	-	\$134,275	-	\$613	\$38,954	-	\$52,279
General Fund Total	-	-	\$688,450	\$484,805	\$35,199	\$219,359	-	\$574,290
Park Special Revenue	-	-	-	-	-	\$1,669	-	-
Library	-	-	\$8,626	-	-	\$15,238	-	\$41,135
Planning & Comm. Dev.	-	-	\$234	\$6,229	\$3,866	\$12,491	-	\$16,534
Central MT Ag Tech TID	-	-	-	-	-	\$890	-	-
Airport TID	-	-	-	-	-	\$499	-	-
Downtown TID	-	-	-	-	-	\$1,149	-	-
East Industrial TID	-	-	-	-	-	\$315	-	-
Permits	-	-	\$10,245	\$14,088	\$4,148	\$7,865	-	\$20,778
Street Lighting	-	-	-	-	-	\$125,177	-	-
Natural Resources	-	-	\$56,697	\$57,733	\$1,492	\$14,252	-	\$9,503
Portage Meadows	-	-	-	-	-	\$1,084	-	\$426
Park Maintenance District	-	-	-	-	-	-	-	\$4,591
Street District	\$11,344	\$273,989	\$705,660	\$553,852	\$2,615	\$65,539	-	\$51,355
Federal Block Grant	-	-	\$528	\$2,632	\$109	\$11,853	-	\$4,197
Home Grant	-	-	-	-	-	\$696	-	\$525
Housing Authority	-	-	-	-	-	\$4,244	-	-
Soccer Park GO Bond	-	-	-	-	-	\$4,165	-	-
West Bank TID Bonds	-	-	-	-	-	\$1,371	-	-
Water	\$23,758	\$436,721	\$113,759	-	\$119	\$80,997	\$408,882	\$104,268
Sewer	\$192,117	\$247,201	\$123,246	-	\$209	\$41,829	\$345,648	\$89,722
Storm Drain	\$25,730	\$295,986	\$5,180	-	-	\$31,495	\$83,333	\$6,388
Sanitation	\$2,701	-	\$442,285	-	\$2,168	\$27,752	\$111,800	\$29,985
Swimming Pools	-	-	-	-	-	\$8,018	-	\$23,713
911 Dispatch Center	-	-	-	-	-	\$10,377	-	\$37,143
Parking	-	-	\$4,873	-	\$3	\$12,155	-	\$18,684
Recreation	-	-	\$6,807	-	\$2,263	\$17,658	-	\$10,795
Multisport	-	-	\$3,825	-	-	\$5,313	-	\$1,809
Icebreaker Road Race	-	-	-	-	-	\$704	-	-
Civic Center Events	-	-	-	-	\$2,038	\$15,832	-	\$7,977
Central Garage	\$5,312	-	-	-	-	\$20,363	-	\$42,417
Information Technology	-	-	\$614	-	\$63	\$8,727	-	\$15,584
Insurance and Safety	-	-	-	-	-	\$4,016	-	-
City Telephone	-	-	-	-	-	\$2,148	-	\$446
Health & Benefits	-	-	-	-	-	\$1,573	-	-
Human Resources	-	-	\$1,598	-	\$1,931	\$4,357	-	\$10,547
Finance	-	-	-	-	-	-	-	\$25,794
Engineering	-	-	\$16,089	-	\$1,025	\$12,424	-	\$30,559
Public Works Admin	-	-	\$1,428	-	\$1,598	\$12,667	-	\$8,611
Civic Center Facilities	-	-	-	-	-	\$7,401	-	\$5,645
SID Bonds	-	-	-	-	-	\$1,207	-	-
Total Charges	\$260,962	\$1,253,897	\$2,190,144	\$1,119,339	\$58,846	\$814,869	\$949,663	\$1,193,421

Recurring Charges by Fund

Revenue Fund:	Insurance & Safety	Civic Center Facility Services	Information Tech	Information Tech	Information Tech	Information Tech	Information Tech	
Internal Service Provided:	Deductible Insurance Recovery	Civic Center Building Services	Mapping	Information Technology	Computer Network	Computer Equip Maintenance	Computer & Equipment Lease	Total
Expense Fund:								
General Fund								
City Commission	-	-	-	-	-	-	-	\$7,572
Administration	\$7,500	\$267,304	\$40,635	\$23,653	\$1,924	\$22,664	\$9,245	\$1,031,079
Municipal Court	-	\$33,062	-	\$29,567	\$2,404	\$11,765	\$4,185	\$128,581
Legal	-	\$15,950	-	\$17,740	\$1,442	\$11,390	\$4,989	\$101,904
Police	\$31,406	-	\$10,533	\$201,057	\$16,347	\$126,592	\$64,185	\$2,057,869
Fire	\$7,852	-	\$10,533	\$43,365	\$26,826	\$28,842	\$13,536	\$1,097,068
Park & Recreation	\$5,224	-	\$12,038	\$19,711	\$10,403	\$17,984	\$6,336	\$338,535
General Fund Total	\$51,982	\$316,316	\$73,739	\$335,093	\$59,346	\$219,237	\$102,476	\$4,762,608
Park Special Revenue	-	-	-	-	-	-	-	\$1,669
Library	\$16,875	-	-	\$1,971	\$160	\$1,050	\$169	\$107,509
Planning & Comm. Dev.	-	\$18,435	\$6,019	\$15,769	\$1,282	\$10,990	\$5,019	\$107,816
Central MT Ag Tech TID	-	-	-	-	-	-	-	\$18,362
Airport TID	-	-	-	-	-	-	-	\$4,862
Downtown TID	-	-	-	-	-	-	-	\$89,949
East Industrial TID	-	-	-	-	-	-	-	\$15,864
Permits	-	\$18,434	\$9,027	\$23,654	\$1,923	\$15,134	\$9,839	\$145,303
Street Lighting	-	-	\$6,022	-	-	-	-	\$131,199
Natural Resources	-	-	\$6,019	\$1,971	\$160	\$231	\$345	\$155,291
Portage Meadows	-	-	-	-	-	-	-	\$2,320
Park Maintenance District	-	-	-	-	-	-	-	\$4,591
Street District	\$1,634	-	\$6,019	\$17,741	\$1,442	\$6,445	\$6,658	\$1,822,133
Federal Block Grant	-	\$2,268	-	\$5,913	\$481	\$3,570	\$1,663	\$36,574
Home Grant	-	-	-	-	-	-	-	\$1,221
Housing Authority	\$1,733	-	-	\$1,971	\$160	\$1,050	\$169	\$30,802
Soccer Park GO Bond	-	-	-	-	-	-	-	\$4,165
West Bank TID Bonds	-	-	-	-	-	-	-	\$59,286
Water	-	-	\$6,019	\$27,596	\$9,344	\$16,178	\$11,166	\$1,888,874
Sewer	\$1,509	-	\$6,019	\$7,884	\$710	\$4,424	\$2,923	\$1,448,293
Storm Drain	-	-	\$6,019	\$5,913	\$412	\$4,193	\$1,329	\$602,340
Sanitation	\$5,101	-	\$6,017	\$5,913	\$481	\$11,480	\$3,893	\$780,109
Swimming Pools	-	-	-	\$7,885	\$1,741	\$2,800	\$1,946	\$98,372
911 Dispatch Center	-	-	\$22,569	\$31,538	\$12,364	\$30,668	\$6,918	\$176,291
Parking	-	\$5,974	-	\$7,885	\$1,841	\$3,457	\$1,689	\$57,528
Recreation	-	-	-	\$3,942	\$1,421	\$3,537	\$1,623	\$80,866
Multisport	-	-	-	-	-	-	-	\$24,723
Icebreaker Road Race	-	-	-	-	-	-	-	\$704
Civic Center Events	-	\$189,113	-	\$7,885	\$641	\$1,644	\$2,766	\$245,801
Central Garage	-	-	-	\$11,827	\$962	\$2,406	\$3,781	\$170,599
Information Technology	-	\$28,863	-	-	-	-	-	\$61,144
Insurance and Safety	-	\$1,676	-	\$1,971	\$160	\$2,988	\$1,023	\$12,924
City Telephone	-	-	-	-	-	-	-	\$2,594
Health & Benefits	-	-	-	-	-	-	-	\$1,573
Human Resources	-	\$9,118	-	\$11,827	\$962	\$6,688	\$3,713	\$52,141
Finance	-	\$48,443	\$6,017	\$37,451	\$3,045	\$39,726	\$12,676	\$192,762
Engineering	-	-	\$6,019	\$23,654	\$1,923	\$18,686	\$7,787	\$224,105
Public Works Admin	-	-	\$18,019	\$5,913	\$9,281	\$9,084	\$3,712	\$74,269
Civic Center Facilities	-	-	-	\$1,971	\$160	\$231	\$340	\$19,269
SID Bonds	-	-	-	-	-	-	-	\$1,207
Total Charges	\$78,834	\$638,640	\$183,543	\$605,138	\$110,402	\$415,897	\$193,623	\$13,718,012

Recurring Charges by Department

Internal Service Provided:	TID		Human Resources	City Telephone	Dispatch	Public Works			Internal Engineering
	Administration Support	Administration Support				Admin	Street	Engineering	
City Commission	-	-	\$4,457	-	-	-	-	-	-
Administration									
General Fund	-	-	\$19,853	\$3,658	-	-	-	-	-
Information Tech Fund	-	-	\$7,293	-	-	-	-	-	-
City Telephone Fund	-	-	-	-	-	-	-	-	-
Civic Center Events Fund	-	-	\$16,207	\$1,698	-	-	-	-	-
Administration Total	-	-	\$43,353	\$5,356	-	-	-	-	-
Fire									
General Fund	-	-	\$58,752	\$7,970	\$462,817	-	-	-	-
Finance									
Finance Fund	-	-	\$14,586	\$5,024	-	-	-	-	-
Finance Total	-	-	\$14,586	\$5,024	-	-	-	-	-
Great Falls Housing Authority									
Housing Authority Fund	-	-	\$21,475	-	-	-	-	-	-
Human Resources									
Human Resources Fund	-	-	-	\$1,400	-	-	-	-	-
Insurance and Safety Fund	-	-	\$810	\$280	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-	-	-
Human Resources Total	-	-	\$810	\$1,680	-	-	-	-	-
Legal									
General Fund	-	-	\$8,914	\$2,520	-	-	-	-	-
Municipal Court									
General Fund	-	-	\$8,103	\$2,800	-	-	-	-	-
Park & Recreation									
General Fund	-	-	\$36,873	\$3,845	-	-	-	-	-
Park Special Revenue Fund	-	-	-	-	-	-	-	-	-
Natural Resources Fund	-	-	\$6,888	-	-	-	-	-	-
Portage Meadows Fund	-	-	\$810	-	-	-	-	-	-
Park Maintenance District Fund	-	-	-	-	-	-	-	-	-
Swimming Pools Fund	-	-	\$52,269	-	-	-	-	-	-
Recreation Fund	-	-	\$32,820	-	-	-	-	-	-
Multisports Fund	-	-	\$13,776	-	-	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-	-	-
Park & Recreation Total	-	-	\$143,436	\$3,845	-	-	-	-	-
Planning & Community Development									
Planning & Comm Dev Fund	-	-	\$8,428	\$2,520	-	-	-	-	-
Permits Fund	-	-	\$6,807	\$3,361	-	-	-	-	-
Federal Block Grant Fund	-	-	\$2,026	\$1,334	-	-	-	-	-
Home Fund	-	-	-	-	-	-	-	-	-
Parking Fund	-	-	\$810	\$157	-	-	-	-	-
Civic Center Facilities Fund	-	-	\$3,241	\$280	-	-	-	-	-
Plan & Community Dev Total	-	-	\$21,312	\$7,652	-	-	-	-	-
Police									
General Fund	-	-	\$90,723	\$18,225	\$872,806	-	-	-	-
HIDTA	-	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	\$19,082	\$5,632	-	-	-	-	-
Police Total	-	-	\$109,805	\$23,857	\$872,806	-	-	-	-
Public Library									
Library Fund	-	-	\$22,285	-	-	-	-	-	-
Public Works									
Street District Fund	-	-	\$32,415	\$2,520	-	\$82,905	-	\$11,344	\$273,989
Water Fund	\$437,932	-	\$33,469	\$4,350	-	\$172,316	\$2,000	\$23,758	\$436,721
Sewer Fund	\$235,991	-	\$12,739	\$840	-	\$134,282	\$1,000	\$192,117	\$247,201
Storm Drain Fund	\$62,275	-	\$389	\$840	-	\$72,525	\$333	\$25,730	\$295,986
Sanitation Fund	\$39,332	-	\$17,423	\$1,400	-	\$69,044	\$3,334	\$2,701	-
Central Garage Fund	-	-	\$8,914	\$2,240	-	\$69,044	\$3,333	\$5,312	-
Engineering Fund	-	-	\$12,561	\$3,641	-	\$89,737	-	-	-
Public Works Admin Fund	-	-	\$2,836	\$1,120	-	-	-	-	-
Public Works Total	\$775,530	-	\$120,746	\$16,951	-	\$689,853	\$10,000	\$260,962	\$1,253,897
Special Districts									
Central MT Ag Tech TID Fund	-	\$17,472	-	-	-	-	-	-	-
Airport TID Fund	-	\$4,363	-	-	-	-	-	-	-
Downtown TID Fund	-	\$88,800	-	-	-	-	-	-	-
East Industrial TID Fund	-	\$15,549	-	-	-	-	-	-	-
Street Lighting Fund	-	-	-	-	-	-	-	-	-
Soccer Park GO Bond Fund	-	-	-	-	-	-	-	-	-
West Bank TID Bonds Fund	-	\$57,915	-	-	-	-	-	-	-
SID Bonds Fund	-	-	-	-	-	-	-	-	-
Special Districts Total	-	\$184,099	-	-	-	-	-	-	-
Total Charges	\$775,530	\$184,099	\$578,034	\$77,655	\$1,335,623	\$689,853	\$10,000	\$260,962	\$1,253,897

Recurring Charges by Department

Internal Service Provided:	Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Mail	Finance	Utility Customer Service & Billing	Central Insurance	Deductible Insurance Recovery	Civic Center Building Services
City Commission	-	-	-	\$2,078	-	\$1,037	-	-
Administration								
General Fund	\$2,314	\$484,805	\$2,198	\$82,465	-	\$62,861	\$7,500	\$267,304
Information Tech Fund	\$614	-	\$63	\$8,727	-	\$15,584	-	\$28,863
City Telephone Fund	-	-	-	\$2,148	-	\$446	-	-
Civic Center Events Fund	-	-	\$2,038	\$15,832	-	\$7,977	-	\$189,113
Administration Total	\$2,928	\$484,805	\$4,299	\$109,172	-	\$86,868	\$7,500	\$485,280
Fire								
General Fund	\$224,977	-	\$2,853	\$35,445	-	\$173,300	\$7,852	-
Finance								
Finance Fund	-	-	-	-	-	\$25,794	-	\$48,443
Finance Total	-	-	-	-	-	\$25,794	-	\$48,443
Great Falls Housing Authority								
Housing Authority Fund	-	-	-	\$4,244	-	-	\$1,733	-
Human Resources								
Human Resources Fund	\$1,598	-	\$1,931	\$4,357	-	\$10,547	-	\$9,118
Insurance and Safety Fund	-	-	-	\$4,016	-	-	-	\$1,676
Health & Benefits	-	-	-	\$1,573	-	-	-	-
Human Resources Total	\$1,598	-	\$1,931	\$9,946	-	\$10,547	-	\$10,794
Legal								
General Fund	\$2,317	-	\$6,742	\$8,991	-	\$20,909	-	\$15,950
Municipal Court								
General Fund	-	-	\$15,859	\$7,157	-	\$13,679	-	\$33,062
Park & Recreation								
General Fund	\$134,275	-	\$613	\$38,954	-	\$52,279	\$5,224	-
Park Special Revenue Fund	-	-	-	\$1,669	-	-	-	-
Natural Resources Fund	\$56,697	\$57,733	\$1,492	\$14,252	-	\$9,503	-	-
Portage Meadows Fund	-	-	-	\$1,084	-	\$426	-	-
Park Maintenance District Fund	-	-	-	-	-	\$4,591	-	-
Swimming Pools Fund	-	-	-	\$8,018	-	\$23,713	-	-
Recreation Fund	\$6,807	-	\$2,263	\$17,658	-	\$10,795	-	-
Multisports Fund	\$3,825	-	-	\$5,313	-	\$1,809	-	-
Icebreaker Road Race	-	-	-	\$704	-	-	-	-
Park & Recreation Total	\$201,604	\$57,733	\$4,368	\$87,652	-	\$103,116	\$5,224	-
Planning & Community Development								
Planning & Comm Dev Fund	\$234	\$6,229	\$3,866	\$12,491	-	\$16,534	-	\$18,435
Permits Fund	\$10,245	\$14,088	\$4,148	\$7,865	-	\$20,778	-	\$18,434
Federal Block Grant Fund	\$528	\$2,632	\$109	\$11,853	-	\$4,197	-	\$2,268
Home Fund	-	-	-	\$696	-	\$525	-	-
Parking Fund	\$4,873	-	\$3	\$12,155	-	\$18,684	-	\$5,974
Civic Center Facilities Fund	-	-	-	\$7,401	-	\$5,645	-	-
Plan & Community Dev Total	\$15,880	\$22,949	\$8,126	\$52,461	-	\$66,363	-	\$45,111
Police								
General Fund	\$324,567	-	\$6,934	\$44,269	-	\$250,225	\$31,406	-
HIDTA	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	-	\$10,377	-	\$37,143	-	-
Police Total	\$324,567	-	\$6,934	\$54,646	-	\$287,368	\$31,406	-
Public Library								
Library Fund	\$8,626	-	-	\$15,238	-	\$41,135	\$16,875	-
Public Works								
Street District Fund	\$705,660	\$553,852	\$2,615	\$65,539	-	\$51,355	\$1,634	-
Water Fund	\$113,759	-	\$119	\$80,997	\$408,882	\$104,268	-	-
Sewer Fund	\$123,246	-	\$209	\$41,829	\$345,648	\$89,722	\$1,509	-
Storm Drain Fund	\$5,180	-	-	\$31,495	\$83,333	\$6,388	-	-
Sanitation Fund	\$442,285	-	\$2,168	\$27,752	\$111,800	\$29,985	\$5,101	-
Central Garage Fund	-	-	-	\$20,363	-	\$42,417	-	-
Engineering Fund	\$16,089	-	\$1,025	\$12,424	-	\$30,559	-	-
Public Works Admin Fund	\$1,428	-	\$1,598	\$12,667	-	\$8,611	-	-
Public Works Total	\$1,407,647	\$553,852	\$7,734	\$293,066	\$949,663	\$363,305	\$8,244	-
Special Districts								
Central MT Ag Tech TID Fund	-	-	-	\$890	-	-	-	-
Airport TID Fund	-	-	-	\$499	-	-	-	-
Downtown TID Fund	-	-	-	\$1,149	-	-	-	-
East Industrial TID Fund	-	-	-	\$315	-	-	-	-
Street Lighting Fund	-	-	-	\$125,177	-	-	-	-
Soccer Park GO Bond Fund	-	-	-	\$4,165	-	-	-	-
West Bank TID Bonds Fund	-	-	-	\$1,371	-	-	-	-
SID Bonds Fund	-	-	-	\$1,207	-	-	-	-
Special Districts Total	-	-	-	\$134,773	-	-	-	-
Total Charges	\$2,190,144	\$1,119,339	\$58,846	\$814,869	\$949,663	\$1,193,421	\$78,834	\$638,640

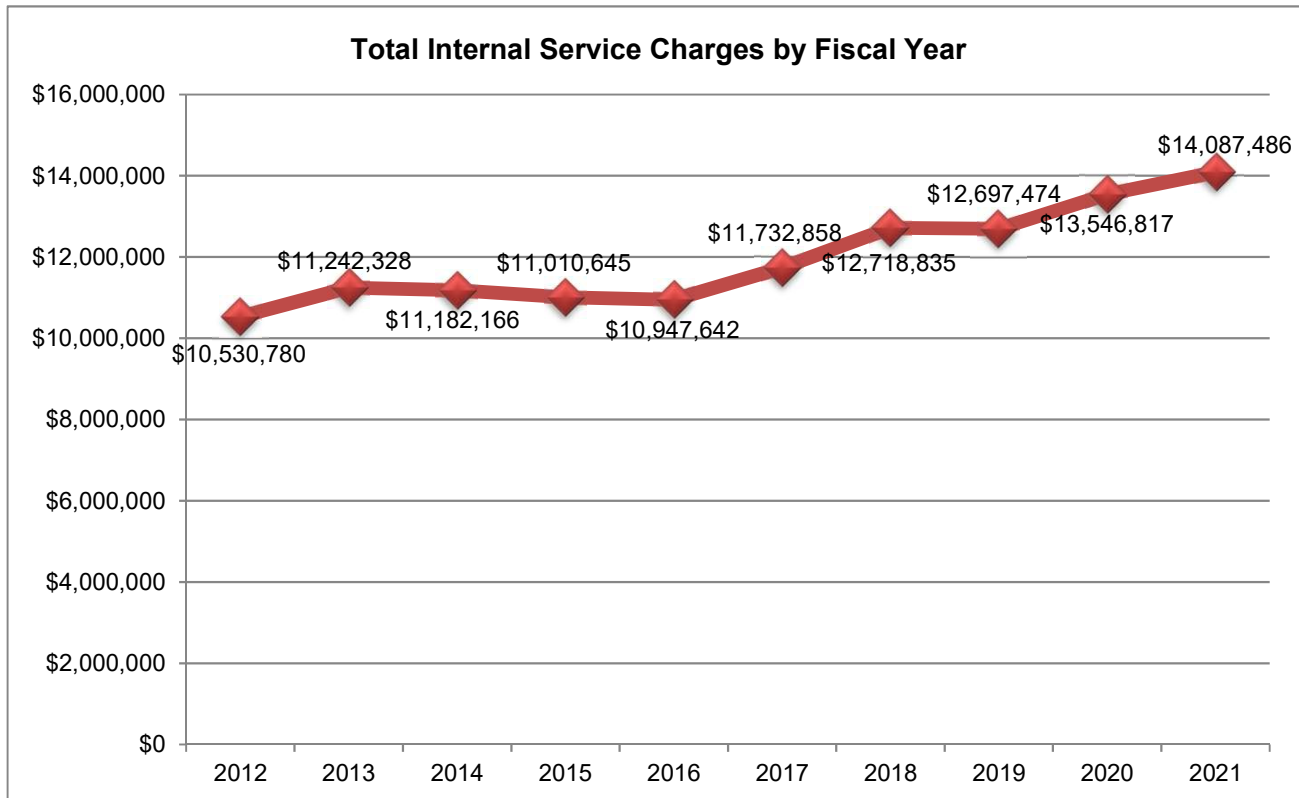
Recurring Charges by Department

Internal Service Provided:	Mapping	Information Technology	Computer Network	Computer Equip Maint	Computer & Equipment Lease	Total
City Commission	-	-	-	-	-	\$7,572
Administration						
General Fund	\$40,635	\$23,653	\$1,924	\$22,664	\$9,245	\$1,031,079
Information Tech Fund	-	-	-	-	-	\$61,144
City Telephone Fund	-	-	-	-	-	\$2,594
Civic Center Events Fund	-	\$7,885	\$641	\$1,644	\$2,766	\$245,801
Administration Total	\$40,635	\$31,538	\$2,565	\$24,308	\$12,011	\$1,340,618
Fire						
General Fund	\$10,533	\$43,365	\$26,826	\$28,842	\$13,536	\$1,097,068
Finance						
Finance Fund	\$6,017	\$37,451	\$3,045	\$39,726	\$12,676	\$192,762
Finance Total	\$6,017	\$37,451	\$3,045	\$39,726	\$12,676	\$192,762
Great Falls Housing Authority						
Housing Authority Fund	-	\$1,971	\$160	\$1,050	\$169	\$30,802
Human Resources						
Human Resources Fund	-	\$11,827	\$962	\$6,688	\$3,713	\$52,141
Insurance and Safety Fund	-	\$1,971	\$160	\$2,988	\$1,023	\$12,924
Health & Benefits	-	-	-	-	-	\$1,573
Human Resources Total	-	\$13,798	\$1,122	\$9,676	\$4,736	\$66,638
Legal						
General Fund	-	\$17,740	\$1,442	\$11,390	\$4,989	\$101,904
Municipal Court						
General Fund	-	\$29,567	\$2,404	\$11,765	\$4,185	\$128,581
Park & Recreation						
General Fund	\$12,038	\$19,711	\$10,403	\$17,984	\$6,336	\$338,535
Park Special Revenue Fund	-	-	-	-	-	\$1,669
Natural Resources Fund	\$6,019	\$1,971	\$160	\$231	\$345	\$155,291
Portage Meadows Fund	-	-	-	-	-	\$2,320
Park Maintenance District Fund	-	-	-	-	-	\$4,591
Swimming Pools Fund	-	\$7,885	\$1,741	\$2,800	\$1,946	\$98,372
Recreation Fund	-	\$3,942	\$1,421	\$3,537	\$1,623	\$80,866
Multisports Fund	-	-	-	-	-	\$24,723
Icebreaker Road Race	-	-	-	-	-	\$704
Park & Recreation Total	\$18,057	\$33,509	\$13,725	\$24,552	\$10,250	\$707,071
Planning & Community Development						
Planning & Comm Dev Fund	\$6,019	\$15,769	\$1,282	\$10,990	\$5,019	\$107,816
Permits Fund	\$9,027	\$23,654	\$1,923	\$15,134	\$9,839	\$145,303
Federal Block Grant Fund	-	\$5,913	\$481	\$3,570	\$1,663	\$36,574
Home Fund	-	-	-	-	-	\$1,221
Parking Fund	-	\$7,885	\$1,841	\$3,457	\$1,689	\$57,528
Civic Center Facilities Fund	-	1,971.00	160.00	\$231	\$340	\$19,269
Plan & Community Dev Total	\$15,046	\$55,192	\$5,687	\$33,382	\$18,550	\$367,711
Police						
General Fund	\$10,533	\$201,057	\$16,347	\$126,592	\$64,185	\$2,057,869
HIDTA	-	-	-	-	-	-
911 Dispatch Center Fund	\$22,569	\$31,538	\$12,364	\$30,668	\$6,918	\$176,291
Police Total	\$33,102	\$232,595	\$28,711	\$157,260	\$71,103	\$2,234,160
Public Library						
Library Fund	-	\$1,971	\$160	\$1,050	\$169	\$107,509
Public Works						
Street District Fund	\$6,019	\$17,741	\$1,442	\$6,445	\$6,658	\$1,822,133
Water Fund	\$6,019	\$27,596	\$9,344	\$16,178	\$11,166	\$1,888,874
Sewer Fund	\$6,019	\$7,884	\$710	\$4,424	\$2,923	\$1,448,293
Storm Drain Fund	\$6,019	\$5,913	\$412	\$4,193	\$1,329	\$602,340
Sanitation Fund	\$6,017	\$5,913	\$481	\$11,480	\$3,893	\$780,109
Central Garage Fund	-	\$11,827	\$962	\$2,406	\$3,781	\$170,599
Engineering Fund	\$6,019	\$23,654	\$1,923	\$18,686	\$7,787	\$224,105
Public Works Admin Fund	\$18,019	\$5,913	\$9,281	\$9,084	\$3,712	\$74,269
Public Works Total	\$54,131	\$106,441	\$24,555	\$72,896	\$41,249	\$7,010,722
Special Districts						
Central MT Ag Tech TID Fund	-	-	-	-	-	\$18,362
Airport TID Fund	-	-	-	-	-	\$4,862
Downtown TID Fund	-	-	-	-	-	\$89,949
East Industrial TID Fund	-	-	-	-	-	\$15,864
Street Lighting Fund	\$6,022	-	-	-	-	\$131,199
Soccer Park GO Bond Fund	-	-	-	-	-	\$4,165
West Bank TID Bonds Fund	-	-	-	-	-	\$59,286
SID Bonds Fund	-	-	-	-	-	\$1,207
Special Districts Total	\$6,022	-	-	-	-	\$324,894
Total Charges	\$183,543	\$605,138	\$110,402	\$415,897	\$193,623	\$13,718,012

Non-Recurring Charges

Revenue Fund:	General	Sewer	Sewer	Street	Permits	Natural Resources	General	Street	Street	
Internal Service Provided:	Fire Hydrant	Storm Drain Operating	Water Sludge Treatment	Lighting District Maintenance	Licensing Admin.	Forestry Services	Green Area Service	Street	Traffic Service - Signs Poles	Total
Expense Fund:										
General Fund										
Administration	-	-	-	-	-	-	\$3,360	-	-	\$3,360
Police	-	-	-	-	-	-	-	\$878	\$750	\$1,628
Park & Rec	-	-	-	-	-	-	-	\$7,500	\$1,000	\$8,500
General Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,360	\$8,378	\$1,750	\$13,488
Street Lighting	-	-	-	\$10,000	-	-	-	-	-	\$10,000
Portage Meadows	-	-	-	-	-	-	\$28,900	-	-	\$28,900
Water	\$50,000	-	\$41,810	-	-	-	-	\$58,973	-	\$150,783
Sewer	-	-	-	-	-	-	\$3,300	\$7,000	-	\$10,300
Storm Drain	-	\$100,000	-	-	-	-	\$20,950	\$9,167	-	\$130,117
Parking	-	-	-	-	-	-	-	-	\$2,500	\$2,500
Engineering	-	-	-	-	\$18,246	-	-	-	-	\$18,246
Public Works Admin	-	-	-	-	-	\$1,000	\$2,640	-	-	\$3,640
Civic Center Facilities	-	-	-	-	-	-	-	\$1,000	\$500	\$1,500
Total Charges	\$50,000	\$100,000	\$41,810	\$10,000	\$18,246	\$1,000	\$59,150	\$84,518	\$4,750	\$369,474

*There are immaterial non-recurring internal service charges not listed in the 2021 schedule for Mapping, Radio Maintenance, Plumber, and Electrician.





Internal Service Charge Funds

Central Garage Fund

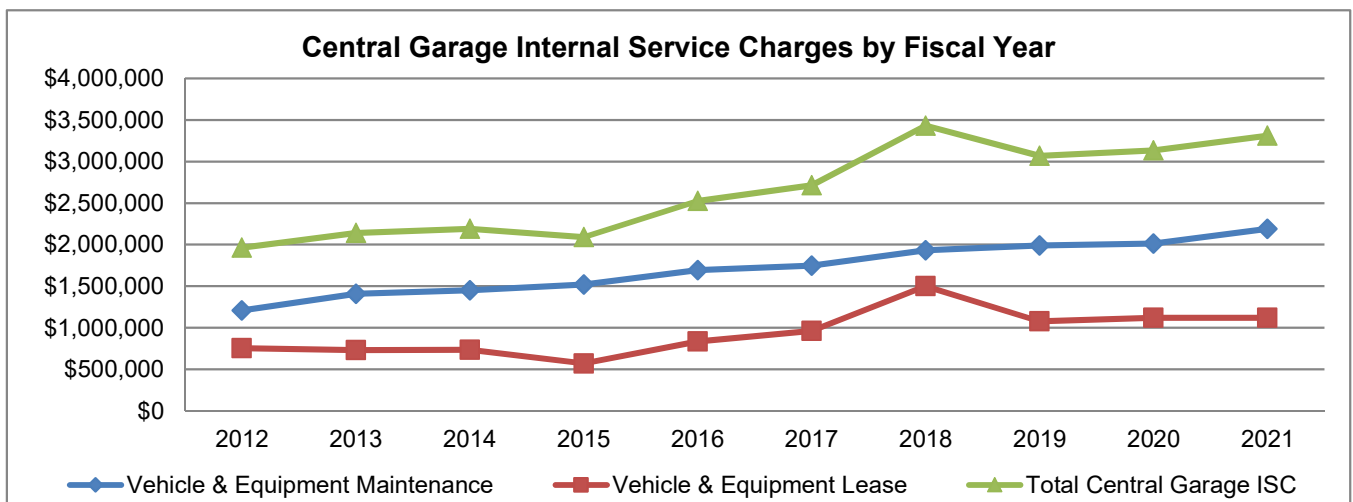
Service Description

The Central Garage Fund was created to account for the operations of the Central Garage. This includes maintenance, fuel dispensing, and replacement services for all major vehicles and motor equipment owned by the City. All equipment purchases for the General and Special Revenue Funds are purchased out of Central Garage. All Enterprise and Internal Service equipment purchases are purchased in each individual fund.

Internal Service Charges:	Based On:
Vehicle & Equipment Maintenance	3 year average of job order charges
Vehicle & Equipment Lease	Equipment assigned to departments

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources				
			Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Total	% of ISC Collections
Revenues:		General Fund				
Internal Service Charges		Administration	\$2,314	\$484,805	\$487,119	14.7%
Vehicle & Equipment Maint.		Legal	\$2,317		\$2,317	0.1%
Vehicle & Equipment Lease		Police	\$324,567	-	\$324,567	9.8%
Total Internal Service Charges		Fire	\$224,977	-	\$224,977	6.8%
Charges for Services		Park & Recreation	\$134,275	-	\$134,275	4.1%
Other		General Fund Total	\$688,450	\$484,805	\$1,173,255	35.5%
Total Revenues		Library	\$8,626	-	\$8,626	0.3%
		Plan & Comm Dev	\$234	\$6,229	\$6,463	0.2%
Expenses:		Permits	\$10,245	\$14,088	\$24,333	0.7%
Personal Services		Natural Resources	\$56,697	\$57,733	\$114,430	3.5%
Supplies		Street District	\$705,660	\$553,852	\$1,259,512	38.1%
Purchased Services		Federal Block Grant	\$528	\$2,632	\$3,160	0.1%
Internal Service		Golf Courses	\$0	-	\$0	0.0%
Capital Outlay		Water	\$113,759	-	\$113,759	3.4%
Total Expenses		Sewer	\$123,246	-	\$123,246	3.7%
Revenue Over (Under) Expenses		Storm Drain	\$5,180	-	\$5,180	0.2%
		Sanitation	\$442,285	-	\$442,285	13.4%
		Parking	\$4,873	-	\$4,873	0.1%
		Recreation	\$6,807	-	\$6,807	0.2%
		Multisports	\$3,825	-	\$3,825	0.1%
		Information Tech	\$614	-	\$614	0.0%
		Human Resources	\$1,598	-	\$1,598	0.0%
		Engineering	\$16,089	-	\$16,089	0.5%
		Public Works Admin	\$1,428	-	\$1,428	0.0%
		Total Charges	\$2,190,144	\$1,119,339	\$3,309,483	100.0%

*Balance of revenues over expenses is for increase in ERS equipment.



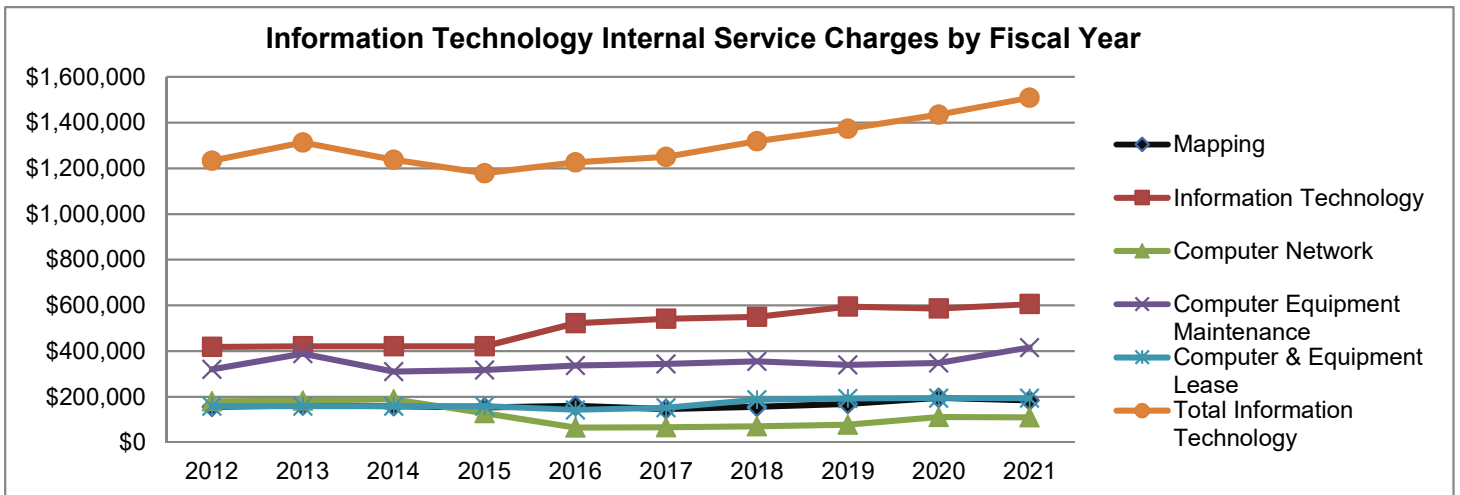
Information Technology Fund

Service Description

The Information Technology Fund was created to provide centralized information technology services which includes the maintenance and use of computer systems, software, and networks. All major equipment purchases for information technology are purchased in the Information Technology Fund. The Mapping division is also part of this fund. The factors for the Information Technology Fund were updated in Fiscal Year 2016 except for the Mapping factors which will be updated in Fiscal Year 2018.

Internal Service Charges:	Based On:
Mapping	Expenses are allocated to departments receiving Mapping services
Information Technology	Number of computers and servers by Dept/Division, Total: 301
Computer Network	Number of computers and servers by Dept/Division plus specific network connections by Department/ Division
Computer Equipment Maintenance	Number of computers and servers plus specific maintenance charges by number of licenses by Dept/Division
Computer & Equipment Lease	Number of computers and equipment by Dept/Division
Mapping Non-Recurring	Mapping services provided to Planning & Comm Dev

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources								
				Mapping	Information Technology	Computer Network	Computer Equipment Maintenance	Computer & Equipment Lease	Total	% of ISC Collections
Revenues:		General Fund								
Internal Service Charges		Administration	\$40,635	\$23,653	\$1,924	\$22,664	\$9,245	\$98,121	6.5%	
Mapping	\$183,542	Municipal Court	-	\$29,567	\$2,404	\$11,765	\$4,185	\$47,921	3.2%	
Information Tech	\$605,138	Legal	-	\$17,740	\$1,442	\$11,390	\$4,989	\$35,561	2.4%	
Computer Network	\$110,402	Police	\$10,533	\$201,057	\$16,347	\$126,592	\$64,185	\$418,714	27.8%	
Computer Equipment Maint	\$415,897	Fire	\$10,533	\$43,365	\$26,826	\$28,842	\$13,536	\$123,102	8.2%	
Computer & Equipment Lease	\$193,623	Park & Recreation	\$12,038	\$19,711	\$10,403	\$17,984	\$6,336	\$66,472	4.4%	
Mapping Non Recurring	\$15,000	General Fund Total	\$73,739	\$335,093	\$59,346	\$219,237	\$102,476	\$789,891	52.4%	
Internal Service Charges Total	\$1,523,602	Library	-	\$1,971	\$160	\$1,050	\$169	\$3,350	0.2%	
Charges for Services	\$1,000	Plan & Comm Dev	\$6,019	\$15,769	\$1,282	\$10,990	\$5,019	\$39,079	2.6%	
Investment Income	\$0	Permits	\$9,027	\$23,654	\$1,923	\$15,134	\$9,839	\$59,577	3.9%	
Other	\$3,000	Street Lighting	\$6,022	-	-	-	-	\$6,022	0.4%	
Total Revenues	\$1,527,602	Natural Resources	\$6,019	\$1,971	\$160	\$231	\$345	\$8,726	0.6%	
Expenses:		Street District	\$6,019	\$17,741	\$1,442	\$6,445	\$6,658	\$38,305	2.5%	
Personal Services	\$707,279	Federal Block Grant	-	\$5,913	\$481	\$3,570	\$1,663	\$11,627	0.8%	
Supplies	\$167,500	Housing Authority	-	\$1,971	\$160	\$1,050	\$169	\$3,350	0.2%	
Purchased Services	\$562,880	Water	\$6,019	\$27,596	\$9,344	\$16,178	\$11,166	\$70,303	4.7%	
Internal Service	\$61,144	Sewer	\$6,019	\$7,884	\$710	\$4,424	\$2,923	\$21,960	1.5%	
Capital Outlay	\$0	Storm Drain	\$6,019	5,913	412	4,193	1,329	\$17,866	1.2%	
Total Expenses	\$1,498,803	Sanitation	\$6,017	\$5,913	\$481	\$11,480	\$3,893	\$27,784	1.8%	
Revenue Over (Under) Expenses	\$28,799	Swimming Pools	-	\$7,885	\$1,741	\$2,800	\$1,946	\$14,372	1.0%	
Reserved fund balance will be used for Capital Outlay		911 Dispatch Center	\$22,569	\$31,538	\$12,364	\$30,668	\$6,918	\$104,057	6.9%	
		Parking	-	\$7,885	\$1,841	\$3,457	\$1,689	\$14,872	1.0%	
		Recreation	-	\$3,942	\$1,421	\$3,537	\$1,623	\$10,523	0.7%	
		Civic Center Events	-	\$7,885	\$641	\$1,644	\$2,766	\$12,936	0.9%	
		Central Garage	-	\$11,827	\$962	\$2,406	\$3,781	\$18,976	1.3%	
		Insurance and Safety	-	\$1,971	\$160	\$2,988	\$1,023	\$6,142	0.4%	
		Human Resources	-	\$11,827	\$962	\$6,688	\$3,713	\$23,190	1.5%	
		Finance	\$6,017	\$37,451	\$3,045	\$39,726	\$12,676	\$98,915	6.6%	
		Engineering	\$6,019	\$23,654	\$1,923	\$18,686	\$7,787	\$58,069	3.8%	
		Public Works Admin	\$18,019	\$5,913	\$9,281	\$9,084	\$3,712	\$46,009	3.0%	
		Civic Center Facilities	-	\$1,971	\$160	\$231	\$340	\$2,702	0.2%	
		Total Charges	\$183,543	\$605,138	\$110,402	\$415,897	\$193,623	\$1,508,603	100.0%	



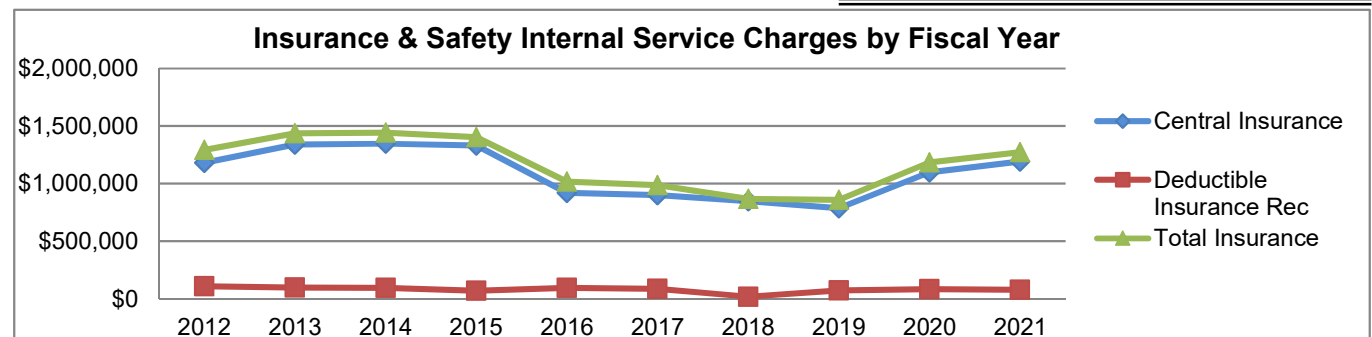
Insurance and Safety Fund

Service Description

The Insurance & Safety Fund was created to account for central insurance and safety program costs of the City. This includes centralized handling of premium payments and general insurance administration.

Internal Service Charges:	Based On:
Central Insurance	Salary figures of departments for liability; asset list for property
Deductible Insurance Recovery	Direct charge to departments who incurred liability claims in the previous year

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources				
		Central Insurance	Deductible Insurance Recovery	Total	% of ISC Collections	
Revenues:						
Internal Service Charges		General Fund				
Central Insurance	\$1,193,421	City Commission	\$1,037	-	\$1,037	0.1%
Deductible Insurance Recovery	\$78,834	Administration	\$62,861	\$7,500	\$70,361	5.5%
Total Internal Service Charges	<u>\$1,272,255</u>	Municipal Court	\$13,679	\$0	\$13,679	1.1%
Other Revenue	\$3,269	Legal	\$20,909	-	\$20,909	1.6%
Total Revenues	<u><u>\$1,275,524</u></u>	Police	\$250,225	\$31,406	\$281,631	22.1%
		Fire	\$173,300	7,852.00	\$181,152	14.2%
		Park & Recreation	\$52,279	\$5,224	\$57,503	4.5%
		General Fund Total	<u>\$574,290</u>	<u>\$51,982</u>	<u>\$626,272</u>	<u>49.2%</u>
Expenses:						
Personal Services	\$78,247	Park Special Revenue	-	-	-	0.0%
Supplies	\$6,780	Library	\$41,135	16,875.00	\$58,010	4.6%
Purchased Services	\$1,272,275	Planning & Comm. Dev.	\$16,534	-	\$16,534	1.3%
Internal Service	\$12,924	Permits	\$20,778	-	\$20,778	1.6%
Capital Outlay	\$0	Natural Resources	\$9,503	-	\$9,503	0.7%
Total Expenses	<u><u>\$1,370,226</u></u>	Portage Meadows	\$426	-	\$426	0.0%
Revenue Over (Under) Expenses	<u><u>(\$94,702)</u></u>	Park Maintenance District	\$4,591	-	\$4,591	0.4%
		Street District	\$51,355	\$1,634	\$52,989	4.2%
		Federal Block Grant	\$4,197	-	\$4,197	0.3%
		Home Grant	\$525	-	\$525	0.0%
		Housing Authority	\$0	1,733.00	\$1,733	0.1%
		Water	\$104,268	\$0	\$104,268	8.2%
		Sewer	\$89,722	1,509.00	\$91,231	7.2%
		Storm Drain	\$6,388	-	\$6,388	0.5%
		Sanitation	\$29,985	\$5,101	\$35,086	2.8%
		Swimming Pools	\$23,713	-	\$23,713	1.9%
		911 Dispatch Center	\$37,143	-	\$37,143	2.9%
		Parking	\$18,684	-	\$18,684	1.5%
		Recreation	\$10,795	-	\$10,795	0.8%
		Multisport	\$1,809	-	\$1,809	0.1%
		Civic Center Events	\$7,977	-	\$7,977	0.6%
		Central Garage	\$42,417	-	\$42,417	3.3%
		Information Technology	\$15,584	-	\$15,584	1.2%
		City Telephone	\$446	-	\$446	0.0%
		Human Resources	\$10,547	-	\$10,547	0.8%
		Finance	\$25,794	-	\$25,794	2.0%
		Engineering	\$30,559	-	\$30,559	2.4%
		Public Works Admin	\$8,611	-	\$8,611	0.7%
		Civic Center Facilities	\$5,645	-	\$5,645	0.4%
		Total Charges	<u><u>\$1,193,421</u></u>	<u><u>\$78,834</u></u>	<u><u>\$1,272,255</u></u>	<u><u>100.0%</u></u>



Health and Benefits Fund

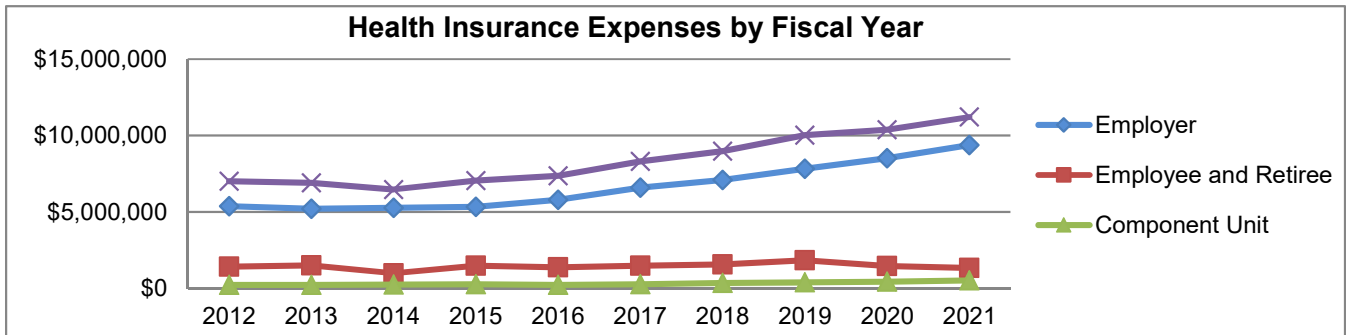
Service Description

The Health & Benefits Fund was created to account for payroll deductions made to the City's health insurance plan and process payments of health insurance premiums from the Montana Municipal Interlocal Authority's Health Benefit program.

Internal Service Charges:	Based On:
No Internal Service Charge- Direct Expense under Personal Services- Health Insurance	The City pays: Employee, \$9,396; Employee with Children: \$15,983; Employee & Spouse: \$18,156; Family: \$25,121 annually The Employee pays: Employee: \$721; Employee with Children: \$1,776; Employee & Spouse: \$2,017; Employee with Family: \$2,791 annually

FY 2021 Budget		Budgeted Health Insurance Expense	
Revenues:		Health Insurance	% of Contributions
Charges for Services		General Fund	
Component Units	\$510,475	City Commission	\$68,656 0.7%
Retirees	\$995,372	Administration	\$272,949 2.9%
Employee & Employer*	<u>\$9,708,402</u>	Municipal Court	\$137,948 1.5%
Total Charges for Services	<u>\$11,214,249</u>	Legal	\$155,846 1.7%
Interest	\$0	Police	\$2,128,120 22.7%
Refunds & Reimbursements	\$0	Fire	\$1,538,106 16.4%
Total Revenues	<u><u>\$11,214,249</u></u>	Park & Recreation	\$308,883 3.3%
		General Fund Total	<u><u>\$4,610,508</u></u> 49.2%
Expenses:		Library Fund	\$216,258 2.3%
Personal Services	-	Plan & Comm Dev Fund	\$150,516 1.6%
Supplies	-	Permits Fund	\$202,205 2.2%
Purchased Services	\$11,223,748	Natural Resources Fund	\$71,466 0.8%
Internal Service	\$1,573	Park Maintenance District	\$68,398 0.7%
Capital Outlay	-	Street District Fund	\$600,704 6.4%
Total Expenses	<u><u>\$11,225,321</u></u>	HIDTA Special Revenue Fund	\$25,121 0.3%
Revenue Over (Under) Expenses	<u><u>(\$11,072)</u></u>	Federal Block Grant Fund	\$39,215 0.4%
		Home Fund	\$2,819 0.0%
		Housing Authority Fund	\$310,962 3.3%
		Golf Courses Fund	\$0 0.0%
		Water Fund	\$663,863 7.1%
		Sewer Fund	\$257,611 2.7%
		Storm Drain Fund	\$52,285 0.6%
		Sanitation Fund	\$381,482 4.1%
		Swimming Pools Fund	\$41,106 0.4%
		911 Dispatch Center Fund	\$454,040 4.8%
		Parking Fund	\$11,099 0.1%
		Recreation Fund	\$34,517 0.4%
		Civic Center Events Fund	\$28,188 0.3%
		Central Garage Fund	\$228,517 2.4%
		Information Tech Fund	\$130,549 1.4%
		Insurance & Safety	\$15,983 0.2%
		Human Resources Fund	\$80,225 0.9%
		City Telephone Fund	\$2,349 0.0%
		Finance Fund	\$243,930 2.6%
		Engineering Fund	\$258,383 2.8%
		Public Works Admin Fund	\$86,554 0.9%
		Civic Center Facilities Fund	\$104,811 1.1%
		Total Health Insurance Expense	<u><u>\$9,373,664</u></u> 100.0%

*Employee expense not reflected in employer budget contribution, shown directly as a revenue.



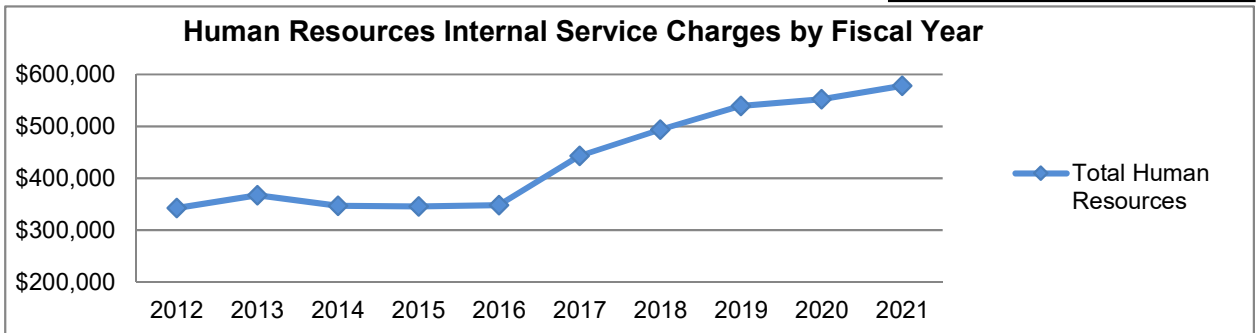
Human Resources Fund

Service Description

The Human Resources Fund was created to account for providing professional services to the management of the City, its employees, and the public through the administration of a comprehensive Human Resources program.

Internal Service Charges: Human Resources Based On: Employee average from prior two years

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources	
		Human Resources	% of ISC Collections
Revenues:			
Internal Service Charges			
Human Resources	\$578,034		
Total Internal Service Charges	\$578,034		
Other Revenue	-		
Total Revenues	\$578,034		
Expenses:			
Personal Services	\$473,884		
Supplies	\$28,520		
Purchased Services	\$29,900		
Internal Service	\$52,141		
Capital Outlay	\$0		
Total Expenses	\$584,445		
Revenue Over (Under) Expenses	(\$6,411)		
*Unreserved fund balance will be used for Capital Outlay.			
		General Fund	
		City Commission	\$4,457 0.8%
		Administration	\$19,853 3.4%
		Municipal Court	\$8,103 1.4%
		Legal	\$8,914 1.5%
		Police	\$90,723 15.7%
		Fire	\$58,752 10.2%
		Park & Recreation	\$36,873 6.4%
		General Fund Total	\$227,675 39.4%
		Library	\$22,285 3.9%
		Planning & Comm. Dev.	\$8,428 1.5%
		Permits	\$6,807 1.2%
		Natural Resources	\$6,888 1.2%
		Portage Meadows	\$810 0.1%
		Street District	\$32,415 5.6%
		Federal Block Grant	\$2,026 0.4%
		Housing Authority	\$21,475 3.7%
		Golf Courses	\$0 0.0%
		Water	\$33,469 5.8%
		Sewer	\$12,739 2.2%
		Storm Drain	\$389 0.1%
		Sanitation	\$17,423 3.0%
		Swimming Pools	\$52,269 9.0%
		911 Dispatch Center	\$19,082 3.3%
		Parking	\$810 0.1%
		Recreation	\$32,820 5.7%
		Multisport	\$13,776 2.4%
		Civic Center Events	\$16,207 2.8%
		Central Garage	\$8,914 1.5%
		Information Technology	\$7,293 1.3%
		Insurance and Safety	\$810 0.1%
		Finance	\$14,586 2.5%
		Engineering	\$12,561 2.2%
		Public Works Admin	\$2,836 0.5%
		Civic Center Facilities	\$3,241 0.6%
		Total Charges	\$578,034 100.0%



City Telephone Fund

Service Description

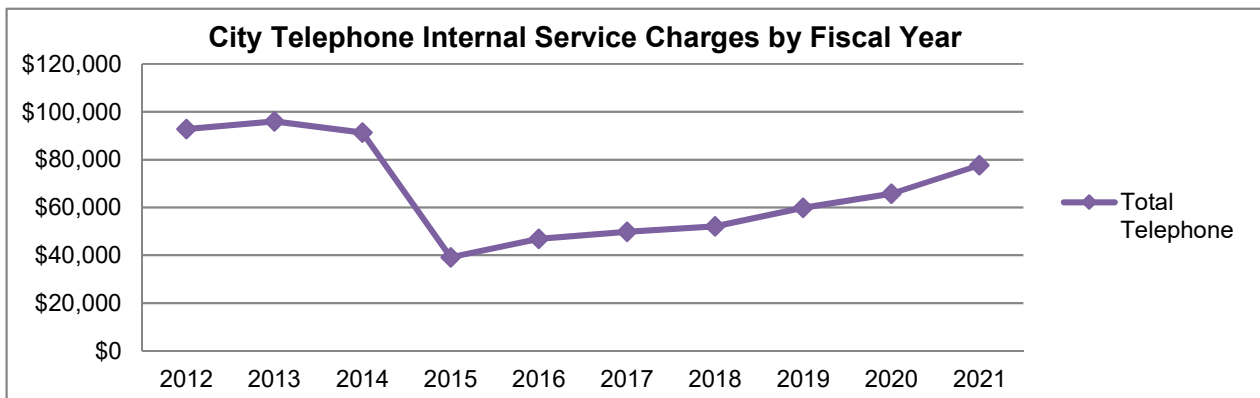
The City Telephone Fund was created to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers for the Civic Center and Police Department buildings.

Internal Service Charges:
City Telephone

Based On:
Number of telephone extensions

FY 2021 Budget	
Revenues:	
Internal Service Charges	
City Telephone	\$77,655
Total Internal Service Charges	\$77,655
Other Revenue	-
Total Revenues	\$77,655
Expenses:	
Personal Services	\$19,306
Purchased Services	\$50,088
Internal Service	\$2,594
Capital Outlay	-
Total Expenses	\$71,988
Revenue Over (Under) Expenses	\$5,667

Internal Service Charges (ISC) Revenue Sources		
	City Telephone	% of ISC Collections
General Fund		
Administration	\$3,658	4.7%
Municipal Court	\$2,800	3.6%
Legal	\$2,520	3.2%
Police	\$18,225	23.5%
Fire	\$7,970	10.3%
Park & Recreation	\$3,845	5.0%
General Fund Total	\$39,018	50.2%
Plan & Comm Dev		
Plan & Comm Dev	\$2,520	3.2%
Permits	\$3,361	4.3%
Street	\$2,520	3.2%
Federal Block Grant	\$1,334	1.7%
Water	\$4,350	5.6%
Sewer	\$840	1.1%
Storm Drain	\$840	1.1%
Sanitation	\$1,400	1.8%
911 Dispatch Center	\$5,632	7.3%
Parking	\$157	0.2%
Civic Center Events	\$1,698	2.2%
Central Garage	\$2,240	2.9%
Insurance and Safety	\$280	0.4%
Human Resources	\$1,400	1.8%
Finance	\$5,024	6.5%
Engineering	\$3,641	4.7%
PW Admin	\$1,120	1.4%
Civic Center Facilities	\$280	0.4%
Total Charges	\$77,655	100.0%



Finance Fund

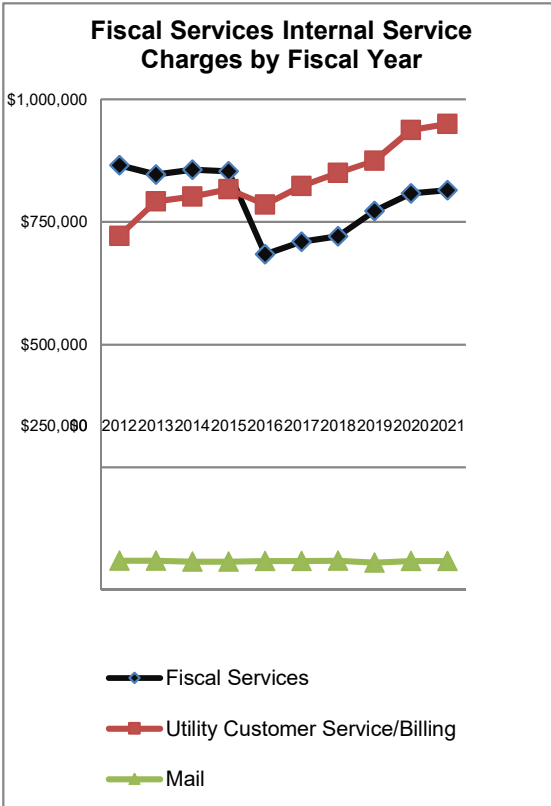
Service Description

The Finance Fund was created to account for providing centralized services for accounting, assessments, budgeting, cash investments, utility billing, utility customer services, debt issuance, payroll, mail, and capital asset tracking.

Internal Service Charges:	Based On:
Mail	Usage for last completed fiscal year
Fiscal Services	Accounting: prior 2 years number of transactions less payroll, misc billing & budget transactions; Payroll: employee average from prior two years; Taxes/ Assessments: based on number of parcels assessed
Utility Customer Service & Billing	Based on average revenue of utilities funds for prior 2 years

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources				
		Utility Cust.				
		Mail	Fiscal Services	Service & Billing	Total	% of ISC Collections
Revenues:						
Internal Service Charges		General Fund				
Mail	\$58,846	-	\$2,078	-	\$2,078	0.1%
Fiscal Services	\$814,869	\$2,198	\$82,465	-	\$84,663	4.6%
Utility Customer Service & Billing	\$949,663	\$15,859	\$7,157	-	\$23,016	1.3%
Total Internal Service Charges	<u>\$1,823,378</u>	\$6,742	\$8,991	-	\$15,733	0.9%
Other Revenue	-	\$6,934	\$44,269	-	\$51,203	2.8%
Total Revenues	<u><u>\$1,823,378</u></u>	\$2,853	\$35,445	-	\$38,298	2.1%
		\$613	\$38,954	-	\$39,567	2.2%
		<u>\$35,199</u>	<u>\$219,359</u>	<u>-</u>	<u>\$254,558</u>	<u>14.0%</u>
Expenses:						
Personal Services	\$1,190,960	Park Special Revenue				
Supplies	\$18,100	Library				
Purchased Services	\$372,062	Planning & Comm. Dev.				
Internal Service	\$192,762	Central MT Ag Tech TID				
Capital Outlay	\$50,000	Airport TID				
Total Expenses	<u>\$1,823,884</u>	Downtown TID				
		East Industrial TID				
		Permits				
Revenue Over (Under) Expenses*	<u><u>(\$506)</u></u>	Street Lighting				
		Natural Resources				
		Portage Meadows				
		Street District				
		Federal Block Grant				
		Home Grant				
		Housing Authority				
		Soccer Park GO Bond				
		West Bank TID Bonds				
		Golf Courses				
		Water				
		Sewer				
		Storm Drain				
		Sanitation				
		Swimming Pools				
		911 Dispatch Center				
		Parking				
		Recreation				
		Multisport				
		Icebreaker Road Race				
		Civic Center Events				
		Central Garage				
		Information Technology				
		Insurance and Safety				
		City Telephone				
		Health & Benefits				
		Human Resources				
		Engineering				
		Public Works Admin				
		Civic Center Facilities				
		SID Bonds				
		<u>\$58,846</u>	<u>\$814,869</u>	<u>\$949,663</u>	<u>\$1,823,378</u>	<u>100.0%</u>

*Balance of revenues under expenses will come from Fund Balance.



Engineering Fund

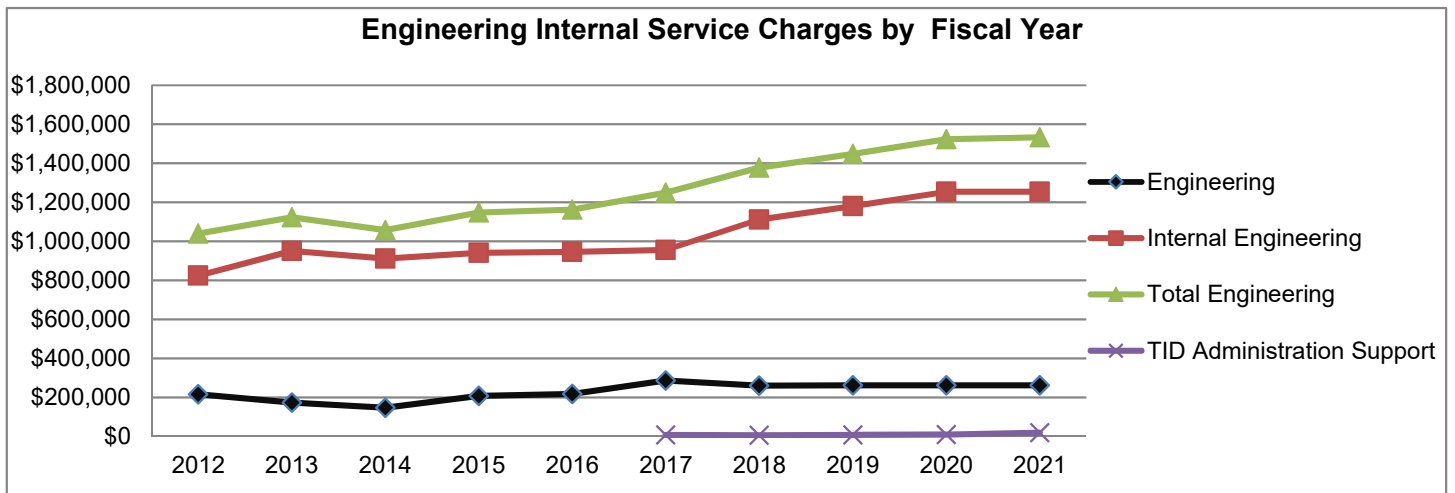
Service Description

The Engineering Fund was created to account for engineering technical support for the Utilities and Operation branches of Public Works and other departments with the City.

Internal Service Charges:

Engineering	Based on previous years actual time spent on specific projects for the various departments
Internal Engineering	Based on previous years actual time spent on specific projects for the various departments- charged to capital outlay
TID Admin Support	Based on 7.5% of prior year Tax Increment, divided out 45% General Fund, 45% Planning & CD, and 10% Engineering

FY 2021 Budget	Internal Service Charges (ISC) Revenue Sources					
	TID					
	Engineering	Internal Engineering	Administration Support	Total	% of ISC Collections	
Revenues:						
Internal Service Charges						
Engineering			\$1,747	\$1,747	0.1%	
Internal Engineering	\$260,962		\$436	\$436	0.0%	
TID Administration Support	\$1,253,897		\$8,880	\$8,880	0.6%	
Total Internal Service Charges	\$18,409		\$1,555	\$1,555	0.1%	
Licenses and Permits	\$1,533,268		\$5,792	\$5,792	0.4%	
Charges for Services	\$28,000	\$11,344	\$273,989	\$285,333	18.6%	
Transfer in from the GF	\$104,000	\$23,758	\$436,721	\$460,479	30.0%	
Total Revenues	\$63,143	\$192,117	\$247,201	\$439,318	28.7%	
	\$1,728,411	\$25,730	\$295,986	\$321,716	21.0%	
Expenses:						
Sanitation Fund		\$2,701		\$2,701	0.2%	
Central Garage Fund		\$5,312		\$5,312	0.3%	
Total Charges		\$260,962	\$1,253,897	\$18,410	\$1,533,269	100%
Personal Services	\$1,370,133					
Supplies	\$44,100					
Purchased Services	\$88,802					
Debt Service	\$0					
Internal Service	\$242,351					
Capital Outlay	\$7,000					
Total Expenses	\$1,752,386					
Revenue Over (Under) Expenses*	(\$23,975)					



Public Works Admin Fund

Service Description

The Public Works Admin Fund was created to account for the overall planning, organizing, and coordination of the three branches of Public Works: utilities, operations, and engineering.

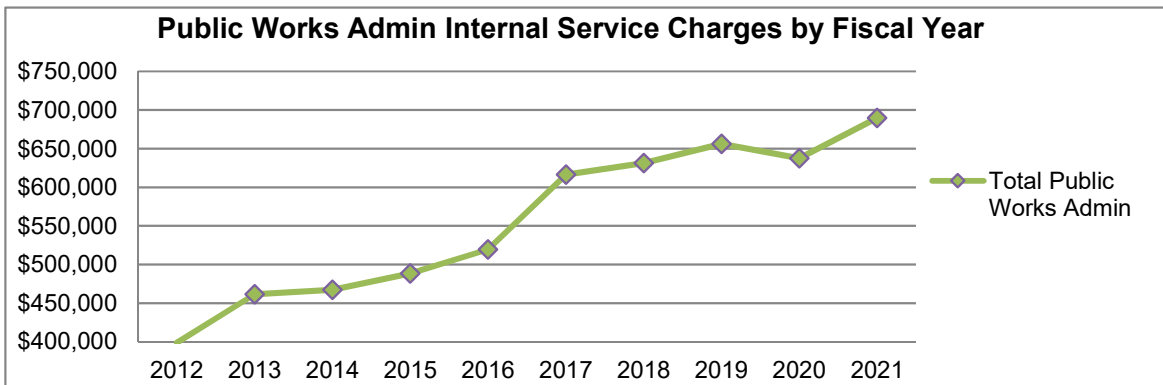
Internal Service Charges:
Public Works Admin

Based On:
Charges are divided by a percentage established by Prior PW administration

FY 2021 Budget	
Revenues:	
Internal Service Charges	
Public Works Admin	\$689,853
Total Internal Service Charges	<u>\$689,853</u>
Other Revenue	-
Total Revenues	<u><u>\$689,853</u></u>
Expenses:	
Personal Services	\$411,394
Supplies	\$40,200
Purchased Services	\$148,301
Internal Service	\$77,909
Capital Outlay	\$18,000
Total Expenses	<u><u>\$695,804</u></u>
Revenue Over (Under) Expenses*	<u><u>(\$5,951)</u></u>

Internal Service Charges (ISC) Revenue Sources		
	Public Works Admin	% of ISC Collections
Street District Fund	\$82,905	12.0%
Water Fund	\$172,316	25.0%
Sewer Fund	\$134,282	19.5%
Storm Drain Fund	\$72,525	10.5%
Sanitation Fund	\$69,044	10.0%
Central Garage Fund	\$69,044	10.0%
Engineering Fund	\$89,737	13.0%
Total Charges	<u><u>\$689,853</u></u>	<u><u>100%</u></u>

*Balance of revenues under expenses will come from Fund Balance.



Civic Center Facility Services Fund

Service Description

The Civic Center Facility Services Fund was created to account for the costs of maintaining and operating the Civic Center and the City departments located there.

Internal Service Charges:

Civic Center Building Services

Based On:

Based on square footage of usage by Departments located in the Civic Center

FY 2021 Budget		Internal Service Charges (ISC) Revenue Sources		
Revenues:			Civic Center Building Services	% of ISC Collections
Internal Service Charges		General Fund		
Civic Center Building Services	\$638,640	Administration	\$267,304	41.9%
Total Internal Service Charges	\$638,640	Municipal Court	\$33,062	5.2%
Other Revenue	-	Legal	\$15,950	2.5%
Total Revenues	\$638,640	General Fund Total	\$316,316	49.5%
Expenses:		Planning & Community Dev Fund	\$18,435	2.9%
Personal Services	\$353,721	Permits Fund	\$18,434	2.9%
Supplies	\$26,250	Federal Block Grant Fund	\$2,268	0.4%
Purchased Services	\$236,900	Parking Fund	\$5,974	0.9%
Internal Service	\$21,769	Civic Center Events Fund	\$189,113	29.6%
Capital Outlay	\$0	Information Tech Fund	\$28,863	4.5%
Total Expenses	\$638,640	Insurance and Safety Fund	\$1,676	0.3%
Revenue Over (Under) Expenses*	\$0	Human Resources Fund	\$9,118	1.4%
		Finance Fund	\$48,443	7.6%
		Total Charges	\$638,640	100%

*Balance of revenues under expenses will come from Fund Balance.

