

## 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 2023, the following factors were adjusted: 1) Insurance and Safety and 2) Civic Center Facilities.

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 \$57,500
<b>Finance</b>		
	Mail	Usage of last completed fiscal year
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, \$282; Employee with Children: \$5,843; Employee & Spouse: \$7,962; Family: \$14,732 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	-	-	8,251	-	-	-	-
Administration	-	-	26,126	4,563	-	-	-
Municipal Court	-	-	20,626	3,270	-	-	-
Legal	-	-	19,251	2,943	-	-	-
Police	-	-	165,011	20,887	843,894	-	-
Fire	-	-	106,570	9,330	455,780	-	-
Park & Recreation	-	-	64,629	4,455	-	-	-
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 410,464</b>	<b>\$ 45,448</b>	<b>\$ 1,299,674</b>	<b>\$ -</b>	<b>\$ -</b>
Park Special Revenue	-	-	-	-	-	-	-
Library	-	-	34,377	-	-	-	-
Planning & Comm. Dev.	-	-	13,751	2,943	-	-	-
Central MT Ag Tech TID	-	26,250	-	-	-	-	-
Airport TID	-	7,500	-	-	-	-	-
Downtown TID	-	116,250	-	-	-	-	-
East Industrial TID	-	28,500	-	-	-	-	-
Permits	-	-	17,876	3,924	-	-	-
Street Lighting	-	-	-	-	-	-	-
Natural Resources	-	-	15,126	-	-	-	-
Portage Meadows	-	-	2,750	-	-	-	-
Park Maintenance District	-	-	-	-	-	-	-
Street District	-	-	41,252	2,943	-	88,665	-
Federal Block Grant	-	-	4,125	1,568	-	-	-
Home Grant	-	-	-	-	-	-	-
Housing Authority	-	-	35,752	-	-	-	-
Soccer Park GO Bond	-	-	-	-	-	-	-
West Bank TID Bonds	-	64,500	-	-	-	-	-
Water	461,818	-	50,878	5,054	-	184,216	2,000
Sewer	253,720	-	23,376	981	-	143,608	1,000
Storm Drain	66,954	-	2,063	981	-	77,564	333
Sanitation	42,287	-	33,002	1,635	-	73,841	3,334
Swimming Pools	-	-	97,632	-	-	-	-
911 Dispatch Center	-	-	28,877	6,430	-	-	-
Parking	-	-	688	178	-	-	-
Recreation	-	-	70,130	-	-	-	-
Multisport	-	-	5,500	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-
Civic Center Events	-	-	34,377	1,946	-	-	-
Central Garage	-	-	16,501	2,616	-	73,841	3,333
Information Technology	-	-	11,001	-	-	-	-
Insurance and Safety	-	-	-	-	-	-	-
City Telephone	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-
Human Resources	-	-	-	2,289	-	-	-
Finance	-	-	28,189	5,542	-	-	-
Engineering	-	-	23,377	4,251	-	95,972	-
Public Works Admin	-	-	8,251	1,308	-	-	-
Civic Center Facilities	-	-	4,125	327	-	-	-
SID Bonds	-	-	-	-	-	-	-
<b>Total Charges</b>	<b>\$ 824,779</b>	<b>\$ 243,000</b>	<b>\$ 1,013,440</b>	<b>\$ 90,364</b>	<b>\$ 1,299,674</b>	<b>\$ 737,707</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	-	-	-	-	-	2,339	-	1,375
Administration	-	-	-	526,036	4,234	92,855	-	95,576
Municipal Court	-	-	-	-	22,180	8,056	-	18,637
Legal	-	-	1,493	-	3,545	10,121	-	30,394
Police	-	-	374,936	-	10,334	49,834	-	349,498
Fire	-	-	281,796	-	2,222	39,901	-	237,525
Park & Recreation	-	-	147,814	-	-	43,852	-	70,379
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 806,039</b>	<b>\$ 526,036</b>	<b>\$ 42,515</b>	<b>\$ 246,958</b>	<b>\$ -</b>	<b>\$ 803,384</b>
Park Special Revenue	-	-	-	-	-	1,879	-	-
Library	-	-	3,489	-	-	17,154	-	52,486
Planning & Comm. Dev.	-	-	1,056	6,229	2,030	14,061	-	27,052
Central MT Ag Tech TID	-	-	-	-	-	1,002	-	-
Airport TID	-	-	-	-	-	562	-	-
Downtown TID	-	-	-	-	-	1,293	-	-
East Industrial TID	-	-	-	-	-	355	-	-
Permits	-	-	4,326	14,088	5,200	8,854	-	29,069
Street Lighting	-	-	-	-	-	140,916	-	-
Natural Resources	-	-	51,162	60,723	136	16,044	-	15,635
Portage Meadows	-	-	-	-	-	1,220	-	592
Park Maintenance District	-	-	4,742	-	-	-	-	6,576
Street District	271,657	200,252	599,359	629,131	3,545	73,779	-	61,336
Federal Block Grant	-	-	880	2,632	258	13,343	-	5,755
Home Grant	-	-	-	-	-	784	-	776
Housing Authority	-	-	-	-	-	4,778	-	-
Soccer Park GO Bond	-	-	-	-	-	4,689	-	-
West Bank TID Bonds	-	-	-	-	-	1,543	-	-
Water	151,360	457,651	114,257	-	264	91,180	431,452	173,668
Sewer	201,140	156,359	92,896	-	191	47,087	359,502	109,216
Storm Drain	109,412	192,426	1,480	-	-	35,455	93,910	6,736
Sanitation	7,588	-	620,015	-	2,667	31,241	129,276	44,222
Swimming Pools	-	-	-	-	-	9,026	-	23,883
911 Dispatch Center	-	-	-	-	-	11,682	-	53,837
Parking	-	-	5,075	-	-	13,683	-	27,784
Recreation	-	-	2,462	-	979	19,878	-	13,729
Multisport	-	-	4,882	-	-	5,981	-	2,545
Icebreaker Road Race	-	-	-	-	-	793	-	-
Civic Center Events	-	-	-	-	283	17,822	-	10,852
Central Garage	52,155	-	-	-	148	22,923	-	55,689
Information Technology	-	-	-	-	12	9,824	-	24,428
Insurance and Safety	-	-	-	-	-	4,521	-	-
City Telephone	-	-	-	-	-	2,418	-	642
Health & Benefits	-	-	-	-	-	1,771	-	-
Human Resources	-	-	367	-	2,744	4,905	-	20,254
Finance	-	-	-	-	-	-	-	38,028
Engineering	-	-	9,934	-	535	13,986	-	43,756
Public Works Admin	-	-	684	-	37	14,259	-	11,917
Civic Center Facilities	-	-	-	-	-	8,399	-	8,138
SID Bonds	-	-	-	-	-	1,359	-	-
<b>Total Charges</b>	<b>\$ 793,312</b>	<b>\$ 1,006,688</b>	<b>\$ 2,323,105</b>	<b>\$ 1,238,839</b>	<b>\$ 61,544</b>	<b>\$ 917,407</b>	<b>\$ 1,014,140</b>	<b>\$ 1,671,985</b>

## Recurring Charges by Fund

<b>Revenue Fund:</b>	Insurance & Safety	Civic Center Facility Services	Information Tech	Information Tech	Information Tech	Information Tech	Information Tech		
<b>Internal Service Provided:</b>	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	-	-	-	-	-	-	-	-	\$ 11,965
Administration	-	290,982	48,585	26,981	2,957	23,287	10,466	\$	1,152,648
Municipal Court	-	25,667	-	22,075	1,683	10,175	4,346	\$	136,715
Legal	-	14,426	-	24,528	1,871	13,265	5,461	\$	127,298
Police	36,208	-	12,593	230,562	17,583	107,125	65,730	\$	2,284,195
Fire	-	-	12,593	49,056	28,341	54,495	15,987	\$	1,293,596
Park & Recreation	11,838	-	14,394	19,622	10,296	18,256	5,421	\$	410,956
<b>General Fund Total</b>	<b>\$ 48,046</b>	<b>\$ 331,075</b>	<b>\$ 88,165</b>	<b>\$ 372,824</b>	<b>\$ 62,731</b>	<b>\$ 226,603</b>	<b>\$ 107,411</b>	<b>\$</b>	<b>\$ 5,417,373</b>
Park Special Revenue	-	-	-	-	-	-	-	-	\$ 1,879
Library	7,500	-	-	2,453	187	909	230	\$	118,785
Planning & Comm. Dev.	-	17,306	7,197	22,075	1,683	40,572	5,881	\$	161,836
Central MT Ag Tech TID	-	-	-	-	-	-	-	\$	27,252
Airport TID	-	-	-	-	-	-	-	\$	8,062
Downtown TID	-	-	-	-	-	-	-	\$	117,543
East Industrial TID	-	-	-	-	-	-	-	\$	28,855
Permits	-	17,306	10,793	29,433	2,245	58,061	9,061	\$	210,236
Street Lighting	-	-	7,199	-	-	-	-	\$	148,115
Natural Resources	-	-	7,196	2,453	187	586	460	\$	169,708
Portage Meadows	-	-	-	-	-	-	-	\$	4,562
Park Maintenance District	-	-	-	-	-	-	-	\$	11,318
Street District	26,126	-	7,197	22,075	1,683	14,614	6,031	\$	2,049,645
Federal Block Grant	-	4,237	-	7,358	561	3,623	1,710	\$	46,050
Home Grant	-	-	-	-	-	-	-	\$	1,560
Housing Authority	-	-	-	2,453	187	909	230	\$	44,309
Soccer Park GO Bond	-	-	-	-	-	-	-	\$	4,689
West Bank TID Bonds	-	-	-	-	-	-	-	\$	66,043
Water	8,603	-	7,197	29,434	9,344	17,823	10,282	\$	2,206,481
Sewer	8,486	-	7,197	9,812	748	14,181	2,640	\$	1,432,140
Storm Drain	-	-	7,197	4,906	374	10,199	1,880	\$	611,870
Sanitation	-	-	7,194	7,359	561	11,425	2,800	\$	1,018,447
Swimming Pools	-	-	-	4,906	1,574	2,511	1,940	\$	141,472
911 Dispatch Center	-	-	26,985	39,245	12,793	27,840	8,452	\$	216,141
Parking	-	4,920	-	7,358	3,261	3,728	1,425	\$	68,100
Recreation	-	-	-	4,906	1,574	4,105	1,900	\$	119,663
Multisport	-	-	-	-	-	-	-	\$	18,908
Icebreaker Road Race	-	-	-	-	-	-	-	\$	793
Civic Center Events	-	195,395	-	7,358	561	1,704	2,690	\$	272,988
Central Garage	-	-	-	9,811	748	2,248	3,910	\$	243,923
Information Technology	-	19,839	-	-	-	-	-	\$	65,104
Insurance and Safety	-	-	-	-	-	-	-	\$	4,521
City Telephone	-	-	-	-	-	-	-	\$	3,060
Health & Benefits	-	-	-	-	-	-	-	\$	1,771
Human Resources	-	16,138	-	19,623	1,496	10,255	5,691	\$	83,762
Finance	-	25,028	7,195	39,245	2,992	36,035	10,262	\$	192,516
Engineering	-	-	7,197	26,981	2,058	47,777	7,396	\$	283,220
Public Works Admin	-	-	21,545	7,358	9,361	12,876	2,330	\$	89,926
Civic Center Facilities	-	-	-	2,453	187	255	485	\$	24,369
SID Bonds	-	-	-	-	-	-	-	\$	1,359
<b>Total Charges</b>	<b>\$ 98,761</b>	<b>\$ 631,244</b>	<b>\$ 219,454</b>	<b>\$ 681,879</b>	<b>\$ 117,096</b>	<b>\$ 548,839</b>	<b>\$ 195,097</b>	<b>\$</b>	<b>\$ 15,738,354</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>	-	-	8,251	-	-	-	-	-
<b>Administration</b>								
General Fund	-	-	26,126	4,563	-	-	-	-
Information Tech Fund	-	-	11,001	-	-	-	-	-
City Telephone Fund	-	-	-	-	-	-	-	-
Civic Center Events Fund	-	-	34,377	1,946	-	-	-	-
<b>Administration Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,504</b>	<b>\$ 6,509</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fire</b>								
General Fund	-	-	106,570	9,330	455,780	-	-	-
<b>Finance</b>								
Finance Fund	-	-	28,189	5,542	-	-	-	-
<b>Finance Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,189</b>	<b>\$ 5,542</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Great Falls Housing Authority</b>								
Housing Authority Fund	-	-	35,752	-	-	-	-	-
<b>Human Resources</b>								
Human Resources Fund	-	-	-	2,289	-	-	-	-
Insurance and Safety Fund	-	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-	-
<b>Human Resources Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,289</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Legal</b>								
General Fund	-	-	19,251	2,943	-	-	-	-
<b>Municipal Court</b>								
General Fund	-	-	20,626	3,270	-	-	-	-
<b>Park &amp; Recreation</b>								
General Fund	-	-	64,629	4,455	-	-	-	-
Park Special Revenue Fund	-	-	-	-	-	-	-	-
Natural Resources Fund	-	-	15,126	-	-	-	-	-
Portage Meadows Fund	-	-	2,750	-	-	-	-	-
Park Maintenance District Fund	-	-	-	-	-	-	-	-
Swimming Pools Fund	-	-	97,632	-	-	-	-	-
Recreation Fund	-	-	70,130	-	-	-	-	-
Multisports Fund	-	-	5,500	-	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-	-
<b>Park &amp; Recreation Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 255,767</b>	<b>\$ 4,455</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Planning &amp; Community Development</b>								
Planning & Comm Dev Fund	-	-	13,751	2,943	-	-	-	-
Permits Fund	-	-	17,876	3,924	-	-	-	-
Federal Block Grant Fund	-	-	4,125	1,568	-	-	-	-
Home Fund	-	-	-	-	-	-	-	-
Parking Fund	-	-	688	178	-	-	-	-
Civic Center Facilities Fund	-	-	4,125	327	-	-	-	-
<b>Plan &amp; Community Dev Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,565</b>	<b>\$ 8,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Police</b>								
General Fund	-	-	165,011	20,887	843,894	-	-	-
HIDTA	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	28,877	6,430	-	-	-	-
<b>Police Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 193,888</b>	<b>\$ 27,317</b>	<b>\$ 843,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Public Library</b>								
Library Fund	-	-	34,377	-	-	-	-	-
<b>Public Works</b>								
Street District Fund	-	-	41,252	2,943	-	88,665	-	271,657
Water Fund	461,818	-	50,878	5,054	-	184,216	2,000	151,360
Sewer Fund	253,720	-	23,376	981	-	143,608	1,000	201,140
Storm Drain Fund	66,954	-	2,063	981	-	77,564	333	109,412
Sanitation Fund	42,287	-	33,002	1,635	-	73,841	3,334	7,588
Central Garage Fund	-	-	16,501	2,616	-	73,841	3,333	52,155
Engineering Fund	-	-	23,377	4,251	-	95,972	-	-
Public Works Admin Fund	-	-	8,251	1,308	-	-	-	-
<b>Public Works Total</b>	<b>\$ 824,779</b>	<b>\$ -</b>	<b>\$ 198,700</b>	<b>\$ 19,769</b>	<b>\$ -</b>	<b>\$ 737,707</b>	<b>\$ 10,000</b>	<b>\$ 793,312</b>
<b>Special Districts</b>								
Central MT Ag Tech TID Fund	-	26,250	-	-	-	-	-	-
Airport TID Fund	-	7,500	-	-	-	-	-	-
Downtown TID Fund	-	116,250	-	-	-	-	-	-
East Industrial TID Fund	-	28,500	-	-	-	-	-	-
Street Lighting Fund	-	-	-	-	-	-	-	-
Soccer Park GO Bond Fund	-	-	-	-	-	-	-	-
West Bank TID Bonds Fund	-	64,500	-	-	-	-	-	-
SID Bonds Fund	-	-	-	-	-	-	-	-
<b>Special Districts Total</b>	<b>-</b>	<b>243,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Charges</b>	<b>\$ 824,779</b>	<b>\$ 243,000</b>	<b>\$ 1,013,440</b>	<b>\$ 90,364</b>	<b>\$ 1,299,674</b>	<b>\$ 737,707</b>	<b>\$ 10,000</b>	<b>\$ 793,312</b>

## 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>	-	-	-	-	2,339	-	1,375	-
<b>Administration</b>								
General Fund	-	-	526,036	4,234	92,855	-	95,576	-
Information Tech Fund	-	-	-	12	9,824	-	24,428	-
City Telephone Fund	-	-	-	-	2,418	-	642	-
Civic Center Events Fund	-	-	-	283	17,822	-	10,852	-
<b>Administration Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 526,036</b>	<b>\$ 4,529</b>	<b>\$ 122,919</b>	<b>\$ -</b>	<b>\$ 131,498</b>	<b>\$ -</b>
<b>Fire</b>								
General Fund	-	281,796	-	2,222	39,901	-	237,525	-
<b>Finance</b>								
Finance Fund	-	-	-	-	-	-	38,028	-
<b>Finance Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,028</b>	<b>\$ -</b>
<b>Great Falls Housing Authority</b>								
Housing Authority Fund	-	-	-	-	4,778	-	-	-
<b>Human Resources</b>								
Human Resources Fund	-	367	-	2,744	4,905	-	20,254	-
Insurance and Safety Fund	-	-	-	-	4,521	-	-	-
Health & Benefits	-	-	-	-	1,771	-	-	-
<b>Human Resources Total</b>	<b>\$ -</b>	<b>\$ 367</b>	<b>\$ -</b>	<b>\$ 2,744</b>	<b>\$ 11,197</b>	<b>\$ -</b>	<b>\$ 20,254</b>	<b>\$ -</b>
<b>Legal</b>								
General Fund	-	1,493	-	3,545	10,121	-	30,394	-
<b>Municipal Court</b>								
General Fund	-	-	-	22,180	8,056	-	18,637	-
<b>Park &amp; Recreation</b>								
General Fund	-	147,814	-	-	43,852	-	70,379	11,838
Park Special Revenue Fund	-	-	-	-	1,879	-	-	-
Natural Resources Fund	-	51,162	60,723	136	16,044	-	15,635	-
Portage Meadows Fund	-	-	-	-	1,220	-	592	-
Park Maintenance District Fund	-	4,742	-	-	-	-	6,576	-
Swimming Pools Fund	-	-	-	-	9,026	-	23,883	-
Recreation Fund	-	2,462	-	979	19,878	-	13,729	-
Multisports Fund	-	4,882	-	-	5,981	-	2,545	-
Icebreaker Road Race	-	-	-	-	793	-	-	-
<b>Park &amp; Recreation Total</b>	<b>\$ -</b>	<b>\$ 211,062</b>	<b>\$ 60,723</b>	<b>\$ 1,115</b>	<b>\$ 98,673</b>	<b>\$ -</b>	<b>\$ 133,339</b>	<b>\$ 11,838</b>
<b>Planning &amp; Community Development</b>								
Planning & Comm Dev Fund	-	1,056	6,229	2,030	14,061	-	27,052	-
Permits Fund	-	4,326	14,088	5,200	8,854	-	29,069	-
Federal Block Grant Fund	-	880	2,632	258	13,343	-	5,755	-
Home Fund	-	-	-	-	784	-	776	-
Parking Fund	-	5,075	-	-	13,683	-	27,784	-
Civic Center Facilities Fund	-	-	-	-	8,399	-	8,138	-
<b>Plan &amp; Community Dev Total</b>	<b>\$ -</b>	<b>\$ 11,337</b>	<b>\$ 22,949</b>	<b>\$ 7,488</b>	<b>\$ 59,124</b>	<b>\$ -</b>	<b>\$ 98,574</b>	<b>\$ -</b>
<b>Police</b>								
General Fund	-	374,936	-	10,334	49,834	-	349,498	36,208
HIDTA	-	-	-	-	-	-	-	-
911 Dispatch Center Fund	-	-	-	-	11,682	-	53,837	-
<b>Police Total</b>	<b>\$ -</b>	<b>\$ 374,936</b>	<b>\$ -</b>	<b>\$ 10,334</b>	<b>\$ 61,516</b>	<b>\$ -</b>	<b>\$ 403,335</b>	<b>\$ 36,208</b>
<b>Public Library</b>								
Library Fund	-	3,489	-	-	17,154	-	52,486	7,500
<b>Public Works</b>								
Street District Fund	200,252	599,359	629,131	3,545	73,779	-	61,336	26,126
Water Fund	457,651	114,257	-	264	91,180	431,452	173,668	8,603
Sewer Fund	156,359	92,896	-	191	47,087	359,502	109,216	8,486
Storm Drain Fund	192,426	1,480	-	-	35,455	93,910	6,736	-
Sanitation Fund	-	620,015	-	2,667	31,241	129,276	44,222	-
Central Garage Fund	-	-	-	148	22,923	-	55,689	-
Engineering Fund	-	9,934	-	535	13,986	-	43,756	-
Public Works Admin Fund	-	684	-	37	14,259	-	11,917	-
<b>Public Works Total</b>	<b>\$ 1,006,688</b>	<b>\$ 1,438,625</b>	<b>\$ 629,131</b>	<b>\$ 7,387</b>	<b>\$ 329,910</b>	<b>\$ 1,014,140</b>	<b>\$ 506,540</b>	<b>\$ 43,215</b>
<b>Special Districts</b>								
Central MT Ag Tech TID Fund	-	-	-	-	1,002	-	-	-
Airport TID Fund	-	-	-	-	562	-	-	-
Downtown TID Fund	-	-	-	-	1,293	-	-	-
East Industrial TID Fund	-	-	-	-	355	-	-	-
Street Lighting Fund	-	-	-	-	140,916	-	-	-
Soccer Park GO Bond Fund	-	-	-	-	4,689	-	-	-
West Bank TID Bonds Fund	-	-	-	-	1,543	-	-	-
SID Bonds Fund	-	-	-	-	1,359	-	-	-
<b>Special Districts Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>151,719</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Charges</b>	<b>\$ 1,006,688</b>	<b>\$ 2,323,105</b>	<b>\$ 1,238,839</b>	<b>\$ 61,544</b>	<b>\$ 917,407</b>	<b>\$ 1,014,140</b>	<b>\$ 1,671,985</b>	<b>\$ 98,761</b>



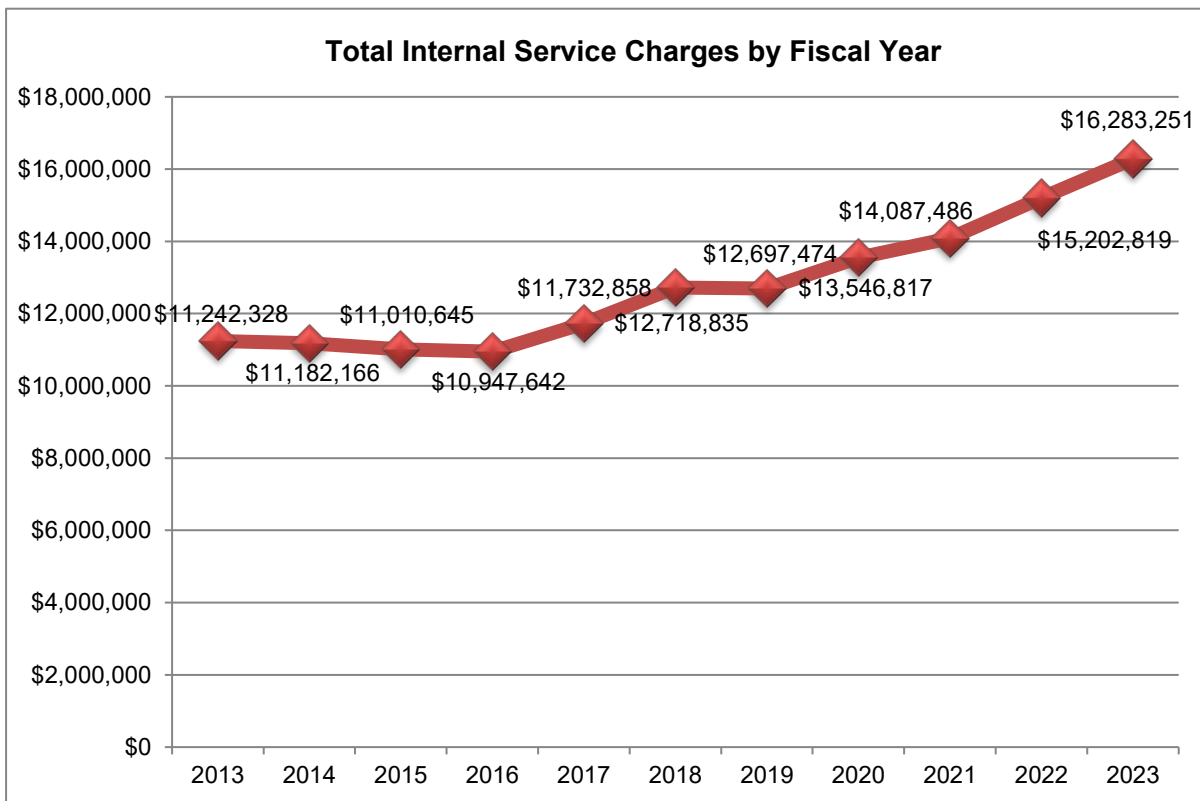
## Recurring Charges by Department

Internal Service Provided:	Civic Center Building Services	Mapping	Information Technology	Computer Network	Computer Equip Maint	Computer & Equipment Lease	Total
<b>City Commission</b>	-	-	-	-	-	-	\$ 11,965
<b>Administration</b>							
General Fund	290,982	48,585	26,981	2,957	23,287	10,466	\$ 1,152,648
Information Tech Fund	19,839	-	-	-	-	-	\$ 65,104
City Telephone Fund	-	-	-	-	-	-	\$ 3,060
Civic Center Events Fund	195,395	-	7,358	561	1,704	2,690	\$ 272,988
<b>Administration Total</b>	<b>\$ 506,216</b>	<b>\$ 48,585</b>	<b>\$ 34,339</b>	<b>\$ 3,518</b>	<b>\$ 24,991</b>	<b>\$ 13,156</b>	<b>\$ 1,493,800</b>
<b>Fire</b>							
General Fund	-	12,593	49,056	28,341	54,495	15,987	\$ 1,293,596
<b>Finance</b>							
Finance Fund	25,028	7,195	39,245	2,992	36,035	10,262	\$ 192,516
<b>Finance Total</b>	<b>\$ 25,028</b>	<b>\$ 7,195</b>	<b>\$ 39,245</b>	<b>\$ 2,992</b>	<b>\$ 36,035</b>	<b>\$ 10,262</b>	<b>\$ 192,516</b>
<b>Great Falls Housing Authority</b>							
Housing Authority Fund	-	-	2,453	187	909	230	\$ 44,309
<b>Human Resources</b>							
Human Resources Fund	16,138	-	19,623	1,496	10,255	5,691	\$ 83,762
Insurance and Safety Fund	-	-	-	-	-	-	\$ 4,521
Health & Benefits	-	-	-	-	-	-	\$ 1,771
<b>Human Resources Total</b>	<b>\$ 16,138</b>	<b>\$ -</b>	<b>\$ 19,623</b>	<b>\$ 1,496</b>	<b>\$ 10,255</b>	<b>\$ 5,691</b>	<b>\$ 90,054</b>
<b>Legal</b>							
General Fund	14,426	-	24,528	1,871	13,265	5,461	\$ 127,298
<b>Municipal Court</b>							
General Fund	25,667	-	22,075	1,683	10,175	4,346	\$ 136,715
<b>Park &amp; Recreation</b>							
General Fund	-	14,394	19,622	10,296	18,256	5,421	\$ 410,956
Park Special Revenue Fund	-	-	-	-	-	-	\$ 1,879
Natural Resources Fund	-	7,196	2,453	187	586	460	\$ 169,708
Portage Meadows Fund	-	-	-	-	-	-	\$ 4,562
Park Maintenance District Fund	-	-	-	-	-	-	\$ 11,318
Swimming Pools Fund	-	-	4,906	1,574	2,511	1,940	\$ 141,472
Recreation Fund	-	-	4,906	1,574	4,105	1,900	\$ 119,663
Multisports Fund	-	-	-	-	-	-	\$ 18,908
Icebreaker Road Race	-	-	-	-	-	-	\$ 793
<b>Park &amp; Recreation Total</b>	<b>\$ -</b>	<b>\$ 21,590</b>	<b>\$ 31,887</b>	<b>\$ 13,631</b>	<b>\$ 25,458</b>	<b>\$ 9,721</b>	<b>\$ 879,259</b>
<b>Planning &amp; Community Development</b>							
Planning & Comm Dev Fund	17,306	7,197	22,075	1,683	40,572	5,881	\$ 161,836
Permits Fund	17,306	10,793	29,433	2,245	58,061	9,061	\$ 210,236
Federal Block Grant Fund	4,237	-	7,358	561	3,623	1,710	\$ 46,050
Home Fund	-	-	-	-	-	-	\$ 1,560
Parking Fund	4,920	-	7,358	3,261	3,728	1,425	\$ 68,100
Civic Center Facilities Fund	-	-	2,453	187	255	485	\$ 24,369
<b>Plan &amp; Community Dev Total</b>	<b>\$ 43,769</b>	<b>\$ 17,990</b>	<b>\$ 68,677</b>	<b>\$ 7,937</b>	<b>\$ 106,239</b>	<b>\$ 18,562</b>	<b>\$ 512,151</b>
<b>Police</b>							
General Fund	-	12,593	230,562	17,583	107,125	65,730	\$ 2,284,195
HIDTA	-	-	-	-	-	-	\$ -
911 Dispatch Center Fund	-	26,985	39,245	12,793	27,840	8,452	\$ 216,141
<b>Police Total</b>	<b>\$ -</b>	<b>\$ 39,578</b>	<b>\$ 269,807</b>	<b>\$ 30,376</b>	<b>\$ 134,965</b>	<b>\$ 74,182</b>	<b>\$ 2,500,336</b>
<b>Public Library</b>							
Library Fund	-	-	2,453	187	909	230	\$ 118,785
<b>Public Works</b>							
Street District Fund	-	7,197	22,075	1,683	14,614	6,031	\$ 2,049,645
Water Fund	-	7,197	29,434	9,344	17,823	10,282	\$ 2,206,481
Sewer Fund	-	7,197	9,812	748	14,181	2,640	\$ 1,432,140
Storm Drain Fund	-	7,197	4,906	374	10,199	1,880	\$ 611,870
Sanitation Fund	-	7,194	7,359	561	11,425	2,800	\$ 1,018,447
Central Garage Fund	-	-	9,811	748	2,248	3,910	\$ 243,923
Engineering Fund	-	7,197	26,981	2,058	47,777	7,396	\$ 283,220
Public Works Admin Fund	-	21,545	7,358	9,361	12,876	2,330	\$ 89,926
<b>Public Works Total</b>	<b>\$ -</b>	<b>\$ 64,724</b>	<b>\$ 117,736</b>	<b>\$ 24,877</b>	<b>\$ 131,143</b>	<b>\$ 37,269</b>	<b>\$ 7,935,652</b>
<b>Special Districts</b>							
Central MT Ag Tech TID Fund	-	-	-	-	-	-	\$ 27,252
Airport TID Fund	-	-	-	-	-	-	\$ 8,062
Downtown TID Fund	-	-	-	-	-	-	\$ 117,543
East Industrial TID Fund	-	-	-	-	-	-	\$ 28,855
Street Lighting Fund	-	7,199	-	-	-	-	\$ 148,115
Soccer Park GO Bond Fund	-	-	-	-	-	-	\$ 4,689
West Bank TID Bonds Fund	-	-	-	-	-	-	\$ 66,043
SID Bonds Fund	-	-	-	-	-	-	\$ 1,359
<b>Special Districts Total</b>	<b>-</b>	<b>7,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 401,918</b>
<b>Total Charges</b>	<b>\$ 631,244</b>	<b>\$ 219,454</b>	<b>\$ 681,879</b>	<b>\$ 117,096</b>	<b>\$ 548,839</b>	<b>\$ 195,097</b>	<b>\$ 15,738,354</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	-	-	-	-	-	6,560	3,792	-	-	\$ 10,352
Park & Rec	-	-	-	-	-	-	-	7,500	1,000	\$ 8,500
<b>General Fund Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,560</b>	<b>\$ 3,792</b>	<b>\$ 8,378</b>	<b>\$ 1,750</b>	<b>\$ 20,480</b>
Street Lighting	-	-	-	-	10,000	-	-	-	-	\$ 10,000
Portage Meadows	-	-	-	-	-	-	31,395	-	-	\$ 31,395
Water	57,500	-	-	186,105	-	-	3,960	58,973	-	\$ 306,538
Sewer	-	-	-	-	-	-	3,476	7,000	-	\$ 10,476
Storm Drain	-	100,000	-	-	-	-	22,316	9,000	-	\$ 131,316
Parking	-	-	-	-	-	-	-	-	2,500	\$ 2,500
Engineering	-	-	-	-	-	27,216	-	-	-	\$ 27,216
Public Works Admin	-	-	-	-	-	-	3,476	-	-	\$ 3,476
Civic Center Facilities	-	-	-	-	-	-	-	1,000	500	\$ 1,500
<b>Total Charges</b>	<b>\$ 57,500</b>	<b>\$ 100,000</b>	<b>\$ 186,105</b>	<b>\$ 10,000</b>	<b>\$ 33,776</b>	<b>\$ 68,415</b>	<b>\$ 84,351</b>	<b>\$ 4,750</b>	<b>\$ 4,750</b>	<b>\$ 544,897</b>

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





# 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.

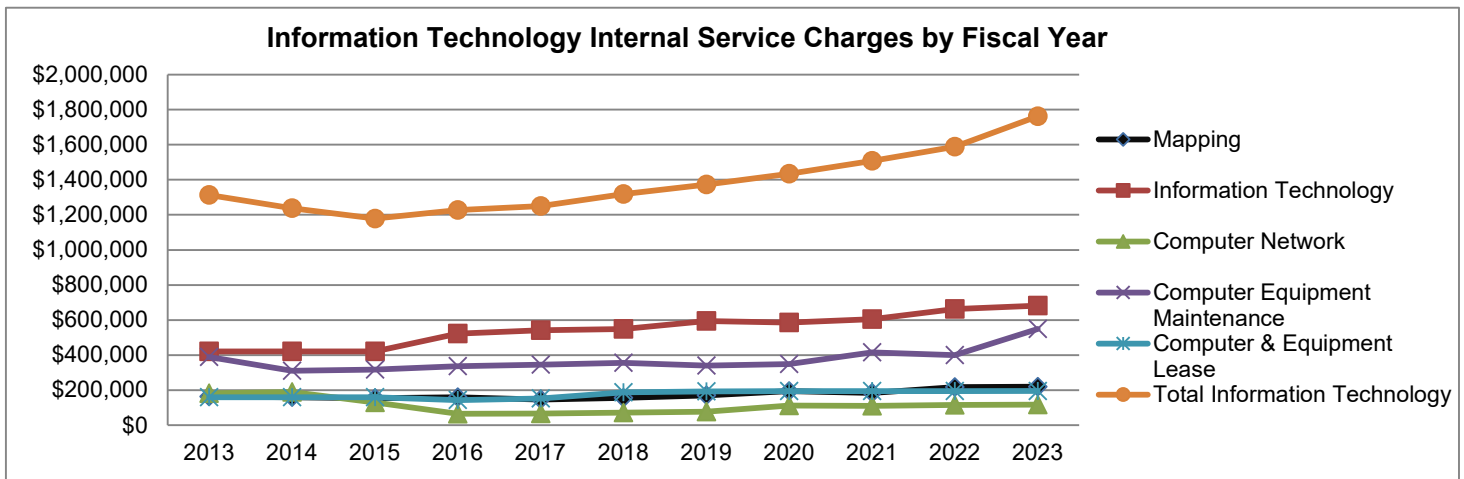
### Internal Service Charges:

### 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 2023 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		Administration	48,585	26,981	2,957	23,287	10,466	\$ 112,276	6.4%	
Mapping	219,454	Municipal Court	-	22,075	1,683	10,175	4,346	\$ 38,279	2.2%	
Information Tech	681,879	Legal	-	24,528	1,871	13,265	5,461	\$ 45,125	2.6%	
Computer Network	117,096	Police	12,593	230,562	17,583	107,125	65,730	\$ 433,593	24.6%	
Computer Equipment Maint	548,839	Fire	12,593	49,056	28,341	54,495	15,987	\$ 160,472	9.1%	
Computer & Equipment Lease	195,097	Park & Recreation	14,394	19,622	10,296	18,256	5,421	\$ 67,989	3.9%	
Mapping Non Recurring	15,000	<b>General Fund Total</b>	<b>\$ 88,165</b>	<b>\$ 372,824</b>	<b>\$ 62,731</b>	<b>\$ 226,603</b>	<b>\$ 107,411</b>	<b>\$ 857,734</b>	<b>48.7%</b>	
Internal Service Charges Total	<u>\$ 1,777,365</u>	Library	-	2,453	187	909	230	\$ 3,779	0.2%	
Charges for Services	500	Plan & Comm Dev	7,197	22,075	1,683	40,572	5,881	\$ 77,408	4.4%	
Other	3,000	Permits	10,793	29,433	2,245	58,061	9,061	\$ 109,593	6.2%	
<b>Total Revenues</b>	<u><b>\$ 1,780,865</b></u>	Street Lighting	7,199	-	-	-	-	\$ 7,199	0.4%	
<b>Expenses:</b>		Natural Resources	7,196	2,453	187	586	460	\$ 10,882	0.6%	
Personal Services	822,651	Street District	7,197	22,075	1,683	14,614	6,031	\$ 51,600	2.9%	
Supplies	285,100	Federal Block Grant	-	7,358	561	3,623	1,710	\$ 13,252	0.8%	
Purchased Services	730,241	Housing Authority	-	2,453	187	909	230	\$ 3,779	0.2%	
<b>Total Expenses</b>	<u><b>\$ 1,903,096</b></u>	Water	7,197	29,434	9,344	17,823	10,282	\$ 74,080	4.2%	
<b>Revenue Over (Under) Expenses*</b>	<u><b>\$ (122,231)</b></u>	Sewer	7,197	9,812	748	14,181	2,640	\$ 34,578	2.0%	
		Storm Drain	7,197	4,906	374	10,199	1,880	\$ 24,556	1.4%	
		Sanitation	7,194	7,359	561	11,425	2,800	\$ 29,339	1.7%	
		Swimming Pools	-	4,906	1,574	2,511	1,940	\$ 10,931	0.6%	
		911 Dispatch Center	26,985	39,245	12,793	27,840	8,452	\$ 115,315	6.5%	
		Parking	-	7,358	3,261	3,728	1,425	\$ 15,772	0.9%	
		Recreation	-	4,906	1,574	4,105	1,900	\$ 12,485	0.7%	
		Civic Center Events	-	7,358	561	1,704	2,690	\$ 12,313	0.7%	
		Central Garage	-	9,811	748	2,248	3,910	\$ 16,717	0.9%	
		Human Resources	-	19,623	1,496	10,255	5,691	\$ 37,065	2.1%	
		Finance	7,195	39,245	2,992	36,035	10,262	\$ 95,729	5.4%	
		Engineering	7,197	26,981	2,058	47,777	7,396	\$ 91,409	5.2%	
		Public Works Admin	21,545	7,358	9,361	12,876	2,330	\$ 53,470	3.0%	
		Civic Center Facilities	-	2,453	187	255	485	\$ 3,380	0.2%	
		<b>Total Charges</b>	<b>\$ 219,454</b>	<b>\$ 681,879</b>	<b>\$ 117,096</b>	<b>\$ 548,839</b>	<b>\$ 195,097</b>	<b>\$ 1,762,365</b>	<b>100.0%</b>	

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



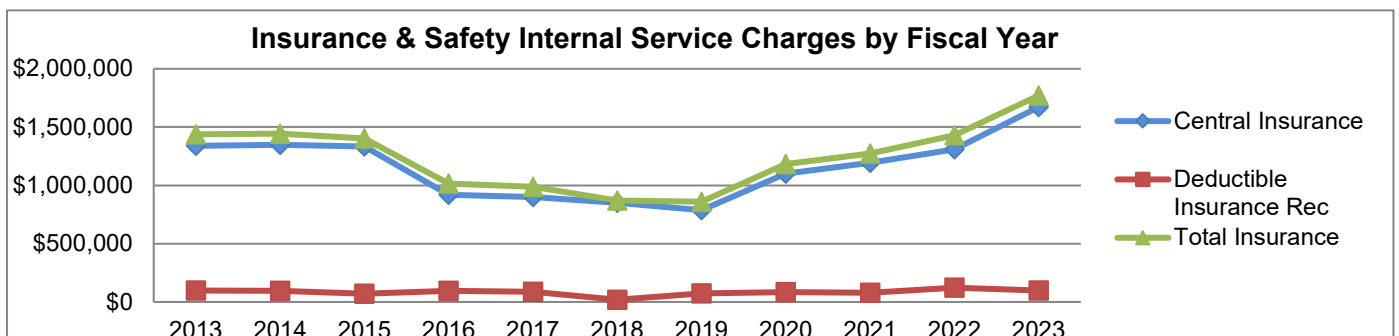
# Insurance and Safety Fund

## 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.

<b>Internal Service Charges:</b>	<b>Based On:</b>
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 2023 Budget		Internal Service Charges (ISC) Revenue Sources			
		Central Insurance	Deductible Insurance Recovery	Total	% of ISC Collections
<b>Revenues:</b>					
Internal Service Charges		<b>General Fund</b>			
Central Insurance	1,671,985	1,375	-	\$ 1,375	0.1%
Deductible Insurance Recovery	98,761	95,576	-	\$ 95,576	5.4%
Total Internal Service Charges	<u>\$ 1,770,746</u>	18,637	-	\$ 18,637	1.1%
Other Revenue	3,236	30,394	-	\$ 30,394	1.7%
<b>Total Revenues</b>	<u><u>\$ 1,773,982</u></u>	349,498	36,208	\$ 385,706	21.8%
<b>Expenses:</b>		237,525	-	\$ 237,525	13.4%
Supplies	2,802	70,379	11,838	\$ 82,217	4.6%
Purchased Services	1,766,660	<b>General Fund Total</b>			
Internal Service	4,521	<u>\$ 803,384</u>	<u>\$ 48,046</u>	<u>\$ 851,430</u>	<u>48.1%</u>
<b>Total Expenses</b>	<u><u>\$ 1,773,983</u></u>				
Revenue Over (Under) Expenses*	<u><u>\$ (1)</u></u>				
*Balance of revenues under expenses will come from Fund Balance.					
		52,486	7,500	\$ 59,986	3.4%
		27,052	-	\$ 27,052	1.5%
		29,069	-	\$ 29,069	1.6%
		15,635	-	\$ 15,635	0.9%
		592	-	\$ 592	0.0%
		6,576	-	\$ 6,576	0.4%
		61,336	26,126	\$ 87,462	4.9%
		5,755	-	\$ 5,755	0.3%
		776	-	\$ 776	0.0%
		173,668	8,603	\$ 182,271	10.3%
		109,216	8,486	\$ 117,702	6.6%
		44,222	-	\$ 44,222	2.5%
		23,883	-	\$ 23,883	1.3%
		53,837	-	\$ 53,837	3.0%
		27,784	-	\$ 27,784	1.6%
		13,729	-	\$ 13,729	0.8%
		2,545	-	\$ 2,545	0.1%
		10,852	-	\$ 10,852	0.6%
		55,689	-	\$ 55,689	3.1%
		24,428	-	\$ 24,428	1.4%
		642	-	\$ 642	0.0%
		20,254	-	\$ 20,254	1.1%
		38,028	-	\$ 38,028	2.1%
		43,756	-	\$ 43,756	2.5%
		11,917	-	\$ 11,917	0.7%
		8,138	-	\$ 8,138	0.5%
		<u>\$ 1,671,985</u>	<u>\$ 98,761</u>	<u>\$ 1,770,746</u>	<u>100.0%</u>



# Health and Benefits Fund

**Service Description**

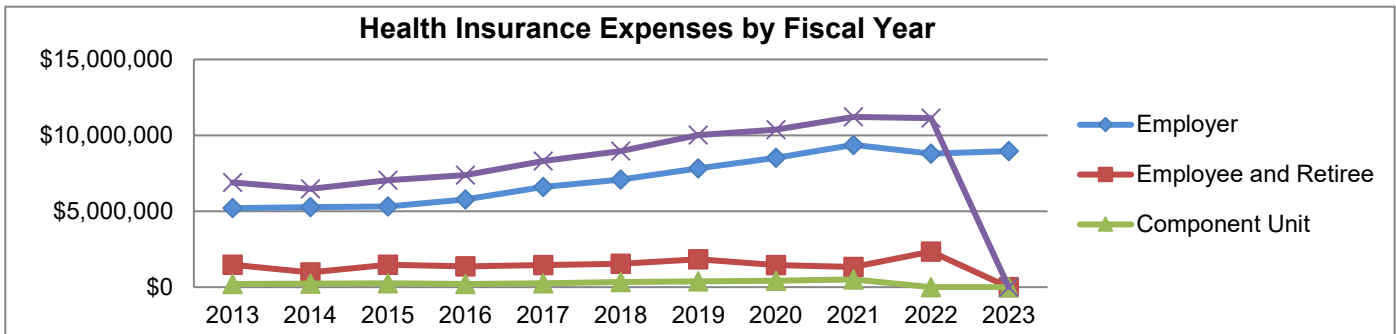
The Health & Benefits Fund was created to account for payroll deductions made to the City's health insurance plan and process payments of health insurance premiums from the Montana Municipal Interlocal Authority's Health Benefit program.

<b>Internal Service Charges:</b>	<b>Based On:</b>
No Internal Service Charge- Direct Expense under Personal Services-Health Insurance	The City pays: Employee, \$282; Employee with Children: \$5,843; Employee & Spouse: \$7,962; Family: \$14,732 annually The Employee pays: Employee: \$731; Employee with Children: \$3,045; Employee & Spouse: \$3,419; Employee with Family: \$4,614 annually

<b>FY 2023 Budget</b>		<b>Budgeted Health Insurance Expense</b>		
		<u>Health Insurance</u>		<u>% of Contributions</u>
<b>Revenues:</b>		<b>General Fund</b>		
Charges for Services		City Commission	71,430	0.8%
Retirees	531,248	Administration	267,350	3.0%
Employee & Employer*	10,000,939	Municipal Court	152,282	1.7%
<b>Total Charges for Services</b>	<b>\$ 10,532,187</b>	Legal	151,372	1.7%
<b>Total Revenues</b>	<b>\$ 10,532,187</b>	Police	2,142,501	23.9%
		Fire	1,506,430	16.8%
<b>Expenses:</b>		Park & Recreation	263,584	2.9%
Purchased Services	10,794,337	<b>General Fund Total</b>	<b>\$ 4,554,949</b>	<b>50.8%</b>
Internal Service	1,771	Library Fund	220,028	2.5%
<b>Total Expenses</b>	<b>\$ 10,796,108</b>	Plan & Comm Dev Fund	171,525	1.9%
<b>Revenue Over (Under) Expenses**</b>	<b>\$ (263,921)</b>	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</b>	<b>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.



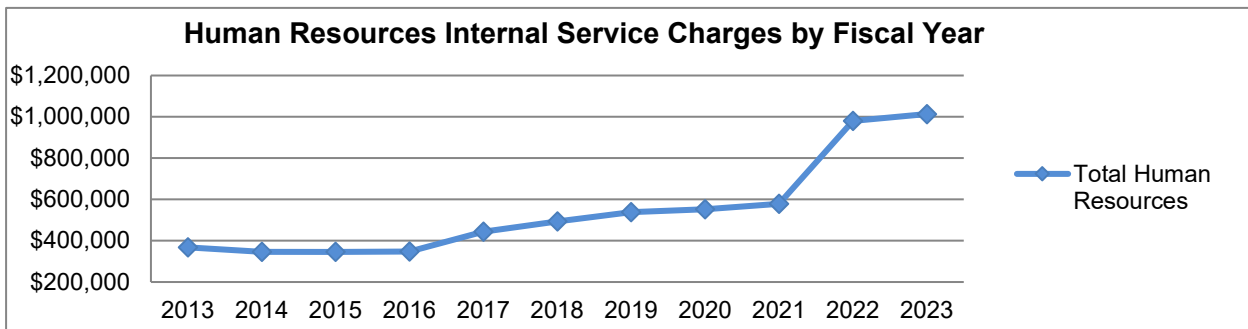
# Human Resources Fund

## 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 2023 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	1,013,440	
Total Internal Service Charges	\$ 1,013,440	
Other Revenue	-	
<b>Total Revenues</b>	<b>\$ 1,013,440</b>	
<b>Expenses:</b>		
Personal Services	865,144	
Supplies	30,900	
Purchased Services	88,100	
Internal Service	83,762	
<b>Total Expenses</b>	<b>\$ 1,067,906</b>	
<b>Revenue Over (Under) Expenses*</b>	<b>\$ (54,466)</b>	
*Balance of revenues under expenses will come from Fund Balance.		
	<b>General Fund</b>	
	City Commission	8,251
	Administration	26,126
	Municipal Court	20,626
	Legal	19,251
	Police	165,011
	Fire	106,570
	Park & Recreation	64,629
	<b>General Fund Total</b>	<b>\$ 410,464</b>
	Library	34,377
	Planning & Comm. Dev.	13,751
	Permits	17,876
	Natural Resources	15,126
	Portage Meadows	2,750
	Street District	41,252
	Federal Block Grant	4,125
	Housing Authority	35,752
	Water	50,878
	Sewer	23,376
	Storm Drain	2,063
	Sanitation	33,002
	Swimming Pools	97,632
	911 Dispatch Center	28,877
	Parking	688
	Recreation	70,130
	Multisport	5,500
	Civic Center Events	34,377
	Central Garage	16,501
	Information Technology	11,001
	Finance	28,189
	Engineering	23,377
	Public Works Admin	8,251
	Civic Center Facilities	4,125
	<b>Total Charges</b>	<b>\$ 1,013,440</b>



# City Telephone Fund

## Service Description

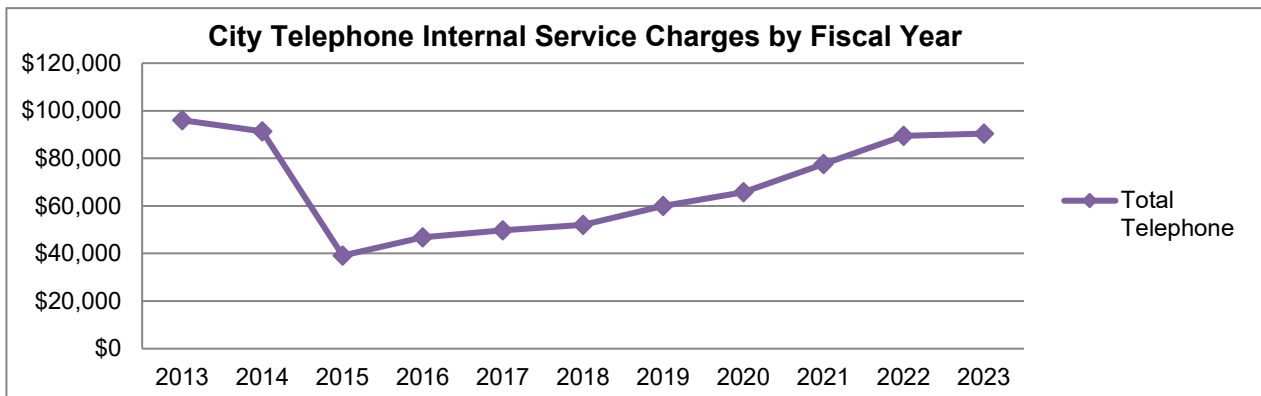
The City Telephone Fund was created to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers for the Civic Center and Police Department buildings.

Internal Service Charges:  
City Telephone

Based On:  
Number of telephone extensions

<b>FY 2023 Budget</b>	
Revenues:	
Internal Service Charges	
City Telephone	90,364
Total Internal Service Charges	<u>\$ 90,364</u>
Total Revenues	<u><u>\$ 90,364</u></u>
Expenses:	
Personal Services	21,820
Purchased Services	53,700
Internal Service	3,060
Total Expenses	<u><u>\$ 78,580</u></u>
Revenue Over (Under) Expenses	<u><u>\$ 11,784</u></u>

<b>Internal Service Charges (ISC) Revenue Sources</b>		
	City Telephone	% of ISC Collections
General Fund		
Administration	4,563	5.0%
Municipal Court	3,270	3.6%
Legal	2,943	3.3%
Police	20,887	23.1%
Fire	9,330	10.3%
Park & Recreation	4,455	4.9%
General Fund Total	<u>\$ 45,448</u>	50.3%
Plan & Comm Dev		
Permits	3,924	4.3%
Street	2,943	3.3%
Federal Block Grant	1,568	1.7%
Water	5,054	5.6%
Sewer	981	1.1%
Storm Drain	981	1.1%
Sanitation	1,635	1.8%
911 Dispatch Center	6,430	7.1%
Parking	178	0.2%
Civic Center Events	1,946	2.2%
Central Garage	2,616	2.9%
Human Resources	2,289	2.5%
Finance	5,542	6.1%
Engineering	4,251	4.7%
PW Admin	1,308	1.4%
Civic Center Facilities	327	0.4%
Total Charges	<u><u>\$ 90,364</u></u>	100.0%





# Finance Fund

**Service Description**

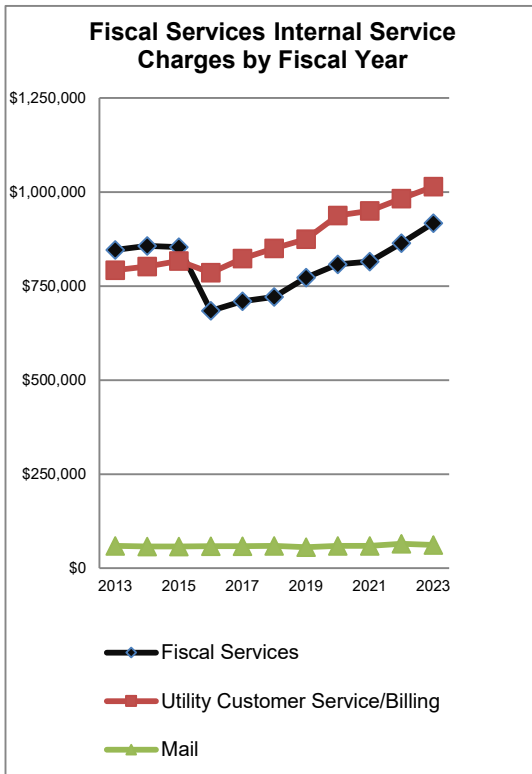
The Finance Fund was created to account for providing centralized services for accounting, assessments, budgeting, cash investments, utility billing, utility customer services, debt issuance, mail, and capital asset tracking.

<b>Internal Service Charges:</b>	<b>Based On:</b>
Mail	Usage for last completed fiscal year
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 2023 Budget	
<b>Revenues:</b>	
Internal Service Charges	
Mail	61,544
Fiscal Services	917,407
Utility Customer Service & Billing	1,014,140
Total Internal Service Charges	<u>\$ 1,993,091</u>
Other Revenue	-
<b>Total Revenues</b>	<u><u>\$ 1,993,091</u></u>
<b>Expenses:</b>	
Personal Services	1,369,509
Supplies	16,200
Purchased Services	407,073
Internal Service	192,516
Capital Outlay	25,000
<b>Total Expenses</b>	<u><u>\$ 2,010,298</u></u>
<b>Revenue Over (Under) Expenses*</b>	<u><u>\$ (17,207)</u></u>

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

Internal Service Charges (ISC) Revenue Sources					
	Mail	Fiscal Services	Utility Cust. Service & Billing	Total	% of ISC Collections
<b>General Fund</b>					
City Commission	-	2,339	-	\$ 2,339	0.1%
Administration	4,234	92,855	-	\$ 97,089	4.9%
Municipal Court	22,180	8,056	-	\$ 30,236	1.5%
Legal	3,545	10,121	-	\$ 13,666	0.7%
Police	10,334	49,834	-	\$ 60,168	3.0%
Fire	2,222	39,901	-	\$ 42,123	2.1%
Park & Recreation	-	43,852	-	\$ 43,852	2.2%
<b>General Fund Total</b>	<u>\$ 42,515</u>	<u>\$ 246,958</u>	<u>\$ -</u>	<u>\$ 289,473</u>	<u>14.5%</u>
<b>Park Special Revenue</b>					
Library	-	17,154	-	\$ 17,154	0.9%
Planning & Comm. Dev.	2,030	14,061	-	\$ 16,091	0.8%
Central MT Ag Tech TID	-	1,002	-	\$ 1,002	0.1%
Airport TID	-	562	-	\$ 562	0.0%
Downtown TID	-	1,293	-	\$ 1,293	0.1%
East Industrial TID	-	355	-	\$ 355	0.0%
Permits	5,200	8,854	-	\$ 14,054	0.7%
Street Lighting	-	140,916	-	\$ 140,916	7.1%
Natural Resources	136	16,044	-	\$ 16,180	0.8%
Portage Meadows	-	1,220	-	\$ 1,220	0.1%
Street District	3,545	73,779	-	\$ 77,324	3.9%
Federal Block Grant	258	13,343	-	\$ 13,601	0.7%
Home Grant	-	784	-	\$ 784	0.0%
Housing Authority	-	4,778	-	\$ 4,778	0.2%
Soccer Park GO Bond	-	4,689	-	\$ 4,689	0.2%
West Bank TID Bonds	-	1,543	-	\$ 1,543	0.1%
Water	264	91,180	431,452	\$ 522,896	26.2%
Sewer	191	47,087	359,502	\$ 406,780	20.4%
Storm Drain	-	35,455	93,910	\$ 129,365	6.5%
Sanitation	2,667	31,241	129,276	\$ 163,184	8.2%
Swimming Pools	-	9,026	-	\$ 9,026	0.5%
911 Dispatch Center	-	11,682	-	\$ 11,682	0.6%
Parking	-	13,683	-	\$ 13,683	0.7%
Recreation	979	19,878	-	\$ 20,857	1.0%
Multisport	-	5,981	-	\$ 5,981	0.3%
Icebreaker Road Race	-	793	-	\$ 793	0.0%
Civic Center Events	283	17,822	-	\$ 18,105	0.9%
Central Garage	148	22,923	-	\$ 23,071	1.2%
Information Technology	12	9,824	-	\$ 9,836	0.5%
Insurance and Safety	-	4,521	-	\$ 4,521	0.2%
City Telephone	-	2,418	-	\$ 2,418	0.1%
Health & Benefits	-	1,771	-	\$ 1,771	0.1%
Human Resources	2,744	4,905	-	\$ 7,649	0.4%
Engineering	535	13,986	-	\$ 14,521	0.7%
Public Works Admin	37	14,259	-	\$ 14,296	0.7%
Civic Center Facilities	-	8,399	-	\$ 8,399	0.4%
SID Bonds	-	1,359	-	\$ 1,359	0.1%
<b>Total Charges</b>	<u><u>\$ 61,544</u></u>	<u><u>\$ 917,407</u></u>	<u><u>\$ 1,014,140</u></u>	<u><u>\$ 1,993,091</u></u>	<u><u>100.0%</u></u>



# 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

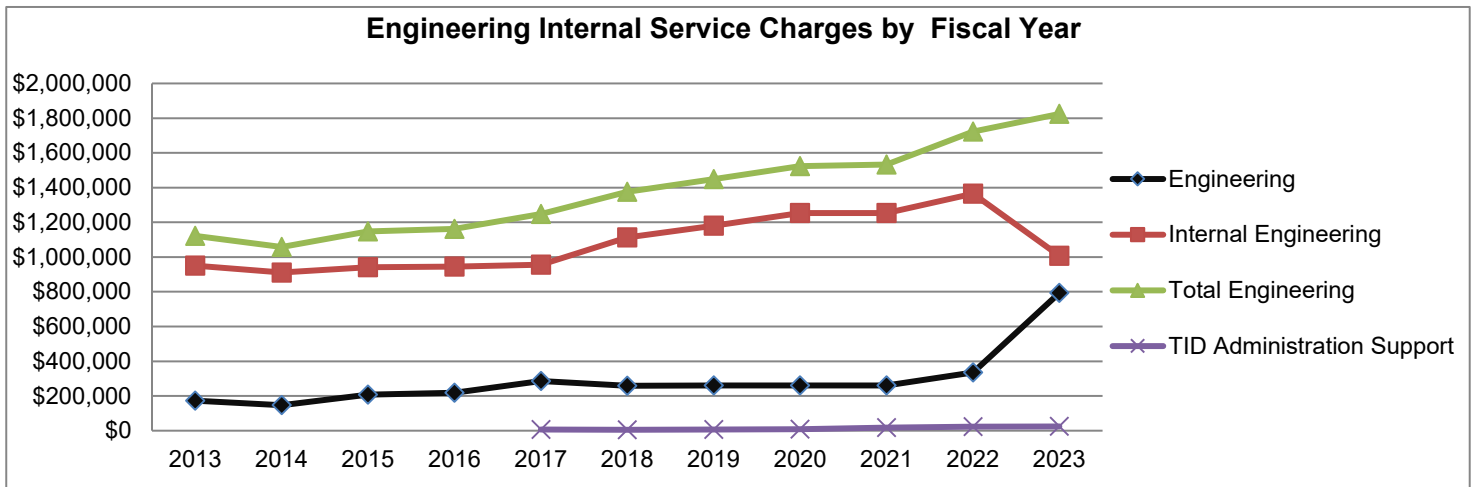
Based on previous years actual time spent on specific projects for the various departments-charged to capital outlay

TID Admin Support

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

FY 2023 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				
Engineering	793,312	-	-	2,625	\$ 2,625	0.1%
Internal Engineering	1,006,688	-	-	750	\$ 750	0.0%
TID Administration Support	24,300	-	-	11,625	\$ 11,625	0.6%
Total Internal Service Charges	<u>\$ 1,824,300</u>	-	-	2,850	\$ 2,850	0.2%
Licenses and Permits	28,000	West Bank TID Bonds				
Charges for Services	126,100	-	-	6,450	\$ 6,450	0.4%
Transfer in from the GF	63,143	Street District Fund				
Total Revenues	<u><u>\$ 2,041,543</u></u>	271,657	200,252	-	\$ 471,909	25.9%
		Water Fund				
		151,360	457,651	-	\$ 609,011	33.4%
		Sewer Fund				
		201,140	156,359	-	\$ 357,499	19.6%
		Storm Drain Fund				
		109,412	192,426	-	\$ 301,838	16.5%
		Sanitation Fund				
		7,588	-	-	\$ 7,588	0.4%
		Central Garage Fund				
		52,155	-	-	\$ 52,155	2.9%
		<b>Total Charges</b>				
		<u>\$ 793,312</u>	<u>\$ 1,006,688</u>	<u>\$ 24,300</u>	<u>\$ 1,824,300</u>	<u>100%</u>
<b>Expenses:</b>						
Personal Services	1,882,333					
Supplies	71,608					
Purchased Services	70,480					
Internal Service	310,436					
Capital Outlay	7,000					
Total Expenses	<u><u>\$ 2,341,857</u></u>					
Revenue Over (Under) Expenses*	<u><u>\$ (300,314)</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.

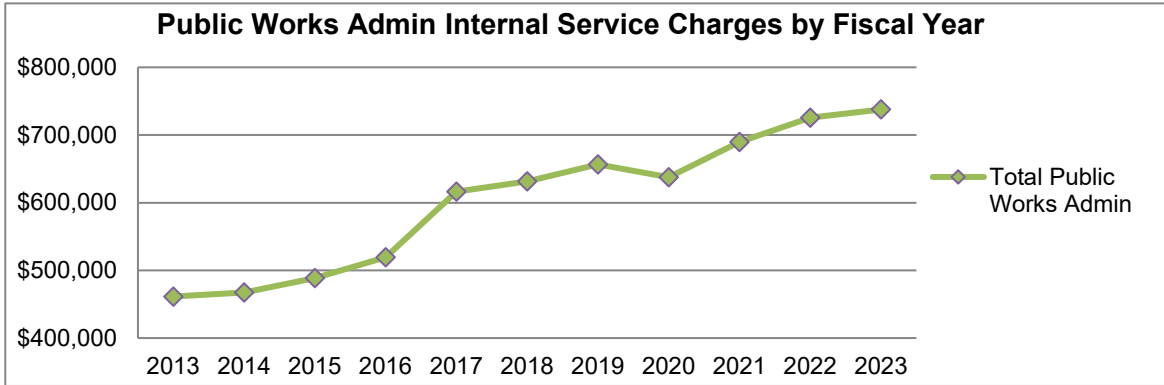
**Internal Service Charges:**  
Public Works Admin

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

<b>FY 2023 Budget</b>	
<b>Revenues:</b>	
Internal Service Charges	
Public Works Admin	737,707
Total Internal Service Charges	\$ 737,707
<b>Total Revenues</b>	\$ 737,707
<b>Expenses:</b>	
Personal Services	457,295
Supplies	41,700
Purchased Services	139,999
Internal Service	94,902
Capital Outlay	18,000
<b>Total Expenses</b>	\$ 751,896
<b>Revenue Over (Under) Expenses*</b>	\$ (14,189)

<b>Internal Service Charges (ISC) Revenue Sources</b>		
	Public Works Admin	% of ISC Collections
Street District Fund	88,665	12.0%
Water Fund	184,216	25.0%
Sewer Fund	143,608	19.5%
Storm Drain Fund	77,564	10.5%
Sanitation Fund	73,841	10.0%
Central Garage Fund	73,841	10.0%
Engineering Fund	95,972	13.0%
<b>Total Charges</b>	\$ 737,707	100%

\*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 2023 Budget

FY 2023 Budget	
Revenues:	
Internal Service Charges	
Civic Center Building Services	631,244
Total Internal Service Charges	<u>\$ 631,244</u>
Total Revenues	<u><u>\$ 631,244</u></u>
Expenses:	
Personal Services	340,308
Supplies	26,250
Purchased Services	239,350
Internal Service	26,869
Total Expenses	<u><u>\$ 632,777</u></u>
Revenue Over (Under) Expenses*	<u><u>(\$1,533)</u></u>

### Internal Service Charges (ISC) Revenue Sources

	Civic Center Building Services	% of ISC Collections
General Fund		
Administration	290,982	46.1%
Municipal Court	25,667	4.1%
Legal	14,426	2.3%
General Fund Total	<u>\$ 331,075</u>	<u>52.4%</u>
Planning & Community Dev Fund		
Permits Fund	17,306	2.7%
Federal Block Grant Fund	4,237	0.7%
Parking Fund	4,920	0.8%
Civic Center Events Fund	195,395	31.0%
Information Tech Fund	19,839	3.1%
Human Resources Fund	16,138	2.6%
Finance Fund	25,028	4.0%
Total Charges	<u><u>\$ 631,244</u></u>	<u>100%</u>

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

