



# Internal Service Charges

FISCAL YEAR 2024  
JULY 1, 2023 TO JUNE 30, 2024

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## Summary

### **Internal Service Charges**

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. For Fiscal Year 2024, the following factors were adjusted: 1) Mail due to processing mail in house.

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
<b>Administration</b>		
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
	Non-Recurring Mapping	Mapping services provided to Planning & Comm Develop
	Information Technology	Number of computers and servers by Department/ Division
Information Technology*	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
<b>Fire</b>		
General	Fire Hydrant	Fixed charge of \$60,375
<b>Finance</b>		
	Mail	Actual usage May 1st through April 30th
Finance*	Fiscal Services	Accounting: prior 2 years number of transactions less payroll; Taxes/ Assessments: based on number of parcels assessed.
	Utility Customer Service & Billing	Average revenue of utility funds for prior 2 years
<b>Human Resources</b>		
Human Resources*	Human Resources	Employee average from prior two years; Payroll: Employee average from prior two years;
	Central Insurance	Salary figures of departments for liability; asset list for property
Insurance & Safety*	Deductible Insurance Recovery	Direct charge to departments who incurred liability claims in previous year
Health & Benefits*	Health Insurance Expense**	The City pays: Employee, \$1,056; Employee with Children: \$7,388; Employee & Spouse: \$9,677; Family: \$16,988 annually
<b>Park &amp; Recreation</b>		
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	Permits 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

<b>Revenue Fund:</b>	General	General/ Engineering/ Planning & CD	Human Resources Fund	City Telephone	911 Dispatch Center	Public Works Admin	Street
<b>Internal Service Provided:</b>	Administration Support	TID Administration Support	Human Resources	City Telephone	Dispatch	Public Works Admin	Street
<b>Expense Fund:</b>							
<b>General Fund</b>							
City Commission	-	-	7,874	339	-	-	-
Administration	-	-	29,921	4,715	-	-	-
Municipal Court	-	-	23,622	3,549	-	-	-
Legal	-	-	22,047	3,194	-	-	-
Police	-	-	188,973	22,885	843,894	-	-
Fire	-	-	111,809	10,544	455,780	-	-
Park & Recreation	-	-	74,015	4,818	-	-	-
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,261</b>	<b>\$ 50,044</b>	<b>\$ 1,299,674</b>	<b>\$ -</b>	<b>\$ -</b>
Park Special Revenue	-	-	-	-	-	-	-
Library	-	-	29,921	-	-	-	-
Planning & Comm. Dev.	-	-	15,748	3,194	-	-	-
Central MT Ag Tech TID	-	29,250	-	-	-	-	-
Airport TID	-	14,250	-	-	-	-	-
Downtown TID	-	116,250	-	-	-	-	-
East Industrial TID	-	28,875	-	-	-	-	-
Permits	-	-	20,472	4,259	-	-	-
Street Lighting	-	-	-	-	-	-	-
Natural Resources	-	-	17,323	-	-	-	-
Portage Meadows	-	-	3,149	-	-	-	-
Park Maintenance District	-	-	-	-	-	-	-
Street District	-	-	47,244	3,165	-	96,614	-
Federal Block Grant	-	-	4,724	710	-	-	-
Home Grant	-	-	-	-	-	-	-
Housing Authority	-	-	-	-	-	-	-
Soccer Park GO Bond	-	-	-	-	-	-	-
West Bank TID Bonds	-	66,375	-	-	-	-	-
Water	476,657	-	55,118	5,442	-	200,778	2,000
Sewer	264,735	-	26,771	1,070	-	156,526	1,000
Storm Drain	69,861	-	2,362	1,070	-	84,520	333
Sanitation	44,123	-	37,794	1,812	-	80,464	3,334
Swimming Pools	-	-	111,810	-	-	-	-
911 Dispatch Center	-	-	33,070	6,101	-	-	-
Parking	-	-	787	194	-	-	-
Recreation	-	-	80,314	-	-	-	-
Multisport	-	-	6,299	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-
Civic Center Events	-	-	39,370	2,147	-	-	-
Central Garage	-	-	18,897	2,790	-	80,465	3,333
Information Technology	-	-	12,599	-	-	-	-
Insurance and Safety	-	-	-	-	-	-	-
City Telephone	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-
Human Resources	-	-	-	2,839	-	-	-
Finance	-	-	32,283	6,050	-	-	-
Engineering	-	-	26,771	4,623	-	104,584	-
Public Works Admin	-	-	9,449	1,726	-	-	-
Civic Center Facilities	-	-	6,299	355	-	-	-
SID Bonds	-	-	-	-	-	-	-
<b>Total Charges</b>	<b>\$ 855,376</b>	<b>\$ 255,000</b>	<b>\$ 1,096,835</b>	<b>\$ 97,591</b>	<b>\$ 1,299,674</b>	<b>\$ 803,951</b>	<b>\$ 10,000</b>

## 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	Finance	Utility Customer Service & Billing	Central Insurance
<b>Expense Fund:</b>								
<b>General Fund</b>								
City Commission	-	-	-	-	-	3,941	-	1,395
Administration	-	-	-	588,627	3,935	93,426	-	108,568
Municipal Court	-	-	-	-	26,224	8,241	-	19,925
Legal	-	-	1,687	-	3,499	10,352	-	32,646
Police	-	-	324,242	-	7,500	50,972	-	390,496
Fire	-	-	231,654	-	473	40,812	-	253,462
Park & Recreation	-	-	161,059	-	22	44,852	-	77,415
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 718,642</b>	<b>\$ 588,627</b>	<b>\$ 41,653</b>	<b>\$ 252,596</b>	<b>\$ -</b>	<b>\$ 883,907</b>
Park Special Revenue	-	-	-	-	-	1,922	-	-
Library	-	-	4,262	-	-	17,545	-	60,117
Planning & Comm. Dev.	-	-	851	6,229	1,186	14,382	-	24,676
Central MT Ag Tech TID	-	-	-	-	-	1,024	-	-
Airport TID	-	-	-	-	-	575	-	-
Downtown TID	-	-	-	-	-	1,323	-	-
East Industrial TID	-	-	-	-	-	363	-	-
Permits	-	-	2,778	14,088	6,911	9,056	-	32,989
Street Lighting	-	-	-	-	-	144,136	-	-
Natural Resources	-	-	49,111	60,369	1,884	16,411	-	17,307
Portage Meadows	-	-	-	-	-	1,248	-	658
Park Maintenance District	-	-	3,667	-	-	-	-	7,032
Street District	230,000	240,000	624,424	628,833	3,652	75,462	-	67,131
Federal Block Grant	-	-	771	2,632	189	13,648	-	6,380
Home Grant	-	-	-	-	-	801	-	954
Housing Authority	-	-	-	-	-	-	-	-
Soccer Park GO Bond	-	-	-	-	-	4,796	-	-
West Bank TID Bonds	-	-	-	-	-	1,578	-	-
Water	160,000	540,000	109,218	-	654	93,262	468,810	201,464
Sewer	220,000	200,000	113,959	-	218	48,162	376,194	127,495
Storm Drain	120,000	220,000	1,042	-	-	36,264	99,659	7,658
Sanitation	10,000	-	710,988	-	742	31,954	142,952	49,263
Swimming Pools	-	-	-	-	-	9,232	-	27,866
911 Dispatch Center	-	-	-	-	-	11,948	-	58,465
Parking	-	-	4,052	-	-	13,996	-	33,039
Recreation	-	-	1,755	-	742	20,332	-	13,946
Multisport	-	-	6,951	-	-	6,118	-	2,453
Icebreaker Road Race	-	-	-	-	-	811	-	-
Civic Center Events	-	-	-	-	1,404	18,229	-	11,740
Central Garage	60,000	-	-	-	7	23,446	-	64,222
Information Technology	-	-	-	-	22	10,048	-	26,752
Insurance and Safety	-	-	-	-	-	4,624	-	-
City Telephone	-	-	-	-	-	2,473	-	728
Health & Benefits	-	-	-	-	-	1,811	-	-
Human Resources	-	-	289	-	3,732	5,017	-	26,772
Finance	-	-	-	-	-	-	-	41,742
Engineering	-	-	12,890	-	902	14,305	-	54,594
Public Works Admin	-	-	388	-	-	14,585	-	13,552
Civic Center Facilities	-	-	-	-	-	8,591	-	9,024
SID Bonds	-	-	-	-	-	1,390	-	-
<b>Total Charges</b>	<b>\$ 800,000</b>	<b>\$ 1,200,000</b>	<b>\$ 2,366,038</b>	<b>\$ 1,300,778</b>	<b>\$ 63,898</b>	<b>\$ 933,464</b>	<b>\$ 1,087,615</b>	<b>\$ 1,871,926</b>

## 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
<b>Expense Fund:</b>									
<b>General Fund</b>									
City Commission	-	-	-	-	1,200	14,512	2,129	\$	31,390
Administration	-	329,546	52,944	33,678	1,456	12,206	10,263	\$	1,269,285
Municipal Court	7,500	28,733	-	27,554	1,191	9,577	3,111	\$	159,227
Legal	-	16,150	-	30,615	1,323	14,786	5,879	\$	142,178
Police	25,653	-	13,723	287,785	12,441	106,205	77,440	\$	2,352,209
Fire	-	-	13,723	61,231	26,146	90,587	18,098	\$	1,314,319
Park & Recreation	834	-	15,686	24,492	9,267	19,882	5,733	\$	438,075
<b>General Fund Total</b>	<b>\$ 33,987</b>	<b>\$ 374,429</b>	<b>\$ 96,076</b>	<b>\$ 465,355</b>	<b>\$ 53,024</b>	<b>\$ 267,755</b>	<b>\$ 122,653</b>	<b>\$</b>	<b>5,706,683</b>
Park Special Revenue	-	-	-	-	-	-	-	\$	1,922
Library	-	-	-	3,061	132	1,373	242	\$	116,653
Planning & Comm. Dev.	-	18,994	7,843	27,554	1,191	41,970	6,276	\$	170,094
Central MT Ag Tech TID	-	-	-	-	-	-	-	\$	30,274
Airport TID	-	-	-	-	-	-	-	\$	14,825
Downtown TID	-	-	-	-	-	-	-	\$	117,573
East Industrial TID	-	-	-	-	-	-	-	\$	29,238
Permits	-	18,994	11,762	36,739	1,588	55,672	9,315	\$	224,623
Street Lighting	-	-	7,844	-	-	-	-	\$	151,980
Natural Resources	-	-	7,842	3,062	132	1,673	493	\$	175,607
Portage Meadows	-	-	-	-	-	-	-	\$	5,055
Park Maintenance District	-	-	-	-	-	-	-	\$	10,699
Street District	11,871	-	7,843	27,554	1,191	18,894	6,147	\$	2,090,025
Federal Block Grant	-	4,744	-	9,185	397	2,191	1,879	\$	47,450
Home Grant	-	-	-	-	-	-	-	\$	1,755
Housing Authority	-	-	-	-	-	-	-	\$	-
Soccer Park GO Bond	-	-	-	-	-	-	-	\$	4,796
West Bank TID Bonds	-	-	-	-	-	-	-	\$	67,953
Water	-	-	7,843	36,739	8,258	17,138	10,476	\$	2,393,857
Sewer	-	-	7,843	12,246	530	14,703	2,672	\$	1,574,124
Storm Drain	-	-	7,843	6,123	265	11,573	1,986	\$	670,559
Sanitation	6,904	-	7,840	9,185	397	12,685	2,859	\$	1,153,296
Swimming Pools	-	-	-	6,124	2,065	2,100	1,816	\$	161,013
911 Dispatch Center	-	-	29,406	48,985	11,340	28,556	9,037	\$	236,908
Parking	-	5,508	-	9,185	3,157	3,547	1,954	\$	75,419
Recreation	-	-	-	6,124	2,065	4,178	1,976	\$	131,432
Multisport	-	-	-	-	-	-	-	\$	21,821
Icebreaker Road Race	-	-	-	-	-	-	-	\$	811
Civic Center Events	-	219,737	-	9,185	397	2,808	2,854	\$	307,871
Central Garage	-	-	-	12,246	529	4,052	4,262	\$	274,249
Information Technology	-	22,209	-	-	-	-	-	\$	71,630
Insurance and Safety	-	-	-	-	-	-	-	\$	4,624
City Telephone	-	-	-	-	-	-	-	\$	3,201
Health & Benefits	-	-	-	-	-	-	-	\$	1,811
Human Resources	-	14,640	-	24,492	1,059	14,287	5,893	\$	99,020
Finance	-	28,019	7,840	48,985	2,117	30,716	11,836	\$	209,588
Engineering	-	-	7,843	33,677	1,456	60,487	9,167	\$	331,299
Public Works Admin	-	-	36,035	9,185	8,605	15,315	2,479	\$	111,319
Civic Center Facilities	-	-	-	3,062	132	239	493	\$	28,195
SID Bonds	-	-	-	-	-	-	-	\$	1,390
<b>Total Charges</b>	<b>\$ 52,762</b>	<b>\$ 707,274</b>	<b>\$ 251,703</b>	<b>\$ 848,053</b>	<b>\$ 100,027</b>	<b>\$ 611,912</b>	<b>\$ 216,765</b>	<b>\$</b>	<b>16,830,642</b>



## Recurring Charges by Department

Internal Service Provided:	TID		Human Resources	City Telephone	Dispatch	Public Works		
	Administration Support	Administration Support				Admin	Street	Engineering
<b>City Commission</b>	-	-	7,874	339	-	-	-	-
<b>Administration</b>								
General Fund	-	-	29,921	4,715	-	-	-	-
Information Tech Fund	-	-	12,599	-	-	-	-	-
City Telephone Fund	-	-	-	-	-	-	-	-
Civic Center Events Fund	-	-	39,370	2,147	-	-	-	-
<b>Administration Total</b>	\$ -	\$ -	\$ 81,890	\$ 6,862	\$ -	\$ -	\$ -	\$ -
<b>Fire</b>								
General Fund	-	-	111,809	10,544	455,780	-	-	-
<b>Finance</b>								
Finance Fund	-	-	32,283	6,050	-	-	-	-
<b>Finance Total</b>	\$ -	\$ -	\$ 32,283	\$ 6,050	\$ -	\$ -	\$ -	\$ -
<b>Great Falls Housing Authority</b>								
Housing Authority Fund	-	-	-	-	-	-	-	-
<b>Human Resources</b>								
Human Resources Fund	-	-	-	2,839	-	-	-	-
Insurance and Safety Fund	-	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-	-
<b>Human Resources Total</b>	\$ -	\$ -	\$ -	\$ 2,839	\$ -	\$ -	\$ -	\$ -
<b>Legal</b>								
General Fund	-	-	22,047	3,194	-	-	-	-
<b>Municipal Court</b>								
General Fund	-	-	23,622	3,549	-	-	-	-
<b>Park &amp; Recreation</b>								
General Fund	-	-	74,015	4,818	-	-	-	-
Park Special Revenue Fund	-	-	-	-	-	-	-	-
Natural Resources Fund	-	-	17,323	-	-	-	-	-
Portage Meadows Fund	-	-	3,149	-	-	-	-	-
Park Maintenance District Fund	-	-	-	-	-	-	-	-
Swimming Pools Fund	-	-	111,810	-	-	-	-	-
Recreation Fund	-	-	80,314	-	-	-	-	-
Multisports Fund	-	-	6,299	-	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-	-
<b>Park &amp; Recreation Total</b>	\$ -	\$ -	\$ 292,910	\$ 4,818	\$ -	\$ -	\$ -	\$ -
<b>Planning &amp; Community Development</b>								
Planning & Comm Dev Fund	-	-	15,748	3,194	-	-	-	-
Permits Fund	-	-	20,472	4,259	-	-	-	-
Federal Block Grant Fund	-	-	4,724	710	-	-	-	-
Home Fund	-	-	-	-	-	-	-	-
Parking Fund	-	-	787	194	-	-	-	-
Civic Center Facilities Fund	-	-	6,299	355	-	-	-	-
<b>Plan &amp; Community Dev Total</b>	\$ -	\$ -	\$ 48,030	\$ 8,712	\$ -	\$ -	\$ -	\$ -
<b>Police</b>								
General Fund	-	-	188,973	22,885	843,894	-	-	-
HIDTA	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	33,070	6,101	-	-	-	-
<b>Police Total</b>	\$ -	\$ -	\$ 222,043	\$ 28,986	\$ 843,894	\$ -	\$ -	\$ -
<b>Public Library</b>								
Library Fund	-	-	29,921	-	-	-	-	-
<b>Public Works</b>								
Street District Fund	-	-	47,244	3,165	-	96,614	-	230,000
Water Fund	476,657	-	55,118	5,442	-	200,778	2,000	160,000
Sewer Fund	264,735	-	26,771	1,070	-	156,526	1,000	220,000
Storm Drain Fund	69,861	-	2,362	1,070	-	84,520	333	120,000
Sanitation Fund	44,123	-	37,794	1,812	-	80,464	3,334	10,000
Central Garage Fund	-	-	18,897	2,790	-	80,465	3,333	60,000
Engineering Fund	-	-	26,771	4,623	-	104,584	-	-
Public Works Admin Fund	-	-	9,449	1,726	-	-	-	-
<b>Public Works Total</b>	\$ 855,376	\$ -	\$ 224,406	\$ 21,698	\$ -	\$ 803,951	\$ 10,000	\$ 800,000
<b>Special Districts</b>								
Central MT Ag Tech TID Fund	-	29,250	-	-	-	-	-	-
Airport TID Fund	-	14,250	-	-	-	-	-	-
Downtown TID Fund	-	116,250	-	-	-	-	-	-
East Industrial TID Fund	-	28,875	-	-	-	-	-	-
Street Lighting Fund	-	-	-	-	-	-	-	-
Soccer Park GO Bond Fund	-	-	-	-	-	-	-	-
West Bank TID Bonds Fund	-	66,375	-	-	-	-	-	-
SID Bonds Fund	-	-	-	-	-	-	-	-
<b>Special Districts Total</b>	-	255,000	-	-	-	-	-	-
<b>Total Charges</b>	\$ 855,376	\$ 255,000	\$ 1,096,835	\$ 97,591	\$ 1,299,674	\$ 803,951	\$ 10,000	\$ 800,000

## Recurring Charges by Department

Internal Service Provided:	Internal Engineering	Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Mail	Finance	Utility Customer Service & Billing	Central Insurance	Deductible Insurance Recovery
<b>City Commission</b>	-	-	-	-	3,941	-	1,395	-
<b>Administration</b>								
General Fund	-	-	588,627	3,935	93,426	-	108,568	-
Information Tech Fund	-	-	-	22	10,048	-	26,752	-
City Telephone Fund	-	-	-	-	2,473	-	728	-
Civic Center Events Fund	-	-	-	1,404	18,229	-	11,740	-
<b>Administration Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 588,627</b>	<b>\$ 5,361</b>	<b>\$ 124,176</b>	<b>\$ -</b>	<b>\$ 147,788</b>	<b>\$ -</b>
<b>Fire</b>								
General Fund	-	231,654	-	473	40,812	-	253,462	-
<b>Finance</b>								
Finance Fund	-	-	-	-	-	-	41,742	-
<b>Finance Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,742</b>	<b>\$ -</b>
<b>Great Falls Housing Authority</b>								
Housing Authority Fund	-	-	-	-	-	-	-	-
<b>Human Resources</b>								
Human Resources Fund	-	289	-	3,732	5,017	-	26,772	-
Insurance and Safety Fund	-	-	-	-	4,624	-	-	-
Health & Benefits	-	-	-	-	1,811	-	-	-
<b>Human Resources Total</b>	<b>\$ -</b>	<b>\$ 289</b>	<b>\$ -</b>	<b>\$ 3,732</b>	<b>\$ 11,452</b>	<b>\$ -</b>	<b>\$ 26,772</b>	<b>\$ -</b>
<b>Legal</b>								
General Fund	-	1,687	-	3,499	10,352	-	32,646	-
<b>Municipal Court</b>								
General Fund	-	-	-	26,224	8,241	-	19,925	7,500
<b>Park &amp; Recreation</b>								
General Fund	-	161,059	-	22	44,852	-	77,415	834
Park Special Revenue Fund	-	-	-	-	1,922	-	-	-
Natural Resources Fund	-	49,111	60,369	1,884	16,411	-	17,307	-
Portage Meadows Fund	-	-	-	-	1,248	-	658	-
Park Maintenance District Fund	-	3,667	-	-	-	-	7,032	-
Swimming Pools Fund	-	-	-	-	9,232	-	27,866	-
Recreation Fund	-	1,755	-	742	20,332	-	13,946	-
Multisports Fund	-	6,951	-	-	6,118	-	2,453	-
Icebreaker Road Race	-	-	-	-	811	-	-	-
<b>Park &amp; Recreation Total</b>	<b>\$ -</b>	<b>\$ 222,543</b>	<b>\$ 60,369</b>	<b>\$ 2,648</b>	<b>\$ 100,926</b>	<b>\$ -</b>	<b>\$ 146,677</b>	<b>\$ 834</b>
<b>Planning &amp; Community Development</b>								
Planning & Comm Dev Fund	-	851	6,229	1,186	14,382	-	24,676	-
Permits Fund	-	2,778	14,088	6,911	9,056	-	32,989	-
Federal Block Grant Fund	-	771	2,632	189	13,648	-	6,380	-
Home Fund	-	-	-	-	801	-	954	-
Parking Fund	-	4,052	-	-	13,996	-	33,039	-
Civic Center Facilities Fund	-	-	-	-	8,591	-	9,024	-
<b>Plan &amp; Community Dev Total</b>	<b>\$ -</b>	<b>\$ 8,452</b>	<b>\$ 22,949</b>	<b>\$ 8,286</b>	<b>\$ 60,474</b>	<b>\$ -</b>	<b>\$ 107,062</b>	<b>\$ -</b>
<b>Police</b>								
General Fund	-	324,242	-	7,500	50,972	-	390,496	25,653
HIDTA	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	-	-	11,948	-	58,465	-
<b>Police Total</b>	<b>\$ -</b>	<b>\$ 324,242</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 62,920</b>	<b>\$ -</b>	<b>\$ 448,961</b>	<b>\$ 25,653</b>
<b>Public Library</b>								
Library Fund	-	4,262	-	-	17,545	-	60,117	-
<b>Public Works</b>								
Street District Fund	240,000	624,424	628,833	3,652	75,462	-	67,131	11,871
Water Fund	540,000	109,218	-	654	93,262	468,810	201,464	-
Sewer Fund	200,000	113,959	-	218	48,162	376,194	127,495	-
Storm Drain Fund	220,000	1,042	-	-	36,264	99,659	7,658	-
Sanitation Fund	-	710,988	-	742	31,954	142,952	49,263	6,904
Central Garage Fund	-	-	-	7	23,446	-	64,222	-
Engineering Fund	-	12,890	-	902	14,305	-	54,594	-
Public Works Admin Fund	-	388	-	-	14,585	-	13,552	-
<b>Public Works Total</b>	<b>\$ 1,200,000</b>	<b>\$ 1,572,909</b>	<b>\$ 628,833</b>	<b>\$ 6,175</b>	<b>\$ 337,440</b>	<b>\$ 1,087,615</b>	<b>\$ 585,379</b>	<b>\$ 18,775</b>
<b>Special Districts</b>								
Central MT Ag Tech TID Fund	-	-	-	-	1,024	-	-	-
Airport TID Fund	-	-	-	-	575	-	-	-
Downtown TID Fund	-	-	-	-	1,323	-	-	-
East Industrial TID Fund	-	-	-	-	363	-	-	-
Street Lighting Fund	-	-	-	-	144,136	-	-	-
Soccer Park GO Bond Fund	-	-	-	-	4,796	-	-	-
West Bank TID Bonds Fund	-	-	-	-	1,578	-	-	-
SID Bonds Fund	-	-	-	-	1,390	-	-	-
<b>Special Districts Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155,185</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Charges</b>	<b>\$ 1,200,000</b>	<b>\$ 2,366,038</b>	<b>\$ 1,300,778</b>	<b>\$ 63,898</b>	<b>\$ 933,464</b>	<b>\$ 1,087,615</b>	<b>\$ 1,871,926</b>	<b>\$ 52,762</b>

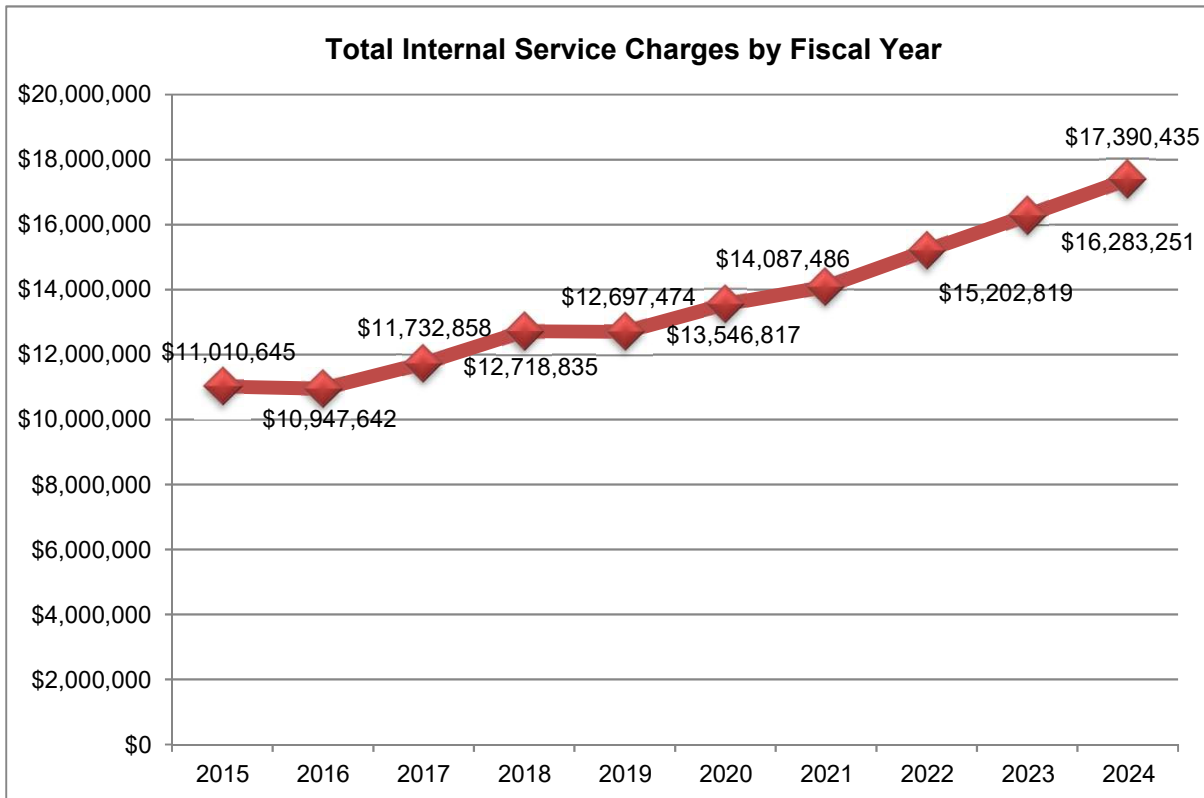
## Recurring Charges by Department

Internal Service Provided:	Civic Center Building Services	Mapping	Information Technology	Computer Network	Computer Equip Maint	Computer & Equipment Lease	Total
<b>City Commission</b>	-	-	-	1,200	14,512	2,129	\$ 31,390
<b>Administration</b>							
General Fund	329,546	52,944	33,678	1,456	12,206	10,263	\$ 1,269,285
Information Tech Fund	22,209	-	-	-	-	-	\$ 71,630
City Telephone Fund	-	-	-	-	-	-	\$ 3,201
Civic Center Events Fund	219,737	-	9,185	397	2,808	2,854	\$ 307,871
<b>Administration Total</b>	<b>\$ 571,492</b>	<b>\$ 52,944</b>	<b>\$ 42,863</b>	<b>\$ 1,853</b>	<b>\$ 15,014</b>	<b>\$ 13,117</b>	<b>\$ 1,651,987</b>
<b>Fire</b>							
General Fund	-	13,723	61,231	26,146	90,587	18,098	\$ 1,314,319
<b>Finance</b>							
Finance Fund	28,019	7,840	48,985	2,117	30,716	11,836	\$ 209,588
<b>Finance Total</b>	<b>\$ 28,019</b>	<b>\$ 7,840</b>	<b>\$ 48,985</b>	<b>\$ 2,117</b>	<b>\$ 30,716</b>	<b>\$ 11,836</b>	<b>\$ 209,588</b>
<b>Great Falls Housing Authority</b>							
Housing Authority Fund	-	-	-	-	-	-	\$ -
<b>Human Resources</b>							
Human Resources Fund	14,640	-	24,492	1,059	14,287	5,893	\$ 99,020
Insurance and Safety Fund	-	-	-	-	-	-	\$ 4,624
Health & Benefits	-	-	-	-	-	-	\$ 1,811
<b>Human Resources Total</b>	<b>\$ 14,640</b>	<b>\$ -</b>	<b>\$ 24,492</b>	<b>\$ 1,059</b>	<b>\$ 14,287</b>	<b>\$ 5,893</b>	<b>\$ 105,455</b>
<b>Legal</b>							
General Fund	16,150	-	30,615	1,323	14,786	5,879	\$ 142,178
<b>Municipal Court</b>							
General Fund	28,733	-	27,554	1,191	9,577	3,111	\$ 159,227
<b>Park &amp; Recreation</b>							
General Fund	-	15,686	24,492	9,267	19,882	5,733	\$ 438,075
Park Special Revenue Fund	-	-	-	-	-	-	\$ 1,922
Natural Resources Fund	-	7,842	3,062	132	1,673	493	\$ 175,607
Portage Meadows Fund	-	-	-	-	-	-	\$ 5,055
Park Maintenance District Fund	-	-	-	-	-	-	\$ 10,699
Swimming Pools Fund	-	-	6,124	2,065	2,100	1,816	\$ 161,013
Recreation Fund	-	-	6,124	2,065	4,178	1,976	\$ 131,432
Multisports Fund	-	-	-	-	-	-	\$ 21,821
Icebreaker Road Race	-	-	-	-	-	-	\$ 811
<b>Park &amp; Recreation Total</b>	<b>\$ -</b>	<b>\$ 23,528</b>	<b>\$ 39,802</b>	<b>\$ 13,529</b>	<b>\$ 27,833</b>	<b>\$ 10,018</b>	<b>\$ 946,435</b>
<b>Planning &amp; Community Development</b>							
Planning & Comm Dev Fund	18,994	7,843	27,554	1,191	41,970	6,276	\$ 170,094
Permits Fund	18,994	11,762	36,739	1,588	55,672	9,315	\$ 224,623
Federal Block Grant Fund	4,744	-	9,185	397	2,191	1,879	\$ 47,450
Home Fund	-	-	-	-	-	-	\$ 1,755
Parking Fund	5,508	-	9,185	3,157	3,547	1,954	\$ 75,419
Civic Center Facilities Fund	-	-	3,062	132	239	493	\$ 28,195
<b>Plan &amp; Community Dev Total</b>	<b>\$ 48,240</b>	<b>\$ 19,605</b>	<b>\$ 85,725</b>	<b>\$ 6,465</b>	<b>\$ 103,619</b>	<b>\$ 19,917</b>	<b>\$ 547,536</b>
<b>Police</b>							
General Fund	-	13,723	287,785	12,441	106,205	77,440	\$ 2,352,209
HIDTA	-	-	-	-	-	-	\$ -
911 Dispatch Center Fund	-	29,406	48,985	11,340	28,556	9,037	\$ 236,908
<b>Police Total</b>	<b>\$ -</b>	<b>\$ 43,129</b>	<b>\$ 336,770</b>	<b>\$ 23,781</b>	<b>\$ 134,761</b>	<b>\$ 86,477</b>	<b>\$ 2,589,117</b>
<b>Public Library</b>							
Library Fund	-	-	3,061	132	1,373	242	\$ 116,653
<b>Public Works</b>							
Street District Fund	-	7,843	27,554	1,191	18,894	6,147	\$ 2,090,025
Water Fund	-	7,843	36,739	8,258	17,138	10,476	\$ 2,393,857
Sewer Fund	-	7,843	12,246	530	14,703	2,672	\$ 1,574,124
Storm Drain Fund	-	7,843	6,123	265	11,573	1,986	\$ 670,559
Sanitation Fund	-	7,840	9,185	397	12,685	2,859	\$ 1,153,296
Central Garage Fund	-	-	12,246	529	4,052	4,262	\$ 274,249
Engineering Fund	-	7,843	33,677	1,456	60,487	9,167	\$ 331,299
Public Works Admin Fund	-	36,035	9,185	8,605	15,315	2,479	\$ 111,319
<b>Public Works Total</b>	<b>\$ -</b>	<b>\$ 83,090</b>	<b>\$ 146,955</b>	<b>\$ 21,231</b>	<b>\$ 154,847</b>	<b>\$ 40,048</b>	<b>\$ 8,598,728</b>
<b>Special Districts</b>							
Central MT Ag Tech TID Fund	-	-	-	-	-	-	\$ 30,274
Airport TID Fund	-	-	-	-	-	-	\$ 14,825
Downtown TID Fund	-	-	-	-	-	-	\$ 117,573
East Industrial TID Fund	-	-	-	-	-	-	\$ 29,238
Street Lighting Fund	-	7,844	-	-	-	-	\$ 151,980
Soccer Park GO Bond Fund	-	-	-	-	-	-	\$ 4,796
West Bank TID Bonds Fund	-	-	-	-	-	-	\$ 67,953
SID Bonds Fund	-	-	-	-	-	-	\$ 1,390
<b>Special Districts Total</b>	<b>-</b>	<b>7,844</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 418,029</b>
<b>Total Charges</b>	<b>\$ 707,274</b>	<b>\$ 251,703</b>	<b>\$ 848,053</b>	<b>\$ 100,027</b>	<b>\$ 611,912</b>	<b>\$ 216,765</b>	<b>\$ 16,830,642</b>

## Non-Recurring Charges

Revenue Fund:	General	Sewer	Sewer	Street	Permits	General	Street	Street		
Internal Service Provided:	Fire Hydrant	Storm Drain Operating	Water Treatment	Sludge Treatment	Lighting District Maintenance	Permits Admin.	Green Area Service	Street	Traffic Service - Signs Poles	Total
Expense Fund:										
General Fund										
Administration	-	-	-	-	-	-	-	-	-	\$ -
Police	-	-	-	-	-	-	-	878	750	\$ 1,628
Fire	-	-	-	-	-	8,440	3,981	-	-	\$ 12,421
Park & Rec	-	-	-	-	-	-	-	9,770	1,000	\$ 10,770
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,440</b>	<b>\$ 3,981</b>	<b>\$ 10,648</b>	<b>\$ 1,750</b>	<b>\$ 24,819</b>
Street Lighting	-	-	-	-	10,000	-	-	-	-	\$ 10,000
Portage Meadows	-	-	-	-	-	-	32,965	-	-	\$ 32,965
Water	60,375	-	-	186,105	-	-	4,158	58,973	-	\$ 309,611
Sewer	-	-	-	-	-	-	3,652	7,000	-	\$ 10,652
Storm Drain	-	100,000	-	-	-	-	23,434	9,000	-	\$ 132,434
Parking	-	-	-	-	-	-	-	-	2,500	\$ 2,500
Engineering	-	-	-	-	-	31,660	-	-	-	\$ 31,660
Public Works Admin	-	-	-	-	-	-	3,652	-	-	\$ 3,652
Civic Center Facilities	-	-	-	-	-	-	-	1,000	500	\$ 1,500
<b>Total Charges</b>	<b>\$ 60,375</b>	<b>\$ 100,000</b>	<b>\$ 186,105</b>	<b>\$ 10,000</b>	<b>\$ 40,100</b>	<b>\$ 71,842</b>	<b>\$ 86,621</b>	<b>\$ 4,750</b>	<b>\$ 559,793</b>	

\*There are immaterial non-recurring internal service charges not listed in the 2023 schedule for Mapping, Radio Maintenance, Plumber, and Electrician.





# **Internal Service Charge Funds**

# Central Garage Fund

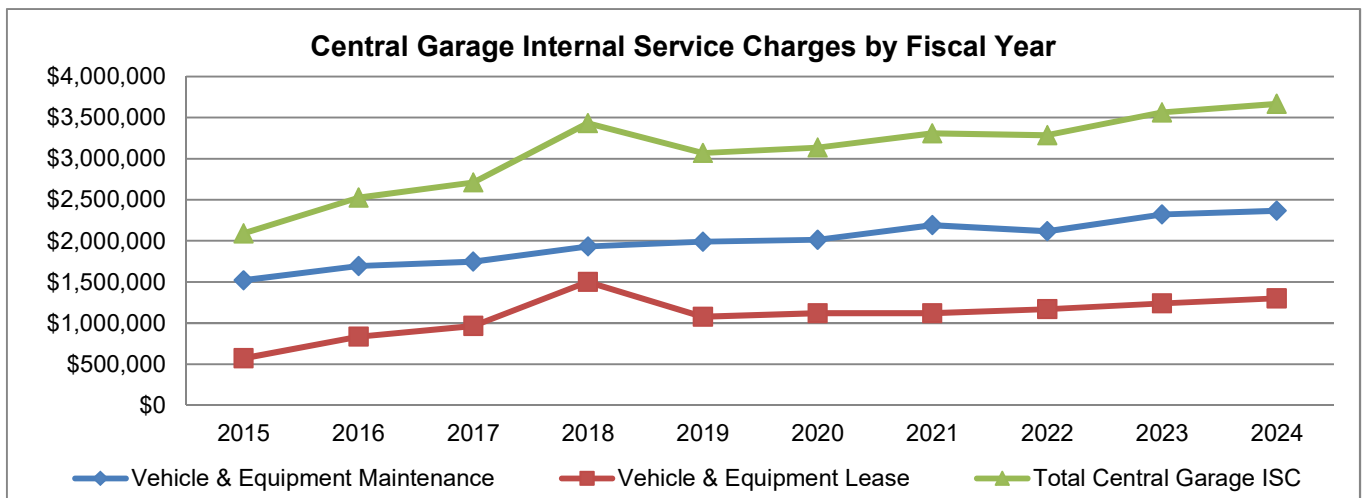
**Service Description**

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.

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

FY 2024 Budget		Internal Service Charges (ISC) Revenue Sources				
		Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Total	% of ISC Collections	
<b>Revenues:</b>		<b>General Fund</b>				
Internal Service Charges		Administration				
Vehicle & Equipment Maint.	2,366,038	-	588,627	\$ 588,627	16.1%	
Vehicle & Equipment Lease	1,300,778	1,687	-	\$ 1,687	0.0%	
<b>Total Internal Service Charges</b>	<b>\$ 3,666,816</b>	Police	324,242	-	\$ 324,242	8.8%
Charges for Services	-	Fire	231,654	-	\$ 231,654	6.3%
Other	44,000	Park & Recreation	161,059	-	\$ 161,059	4.4%
<b>Total Revenues</b>	<b>\$ 3,710,816</b>	<b>General Fund Total</b>	<b>\$ 718,642</b>	<b>\$ 588,627</b>	<b>\$ 1,307,269</b>	<b>35.7%</b>
<b>Expenses:</b>		Library	4,262	-	\$ 4,262	0.1%
Personal Services	1,097,395	Park Maintenance Distr	3,667	-	\$ 3,667	0.1%
Supplies	913,618	Plan & Comm Dev	851	6,229	\$ 7,080	0.2%
Purchased Services	86,125	Permits	2,778	14,088	\$ 16,866	0.5%
Internal Service	274,249	Natural Resources	49,111	60,369	\$ 109,480	3.0%
Capital Outlay	1,183,830	Street District	624,424	628,833	\$ 1,253,257	34.2%
<b>Total Expenses</b>	<b>\$ 3,555,217</b>	Federal Block Grant	771	2,632	\$ 3,403	0.1%
Revenue Over (Under) Expenses*	<b>\$ 155,599</b>	Water	109,218	-	\$ 109,218	3.0%
		Sewer	113,959	-	\$ 113,959	3.1%
		Storm Drain	1,042	-	\$ 1,042	0.0%
		Sanitation	710,988	-	\$ 710,988	19.4%
		Parking	4,052	-	\$ 4,052	0.1%
		Recreation	1,755	-	\$ 1,755	0.0%
		Multisports	6,951	-	\$ 6,951	0.2%
		Human Resources	289	-	\$ 289	0.0%
		Engineering	12,890	-	\$ 12,890	0.4%
		Public Works Admin	388	-	\$ 388	0.0%
		<b>Total Charges</b>	<b>\$ 2,366,038</b>	<b>\$ 1,300,778</b>	<b>\$ 3,666,816</b>	<b>100.0%</b>

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



# Information Technology Fund

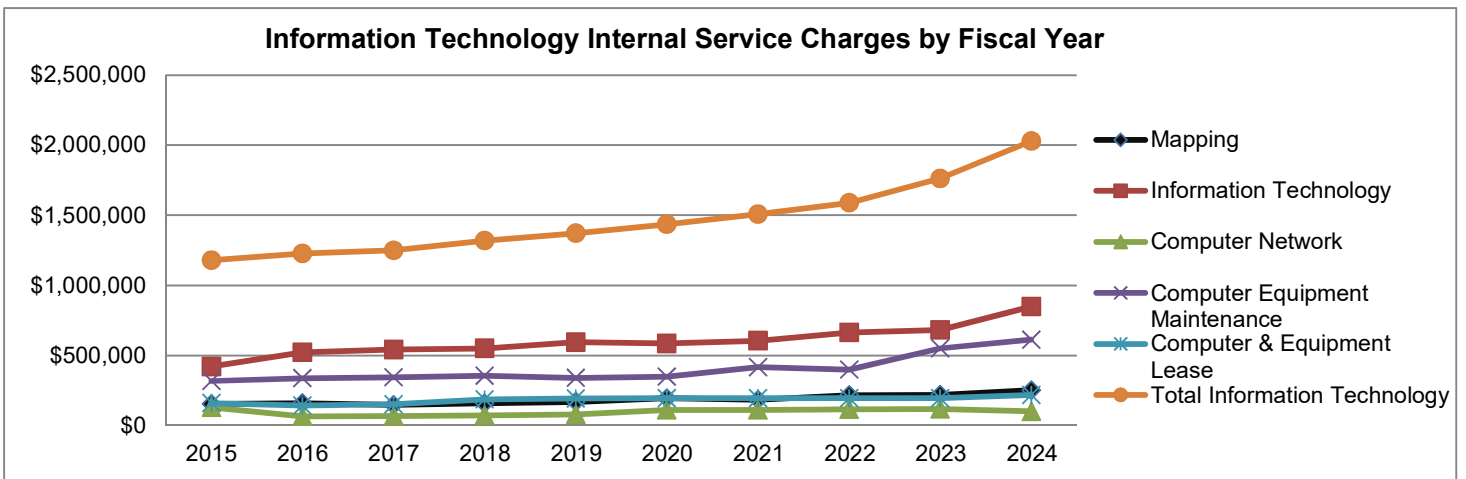
## Service Description

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
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 2024 Budget		Internal Service Charges (ISC) Revenue Sources								
				Mapping	Information Technology	Computer Network	Computer Equipment Maintenance	Computer & Equipment Lease	Total	% of ISC Collections
<b>Revenues:</b>		<b>General Fund</b>								
Internal Service Charges										
Mapping	251,703			-	-	1,200	14,512	2,129	\$ 17,841	0.9%
Information Tech	848,053	Administration	52,944	33,678	1,456	12,206	10,263	\$ 110,547	5.4%	
Computer Network	100,027	Municipal Court	-	27,554	1,191	9,577	3,111	\$ 41,433	2.0%	
Computer Equipment Maint	611,912	Legal	-	30,615	1,323	14,786	5,879	\$ 52,603	2.6%	
Computer & Equipment Lease	216,765	Police	13,723	287,785	12,441	106,205	77,440	\$ 497,594	24.5%	
Mapping Non Recurring	15,000	Fire	13,723	61,231	26,146	90,587	18,098	\$ 209,785	10.3%	
Internal Service Charges Total	<u>\$ 2,043,460</u>	Park & Recreation	15,686	24,492	9,267	19,882	5,733	\$ 75,060	3.7%	
Charges for Services	500	<b>General Fund Total</b>	<b>\$ 96,076</b>	<b>\$ 465,355</b>	<b>\$ 53,024</b>	<b>\$ 267,755</b>	<b>\$ 122,653</b>	<b>\$ 1,004,863</b>	<b>48.7%</b>	
Other	-	Library	-	3,061	132	1,373	242	\$ 4,808	0.2%	
<b>Total Revenues</b>	<u><b>\$ 2,043,960</b></u>	Plan & Comm Dev	7,843	27,554	1,191	41,970	6,276	\$ 84,834	4.2%	
<b>Expenses:</b>		Permits	11,762	36,739	1,588	55,672	9,315	\$ 115,076	5.7%	
Personal Services	960,077	Street Lighting	7,844	-	-	-	-	\$ 7,844	0.4%	
Supplies	226,764	Natural Resources	7,842	3,062	132	1,673	493	\$ 13,202	0.7%	
Purchased Services	784,384	Street District	7,843	27,554	1,191	18,894	6,147	\$ 61,629	3.0%	
Internal Service	71,630	Federal Block Grant	-	9,185	397	2,191	1,879	\$ 13,652	0.7%	
<b>Total Expenses</b>	<u><b>\$ 2,042,855</b></u>	Golf Courses	-	-	-	-	-	\$ -	0.0%	
<b>Revenue Over (Under) Expenses*</b>	<u><b>\$ 1,105</b></u>	Water	7,843	36,739	8,258	17,138	10,476	\$ 80,454	4.0%	
		Sewer	7,843	12,246	530	14,703	2,672	\$ 37,994	1.9%	
		Storm Drain	7,843	6,123	265	11,573	1,986	\$ 27,790	1.4%	
		Sanitation	7,840	9,185	397	12,685	2,859	\$ 32,966	1.6%	
		Swimming Pools	-	6,124	2,065	2,100	1,816	\$ 12,105	0.6%	
		911 Dispatch Center	29,406	48,985	11,340	28,556	9,037	\$ 127,324	6.3%	
		Parking	-	9,185	3,157	3,547	1,954	\$ 17,843	0.9%	
		Recreation	-	6,124	2,065	4,178	1,976	\$ 14,343	0.7%	
		Civic Center Events	-	9,185	397	2,808	2,854	\$ 15,244	0.8%	
		Central Garage	-	12,246	529	4,052	4,262	\$ 21,089	1.0%	
		Human Resources	-	24,492	1,059	14,287	5,893	\$ 45,731	2.3%	
		Finance	7,840	48,985	2,117	30,716	11,836	\$ 101,494	5.0%	
		Engineering	7,843	33,677	1,456	60,487	9,167	\$ 112,630	5.6%	
		Public Works Admin	36,035	9,185	8,605	15,315	2,479	\$ 71,619	3.5%	
		Civic Center Facilities	-	3,062	132	239	493	\$ 3,926	0.2%	
		<b>Total Charges</b>	<b>\$ 251,703</b>	<b>\$ 848,053</b>	<b>\$ 100,027</b>	<b>\$ 611,912</b>	<b>\$ 216,765</b>	<b>\$ 2,028,460</b>	<b>100.0%</b>	

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



# Insurance and Safety Fund

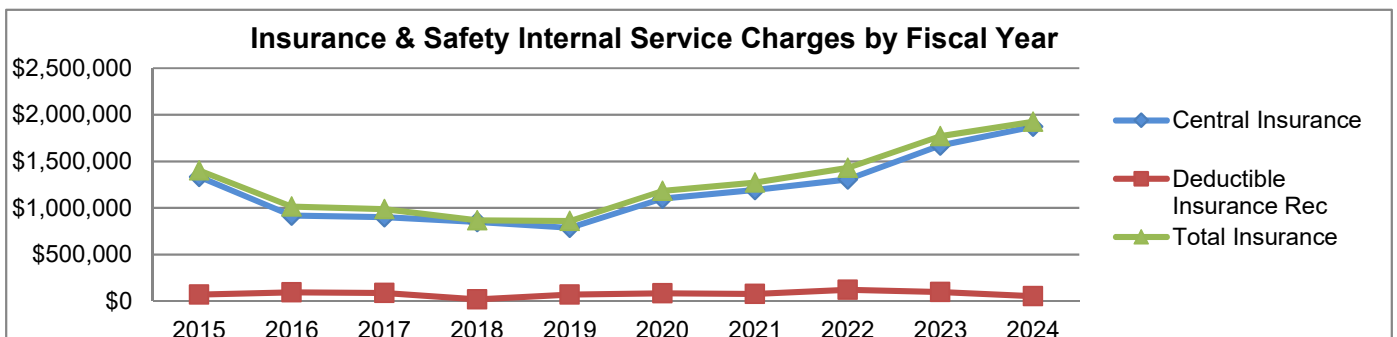
## Service Description

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 2024 Budget		Internal Service Charges (ISC) Revenue Sources			
		Central Insurance	Deductible Insurance Recovery	Total	% of ISC Collections
<b>Revenues:</b>					
Internal Service Charges		General Fund			
Central Insurance	1,871,926	1,395	-	\$ 1,395	0.1%
Deductible Insurance Recovery	52,762	108,568	-	\$ 108,568	5.6%
<b>Total Internal Service Charges</b>	<b>\$ 1,924,688</b>	19,925	7,500	\$ 27,425	1.4%
Other Revenue	3,673	32,646	-	\$ 32,646	1.7%
<b>Total Revenues</b>	<b>\$ 1,928,361</b>	390,496	25,653	\$ 416,149	21.6%
<b>Expenses:</b>		253,462	-	\$ 253,462	13.2%
Supplies	-	77,415	834	\$ 78,249	4.1%
Purchased Services	1,933,553	<b>General Fund Total</b>			
Internal Service	4,624	<b>\$ 883,907</b>	<b>\$ 33,987</b>	<b>\$ 917,894</b>	<b>47.7%</b>
<b>Total Expenses</b>	<b>\$ 1,938,177</b>	60,117	-	\$ 60,117	3.1%
Revenue Over (Under) Expenses*	<b>\$ (9,816)</b>	24,676	-	\$ 24,676	1.3%
		32,989	-	\$ 32,989	1.7%
		17,307	-	\$ 17,307	0.9%
		658	-	\$ 658	0.0%
		7,032	-	\$ 7,032	0.4%
		67,131	11,871	\$ 79,002	4.1%
		6,380	-	\$ 6,380	0.3%
		954	-	\$ 954	0.0%
		201,464	-	\$ 201,464	10.5%
		127,495	-	\$ 127,495	6.6%
		49,263	6,904	\$ 56,167	2.9%
		27,866	-	\$ 27,866	1.4%
		58,465	-	\$ 58,465	3.0%
		33,039	-	\$ 33,039	1.7%
		13,946	-	\$ 13,946	0.7%
		2,453	-	\$ 2,453	0.1%
		11,740	-	\$ 11,740	0.6%
		64,222	-	\$ 64,222	3.3%
		26,752	-	\$ 26,752	1.4%
		728	-	\$ 728	0.0%
		26,772	-	\$ 26,772	1.4%
		41,742	-	\$ 41,742	2.2%
		54,594	-	\$ 54,594	2.8%
		13,552	-	\$ 13,552	0.7%
		9,024	-	\$ 9,024	0.5%
		<b>\$ 1,871,926</b>	<b>\$ 52,762</b>	<b>\$ 1,924,688</b>	<b>100.0%</b>

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





# Health and Benefits Fund

**Service Description**

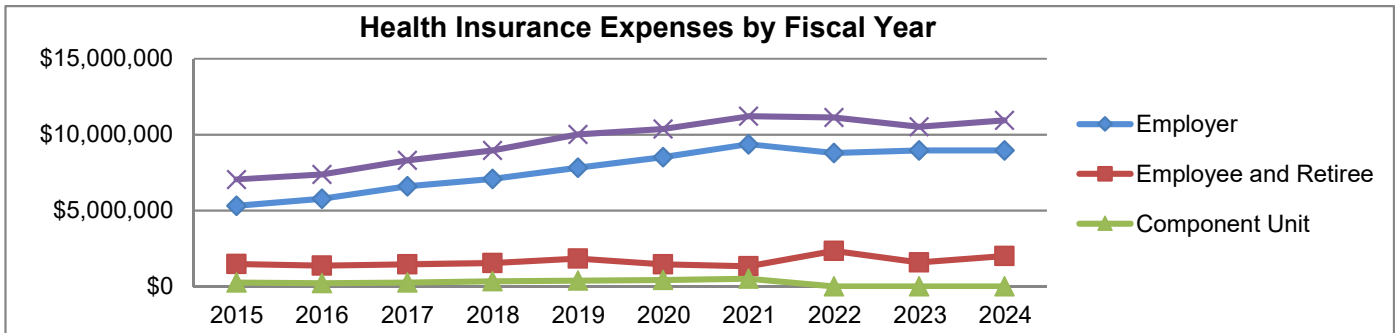
The Health & Benefits Fund was created to account for payroll deductions made to the City's health insurance plan and process payments of health insurance premiums from the Montana Municipal Interlocal Authority's Health Benefit program.

<b>Internal Service Charges:</b>	<b>Based On:</b>
No Internal Service Charge- Direct Expense under Personal Services-Health Insurance	The City pays: Employee, \$1,056; Employee with Children: \$7,388; Employee & Spouse: \$9,677; Family: \$16,988 annually The Employee pays: Employee: \$789; Employee with Children: \$2,961; Employee & Spouse: \$3,366; Employee with Family: \$4,656 annually

FY 2024 Budget		Budgeted Health Insurance Expense	
		Health Insurance	% of Contributions
<b>Revenues:</b>		<b>General Fund</b>	
Charges for Services			
Retirees	531,248	City Commission	71,430      0.8%
Employee & Employer*	10,425,204	Administration	267,350      3.0%
<b>Total Charges for Services</b>	<b>\$ 10,956,452</b>	Municipal Court	152,282      1.7%
<b>Total Revenues</b>	<b>\$ 10,956,452</b>	Legal	151,372      1.7%
		Police	2,142,501      23.9%
<b>Expenses:</b>		Fire	1,506,430      16.8%
Purchased Services	11,215,952	Park & Recreation	263,584      2.9%
Internal Service	1,811	<b>General Fund Total</b>	<b>\$ 4,554,949      50.8%</b>
<b>Total Expenses</b>	<b>\$ 11,217,763</b>		
		Library Fund	220,028      2.5%
<b>Revenue Over (Under) Expenses**</b>	<b>\$ (261,311)</b>	Plan & Comm Dev Fund	171,525      1.9%
		Permits Fund	208,228      2.3%
		Natural Resources Fund	71,430      0.8%
		Park Maintenance District	36,714      0.4%
		Street District Fund	497,732      5.6%
		HIDTA Special Revenue Fund	24,128      0.3%
		Federal Block Grant Fund	23,678      0.3%
		Home Fund	3,418      0.0%
		Housing Authority Fund	309,703      3.5%
		Water Fund	559,029      6.2%
		Sewer Fund	234,666      2.6%
		Storm Drain Fund	49,130      0.5%
		Sanitation Fund	325,412      3.6%
		Swimming Pools Fund	12,064      0.1%
		911 Dispatch Center Fund	446,268      5.0%
		Parking Fund	10,857      0.1%
		Recreation Fund	21,742      0.2%
		Civic Center Events Fund	34,594      0.4%
		Central Garage Fund	215,463      2.4%
		Information Tech Fund	126,944      1.4%
		Human Resources Fund	116,234      1.3%
		City Telephone Fund	2,419      0.0%
		Finance Fund	244,686      2.7%
		Engineering Fund	279,148      3.1%
		Public Works Admin Fund	82,972      0.9%
		Civic Center Facilities Fund	75,585      0.8%
		<b>Total Health Insurance Expense</b>	<b>\$ 8,958,746      100.0%</b>

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

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



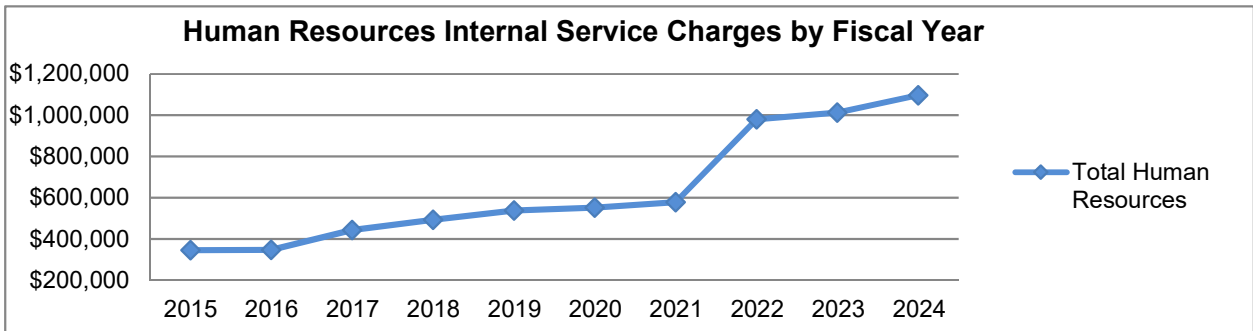
# Human Resources Fund

**Service Description**

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

<b>Internal Service Charges:</b>	<b>Based On:</b>
Human Resources	Employee average from prior two years; Payroll: employee average from prior two years

<b>FY 2024 Budget</b>	<b>Internal Service Charges (ISC) Revenue Sources</b>	
<b>Revenues:</b>	<b>Human Resources</b>	<b>% of ISC Collections</b>
Internal Service Charges		
Human Resources	1,096,835	
Total Internal Service Charges	<u>\$ 1,096,835</u>	
Other Revenue	-	
<b>Total Revenues</b>	<u><u>\$ 1,096,835</u></u>	
<b>Expenses:</b>		
Personal Services	909,771	
Supplies	32,400	
Purchased Services	55,600	
Internal Service	99,020	
<b>Total Expenses</b>	<u><u>\$ 1,096,791</u></u>	
<b>Revenue Over (Under) Expenses*</b>	<u><u>\$ 44</u></u>	
*Balance of revenues under expenses will come from Fund Balance.		
	<b>General Fund</b>	
	City Commission	7,874
	Administration	29,921
	Municipal Court	23,622
	Legal	22,047
	Police	188,973
	Fire	111,809
	Park & Recreation	74,015
	<b>General Fund Total</b>	<u><u>\$ 458,261</u></u>
	Library	29,921
	Planning & Comm. Dev.	15,748
	Permits	20,472
	Natural Resources	17,323
	Portage Meadows	3,149
	Street District	47,244
	Federal Block Grant	4,724
	Housing Authority	-
	Water	55,118
	Sewer	26,771
	Storm Drain	2,362
	Sanitation	37,794
	Swimming Pools	111,810
	911 Dispatch Center	33,070
	Parking	787
	Recreation	80,314
	Multisport	6,299
	Civic Center Events	39,370
	Central Garage	18,897
	Information Technology	12,599
	Finance	32,283
	Engineering	26,771
	Public Works Admin	9,449
	Civic Center Facilities	6,299
	<b>Total Charges</b>	<u><u>\$ 1,096,835</u></u>
		100.0%



# City Telephone Fund

## Service Description

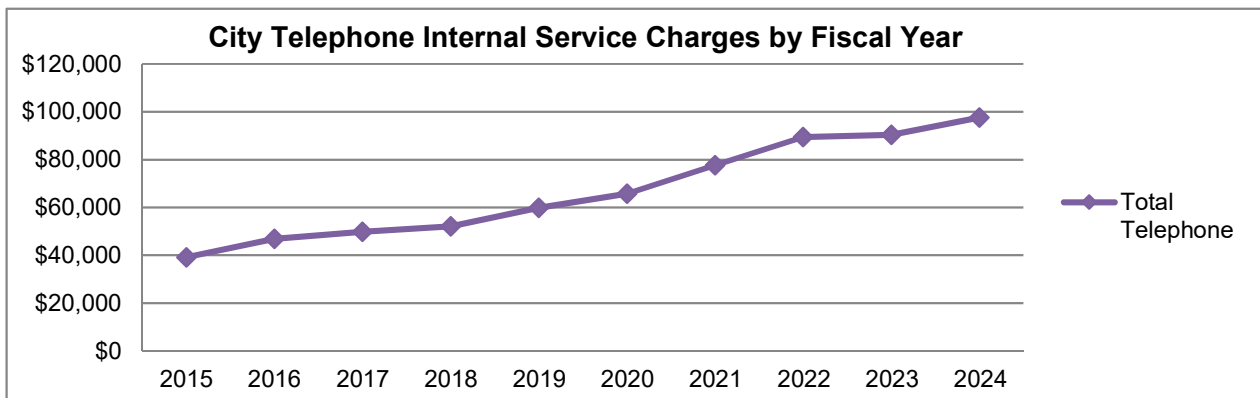
The City Telephone Fund was created to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers for the Civic Center and Police Department buildings.

Internal Service Charges:  
City Telephone

Based On:  
Number of telephone extensions

FY 2024 Budget	
Revenues:	
Internal Service Charges	
City Telephone	97,591
Total Internal Service Charges	<u>\$ 97,591</u>
Total Revenues	<u><u>\$ 97,591</u></u>
Expenses:	
Personal Services	26,164
Purchased Services	53,700
Internal Service	3,201
Total Expenses	<u><u>\$ 83,065</u></u>
Revenue Over (Under) Expenses	<u><u>\$ 14,526</u></u>

Internal Service Charges (ISC) Revenue Sources		
	City Telephone	% of ISC Collections
General Fund		
City Commission	339	0.3%
Administration	4,715	4.8%
Municipal Court	3,549	3.6%
Legal	3,194	3.3%
Police	22,885	23.4%
Fire	10,544	10.8%
Park & Recreation	4,818	4.9%
General Fund Total	<u>\$ 50,044</u>	<u>51.3%</u>
Plan & Comm Dev	3,194	3.3%
Permits	4,259	4.4%
Street	3,165	3.2%
Federal Block Grant	710	0.7%
Water	5,442	5.6%
Sewer	1,070	1.1%
Storm Drain	1,070	1.1%
Sanitation	1,812	1.9%
911 Dispatch Center	6,101	6.3%
Parking	194	0.2%
Civic Center Events	2,147	2.2%
Central Garage	2,790	2.9%
Human Resources	2,839	2.9%
Finance	6,050	6.2%
Engineering	4,623	4.7%
PW Admin	1,726	1.8%
Civic Center Facilities	355	0.4%
Total Charges	<u><u>\$ 97,591</u></u>	<u>100.0%</u>



# Finance Fund

**Service Description**

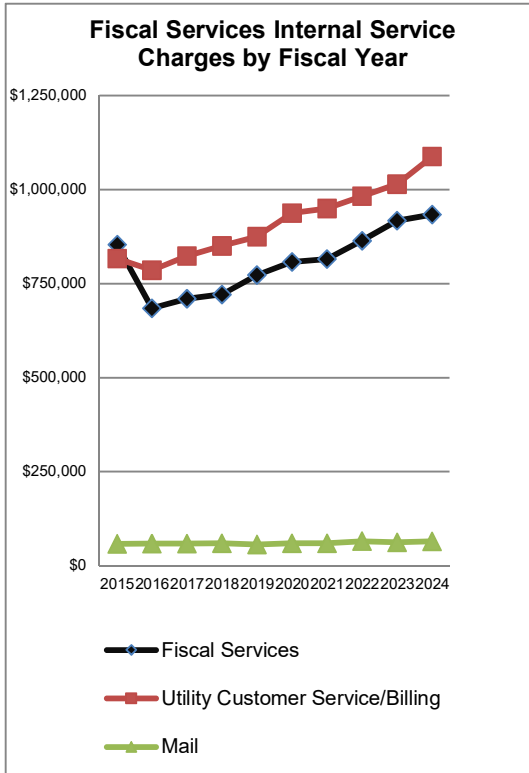
The Finance Fund was created to account for providing centralized services for accounting, assessments, budgeting, cash investments, utility billing, utility customer services, debt issuance, mail, and capital asset tracking.

Internal Service Charges:	Based On:
Mail	Actual usages from May 1st through April 30th.
Fiscal Services	Accounting: prior 2 years number of transactions less payroll, misc billing & budget transactions; Taxes/ Assessments: based on number of parcels assessed
Utility Customer Service & Billing	Based on average revenue of utilities funds for prior 2 years

FY 2024 Budget		Internal Service Charges (ISC) Revenue Sources				
		Mail	Fiscal Services	Utility Cust. Service & Billing	Total	% of ISC Collections
<b>Revenues:</b>						
Internal Service Charges						
Mail	63,898					
Fiscal Services	933,464					
Utility Customer Service & Billing	1,087,615					
Total Internal Service Charges	<u>\$ 2,084,977</u>					
Other Revenue	-					
Total Revenues	<u><u>\$ 2,084,977</u></u>					
<b>Expenses:</b>						
Personal Services	1,409,024					
Supplies	16,200					
Purchased Services	450,573					
Internal Service	209,588					
Capital Outlay	75,000					
Total Expenses	<u><u>\$ 2,160,385</u></u>					
Revenue Over (Under) Expenses*	<u><u>\$ (75,408)</u></u>					

General Fund	Mail	Fiscal Services	Utility Cust. Service & Billing	Total	% of ISC Collections
City Commission	-	3,941	-	\$ 3,941	0.2%
Administration	3,935	93,426	-	\$ 97,361	4.7%
Municipal Court	26,224	8,241	-	\$ 34,465	1.7%
Legal	3,499	10,352	-	\$ 13,851	0.7%
Police	7,500	50,972	-	\$ 58,472	2.8%
Fire	473	40,812	-	\$ 41,285	2.0%
Park & Recreation	22	44,852	-	\$ 44,874	2.2%
General Fund Total	<u>\$ 41,653</u>	<u>\$ 252,596</u>	<u>\$ -</u>	<u>\$ 294,249</u>	<u>14.1%</u>
Park Special Revenue	-	1,922	-	\$ 1,922	0.1%
Library	-	17,545	-	\$ 17,545	0.8%
Planning & Comm. Dev.	1,186	14,382	-	\$ 15,568	0.7%
Central MT Ag Tech TID	-	1,024	-	\$ 1,024	0.0%
Airport TID	-	575	-	\$ 575	0.0%
Downtown TID	-	1,323	-	\$ 1,323	0.1%
East Industrial TID	-	363	-	\$ 363	0.0%
Permits	6,911	9,056	-	\$ 15,967	0.8%
Street Lighting	-	144,136	-	\$ 144,136	6.9%
Natural Resources	1,884	16,411	-	\$ 18,295	0.9%
Portage Meadows	-	1,248	-	\$ 1,248	0.1%
Street District	3,652	75,462	-	\$ 79,114	3.8%
Federal Block Grant	189	13,648	-	\$ 13,837	0.7%
Home Grant	-	801	-	\$ 801	0.0%
Housing Authority	-	-	-	\$ -	0.0%
Soccer Park GO Bond	-	4,796	-	\$ 4,796	0.2%
West Bank TID Bonds	-	1,578	-	\$ 1,578	0.1%
Water	654	93,262	468,810	\$ 562,726	27.0%
Sewer	218	48,162	376,194	\$ 424,574	20.4%
Storm Drain	-	36,264	99,659	\$ 135,923	6.5%
Sanitation	742	31,954	142,952	\$ 175,648	8.4%
Swimming Pools	-	9,232	-	\$ 9,232	0.4%
911 Dispatch Center	-	11,948	-	\$ 11,948	0.6%
Parking	-	13,996	-	\$ 13,996	0.7%
Recreation	742	20,332	-	\$ 21,074	1.0%
Multisport	-	6,118	-	\$ 6,118	0.3%
Icebreaker Road Race	-	811	-	\$ 811	0.0%
Civic Center Events	1,404	18,229	-	\$ 19,633	0.9%
Central Garage	7	23,446	-	\$ 23,453	1.1%
Information Technology	22	10,048	-	\$ 10,070	0.5%
Insurance and Safety	-	4,624	-	\$ 4,624	0.2%
City Telephone	-	2,473	-	\$ 2,473	0.1%
Health & Benefits	-	1,811	-	\$ 1,811	0.1%
Human Resources	3,732	5,017	-	\$ 8,749	0.4%
Engineering	902	14,305	-	\$ 15,207	0.7%
Public Works Admin	-	14,585	-	\$ 14,585	0.7%
Civic Center Facilities	-	8,591	-	\$ 8,591	0.4%
SID Bonds	-	1,390	-	\$ 1,390	0.1%
Total Charges	<u>\$ 63,898</u>	<u>\$ 933,464</u>	<u>\$ 1,087,615</u>	<u>\$ 2,084,977</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

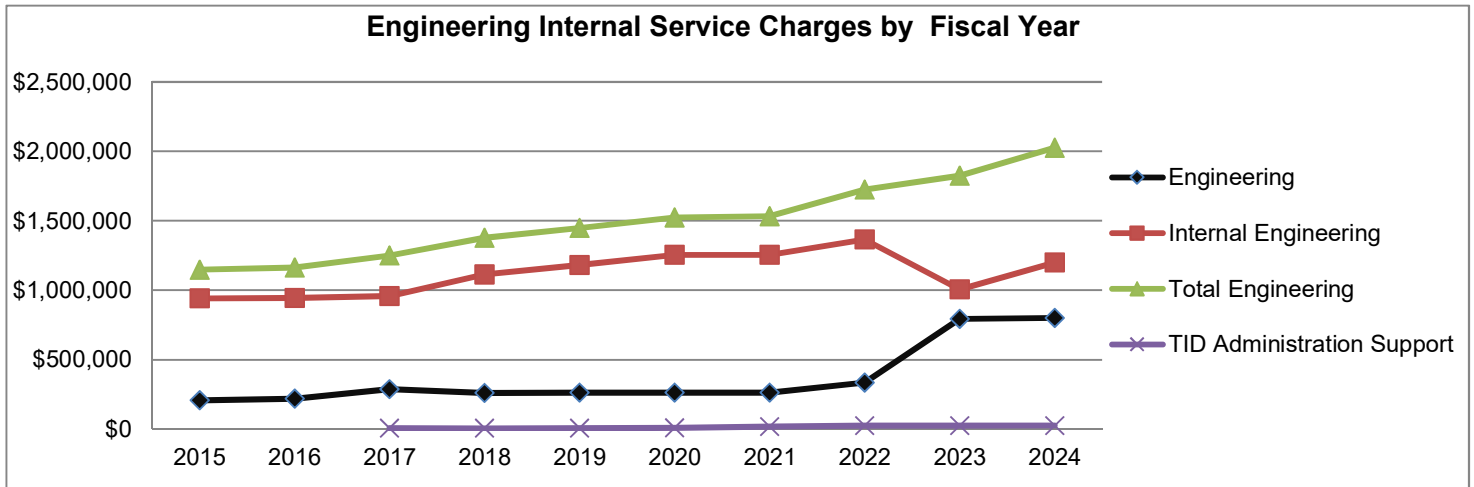
Based on previous years actual time spent on specific projects for the various departments-charged to capital outlay

TID Admin Support

Based on 7.5% of prior year Tax Increment, divided out 45% General Fund, 45% Planning & CD, and 10% Engineering

FY 2024 Budget	Internal Service Charges (ISC) Revenue Sources						
		TID					
		Engineering	Internal Engineering	Administration Support	Total	% of ISC Collections	
<b>Revenues:</b>							
Internal Service Charges		Central MT Ag Tech TID		2,925	\$ 2,925	0.1%	
Engineering	800,000	Airport TID		1,425	\$ 1,425	0.1%	
Internal Engineering	1,200,000	Downtown TID		11,625	\$ 11,625	0.6%	
TID Administration Support	25,500	East Industrial TID		2,888	\$ 2,888	0.1%	
Total Internal Service Charges	<u>\$ 2,025,500</u>	West Bank TID Bonds		6,638	\$ 6,638	0.3%	
Licenses and Permits	28,000	230,000	240,000	-	\$ 470,000	23.2%	
Charges for Services	126,100	160,000	540,000	-	\$ 700,000	34.6%	
Transfer in from the GF	-	220,000	200,000	-	\$ 420,000	20.7%	
Total Revenues	<u><u>\$ 2,179,600</u></u>	120,000	220,000	-	\$ 340,000	16.8%	
		Sanitation Fund	10,000	-	\$ 10,000	0.5%	
		Central Garage Fund	60,000	-	\$ 60,000	3.0%	
		Total Charges	<u>\$ 800,000</u>	<u>\$ 1,200,000</u>	<u>\$ 25,500</u>	<u>\$ 2,025,500</u>	<u>100%</u>
<b>Expenses:</b>							
Personal Services	2,142,829						
Supplies	39,108						
Purchased Services	102,980						
Internal Service	362,959						
Capital Outlay	7,000						
Total Expenses	<u><u>\$ 2,654,876</u></u>						
Revenue Over (Under) Expenses*	<u><u>\$ (475,276)</u></u>						

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



# 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.

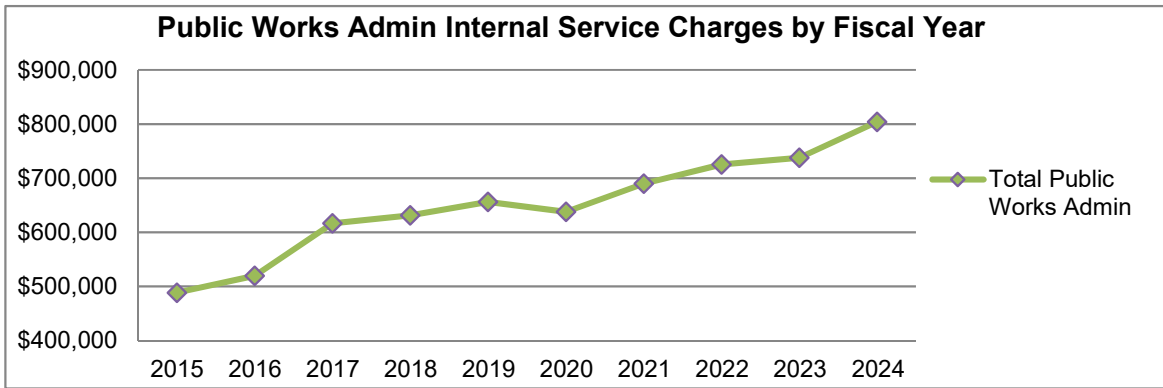
**Internal Service Charges:**  
Public Works Admin

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

<b>FY 2024 Budget</b>	
<b>Revenues:</b>	
Internal Service Charges	
Public Works Admin	803,951
Total Internal Service Charges	<u>\$ 803,951</u>
<b>Total Revenues</b>	<u><u>\$ 803,951</u></u>
<b>Expenses:</b>	
Personal Services	451,141
Supplies	29,800
Purchased Services	188,539
Internal Service	116,471
Capital Outlay	180,000
<b>Total Expenses</b>	<u><u>\$ 965,951</u></u>
<b>Revenue Over (Under) Expenses*</b>	<u><u>\$ (162,000)</u></u>

<b>Internal Service Charges (ISC) Revenue Sources</b>		
	Public Works Admin	% of ISC Collections
Street District Fund	96,614	12.0%
Water Fund	200,778	25.0%
Sewer Fund	156,526	19.5%
Storm Drain Fund	84,520	10.5%
Sanitation Fund	80,464	10.0%
Central Garage Fund	80,465	10.0%
Engineering Fund	104,584	13.0%
<b>Total Charges</b>	<u><u>\$ 803,951</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 2024 Budget	
Revenues:	
Internal Service Charges	
Civic Center Building Services	707,274
Total Internal Service Charges	\$ 707,274
Total Revenues	\$ 707,274
Expenses:	
Personal Services	362,006
Supplies	26,250
Purchased Services	288,323
Internal Service	30,695
Total Expenses	\$ 707,274
Revenue Over (Under) Expenses*	\$0

Internal Service Charges (ISC) Revenue Sources		
	Civic Center Building Services	% of ISC Collections
General Fund		
Administration	329,546	46.6%
Municipal Court	28,733	4.1%
Legal	16,150	2.3%
General Fund Total	\$ 374,429	52.9%
Planning & Community Dev Fund	18,994	2.7%
Permits Fund	18,994	2.7%
Federal Block Grant Fund	4,744	0.7%
Parking Fund	5,508	0.8%
Civic Center Events Fund	219,737	31.1%
Information Tech Fund	22,209	3.1%
Human Resources Fund	14,640	2.1%
Finance Fund	28,019	4.0%
Total Charges	\$ 707,274	100%

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

