



Internal Service Charges

FISCAL YEAR 2025

JULY 1, 2024 TO JUNE 30, 2025

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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 2025, the Human Resources factor was reviewed in relation to seasonal and other temporary employees.

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

Overview of Charges and Factors

Fund	Internal Service Charge	Factor Used
Administration		
General	Administration Support	% of prior years budget for services performed by General Admin Staff
General/ Engineering/ Planning & CD	TID Administration Support	% of prior year's tax increment for services performed by General Admin Staff
	Mapping	Expenses allocated to departments using services
Information Technology*	Non-Recurring Mapping	Mapping services provided to Planning & Comm Develop
	Information Technology	Number of computers and servers by Department/ Division
	Computer Network	Number of computers and servers by Department/ Division plus specific network connections by Department/ Division
	Computer Equipment Maintenance	Number of computers and servers plus specific maintenance charges by number of licenses by Department/ Division
	Computer & Equipment Lease	Number of computers and equipment by Department/ Division
Civic Center Facility Services*	Civic Center Building Services	Square footage of usage by departments located at the Civic Center
Fire		
General	Fire Hydrant	Fixed charge of \$63,394
Finance		
Finance*	Mail	Actual usage May 1st through April 30th
	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
Human Resources		
Human Resources*	Human Resources	Employee average from prior two years;
Insurance & Safety*	Central Insurance	Salary figures of departments for liability; asset list for property
	Deductible Insurance Recovery	Direct charge to departments who incurred liability claims in previous year
Health & Benefits*	Health Insurance Expense**	The City pays: Employee, \$11,583; Employee with Children: \$18,798; Employee & Spouse: \$21,362; Family: \$29,551 annually
Park & Recreation		
General	Green Area Service	Direct charges for mowing services requested by a department
Natural Resources	Forestry Services	Direct charges for forestry services requested by a department

Continued on next page

Overview of Charges and Factors

Planning & Community Development

Permits	Permits Administration	20% of previous years revenue plus credit card fees
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Police

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

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

*Internal Service Charge fund.

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

Recurring Charges by Fund

Revenue Fund:	General	General/ Engineering/ Planning & CD	Human Resources Fund	City Telephone	911 Dispatch Center	Public Works Admin	Street
Internal Service Provided:	Administration Support	TID Administration Support	Human Resources	City Telephone	Dispatch	Public Works Administration	Street
Expense Fund:							
General Fund							
City Commission	-	-	9,473	688	-	-	-
Administration	-	-	34,103	9,922	-	-	-
Municipal Court	-	-	22,735	8,446	-	-	-
Legal	-	-	22,735	7,742	-	-	-
Police	-	-	212,196	44,534	870,028	-	-
Fire	-	-	134,517	21,682	406,499	-	-
Park & Recreation	-	-	81,468	9,354	-	-	-
General Fund Total	\$ -	\$ -	\$ 517,227	\$ 102,368	\$ 1,276,527	\$ -	\$ -
Park Special Revenue	-	-	-	-	-	-	-
Library	-	-	35,998	-	-	-	-
Planning & Comm. Dev.	-	-	15,157	6,475	-	-	-
Central MT Ag Tech TID	-	48,675	-	-	-	-	-
Airport TID	-	14,925	-	-	-	-	-
Downtown TID	-	157,500	-	-	-	-	-
East Industrial TID	-	31,500	-	-	-	-	-
Permits	-	-	22,735	8,395	-	-	-
Street Lighting	-	-	-	-	-	-	-
Natural Resources	-	-	17,050	-	-	-	-
Portage Meadows	-	-	-	-	-	-	-
Park Maintenance District	-	-	-	-	-	-	-
Street District	-	-	47,365	6,334	-	97,620	-
Federal Block Grant	-	-	1,895	-	-	-	-
Home Grant	-	-	-	-	-	-	-
West Bank TID Bonds	-	73,576	-	-	-	-	-
Water	489,852	-	68,206	11,425	-	202,873	2,200
Sewer	274,530	-	26,525	2,078	-	158,160	1,100
Storm Drain	72,445	-	5,684	2,078	-	85,400	366
Sanitation	45,755	-	41,682	3,564	-	81,303	3,668
Swimming Pools	-	-	119,360	-	-	-	-
Aim High Big Sky	-	-	58,733	5,088	-	-	-
911 Dispatch Center	-	-	43,576	12,195	-	-	-
Parking	-	-	1,895	365	-	-	-
Recreation	-	-	-	-	-	-	-
Multisport	-	-	5,684	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-
Civic Center Events	-	-	43,576	4,241	-	-	-
Central Garage	-	-	20,841	6,265	-	81,303	3,666
Information Technology	-	-	17,051	-	-	-	-
Insurance and Safety	-	-	-	-	-	-	-
City Telephone	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-
Human Resources	-	-	-	5,630	-	-	-
Finance	-	-	30,314	12,668	-	-	-
Engineering	-	-	34,103	9,929	-	105,673	-
Public Works Admin	-	-	7,578	2,461	-	-	-
Civic Center Facilities	-	-	7,578	704	-	-	-
SID Bonds	-	-	-	-	-	-	-
Total Charges	\$ 882,582	\$ 326,176	\$ 1,189,813	\$ 202,263	\$ 1,276,527	\$ 812,332	\$ 11,000

Recurring Charges by Fund

Revenue Fund:	Engineering	Engineering	Central Garage	Central Garage	Finance	Finance	Finance	Insurance & Safety
Internal Service Provided:	Engineering	Internal Engineering	Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Mail	Finance	Utility Customer Service & Billing	Central Insurance
Expense Fund:								
General Fund								
City Commission	-	-	-	-	-	4,077	-	1,285
Administration	-	-	-	670,157	3,937	101,611	-	118,235
Municipal Court	-	-	-	-	28,758	8,525	-	21,160
Legal	-	-	188	-	3,804	10,709	-	32,119
Police	-	-	335,368	-	11,491	52,732	-	384,823
Fire	-	-	199,498	-	7,397	42,220	-	248,116
Park & Recreation	-	-	178,199	-	32	46,400	-	81,219
General Fund Total	\$ -	\$ -	\$ 713,253	\$ 670,157	\$ 55,419	\$ 266,274	\$ -	\$ 886,957
Park Special Revenue	-	-	-	-	-	2,032	-	-
Library	-	-	2,319	-	-	18,151	-	57,870
Planning & Comm. Dev.	-	-	549	6,229	572	14,878	-	23,904
Central MT Ag Tech TID	-	-	-	-	-	1,059	-	-
Airport TID	-	-	-	-	-	594	-	-
Downtown TID	-	-	-	-	-	1,368	-	-
East Industrial TID	-	-	-	-	-	375	-	-
Permits	-	-	5,130	14,088	5,025	9,368	-	34,180
Street Lighting	-	-	-	-	-	149,100	-	-
Natural Resources	-	-	58,036	57,206	408	16,977	-	13,529
Portage Meadows	-	-	-	-	-	1,291	-	639
Park Maintenance District	-	-	3,438	-	-	-	-	6,695
Street District	186,250	340,450	602,630	646,111	4,463	78,067	-	64,127
Federal Block Grant	-	-	568	2,632	165	14,119	-	4,483
Home Grant	-	-	-	-	-	828	-	2,086
West Bank TID Bonds	-	-	-	-	-	1,632	-	-
Water	147,170	538,020	112,361	-	2,212	96,482	495,120	229,445
Sewer	302,500	266,670	131,605	-	277	49,824	395,504	142,790
Storm Drain	182,500	258,800	4,461	-	-	37,516	107,024	7,369
Sanitation	6,800	-	749,546	-	772	33,057	171,074	48,883
Swimming Pools	-	-	-	-	-	9,550	-	22,893
Aim High Big Sky	-	-	1,920	-	934	21,034	-	34,073
911 Dispatch Center	-	-	-	-	-	12,360	-	68,204
Parking	-	-	3,799	-	-	14,479	-	39,021
Recreation	-	-	-	-	-	-	-	6,209
Multisport	-	-	6,879	-	-	6,329	-	1,953
Icebreaker Road Race	-	-	-	-	-	839	-	-
Civic Center Events	-	-	-	-	2,296	18,858	-	10,270
Central Garage	21,250	-	-	-	8	24,255	-	69,041
Information Technology	-	-	-	-	20	10,394	-	30,261
Insurance and Safety	-	-	-	-	-	4,783	-	-
City Telephone	-	-	-	-	-	2,558	-	817
Health & Benefits	-	-	-	-	-	1,873	-	-
Human Resources	-	-	370	-	3,919	5,190	-	26,918
Finance	-	-	-	-	-	-	-	39,980
Engineering	-	-	15,152	-	370	14,799	-	60,964
Public Works Admin	-	-	558	-	7	15,088	-	12,813
Civic Center Facilities	-	-	-	-	-	8,887	-	8,844
SID Bonds	-	-	-	-	-	1,438	-	-
Total Charges	\$ 846,470	\$ 1,403,940	\$ 2,412,574	\$ 1,396,423	\$ 76,867	\$ 965,706	\$ 1,168,722	\$ 1,955,218

Recurring Charges by Fund

Revenue Fund:	Insurance & Safety	Civic Center Facility Services	Information Tech	Information Tech	Information Tech	Information Tech	Information Tech	
Internal Service Provided:	Deductible Insurance Recovery	Civic Center Building Services	Mapping	Information Technology	Computer Network	Computer Equip Maintenance	Computer & Equipment Lease	Total
Expense Fund:								
General Fund								
City Commission	-	-	-	7,931	1,200	17,482	1,983	\$ 44,119
Administration	-	367,577	60,435	34,896	1,481	19,177	10,595	\$ 1,432,126
Municipal Court	-	31,775	-	28,551	1,211	13,855	3,425	\$ 168,441
Legal	-	16,773	-	31,724	1,345	19,752	7,577	\$ 154,468
Police	36,786	-	15,665	298,209	12,644	162,875	82,732	\$ 2,520,083
Fire	4,754	-	15,665	63,449	26,189	122,879	18,155	\$ 1,311,020
Park & Recreation	-	-	17,904	25,379	9,285	22,750	6,062	\$ 478,052
General Fund Total	\$ 41,540	\$ 416,125	\$ 109,669	\$ 490,139	\$ 53,355	\$ 378,770	\$ 130,529	\$ 6,108,309
Park Special Revenue	-	-	-	-	-	-	-	\$ 2,032
Library	-	-	-	3,172	135	2,049	278	\$ 119,972
Planning & Comm. Dev.	7,500	19,727	8,952	28,551	1,211	43,368	6,800	\$ 183,873
Central MT Ag Tech TID	-	-	-	-	-	-	-	\$ 49,734
Airport TID	-	-	-	-	-	-	-	\$ 15,519
Downtown TID	-	-	-	-	-	-	-	\$ 158,868
East Industrial TID	-	-	-	-	-	-	-	\$ 31,875
Permits	-	19,727	13,426	38,069	1,614	62,775	10,673	\$ 245,205
Street Lighting	-	-	8,954	-	-	-	-	\$ 158,054
Natural Resources	-	-	8,950	3,172	135	4,105	528	\$ 180,096
Portage Meadows	-	-	-	-	-	-	-	\$ 1,930
Park Maintenance District	-	-	-	-	-	-	-	\$ 10,133
Street District	15,501	-	8,952	28,552	1,211	23,890	6,920	\$ 2,158,443
Federal Block Grant	-	-	-	9,517	404	1,374	883	\$ 36,040
Home Grant	-	-	-	-	-	-	-	\$ 2,914
West Bank TID Bonds	-	-	-	-	-	-	-	\$ 75,208
Water	3,836	-	8,952	38,069	8,284	21,595	10,103	\$ 2,486,205
Sewer	17,669	-	8,952	12,690	538	15,186	2,810	\$ 1,809,408
Storm Drain	-	-	8,952	6,345	269	12,518	2,255	\$ 793,982
Sanitation	18,456	-	8,949	9,517	404	20,089	2,963	\$ 1,246,482
Swimming Pools	-	-	-	6,345	2,969	1,986	1,885	\$ 164,988
Aim High Big Sky	-	-	-	15,862	15,269	4,423	6,553	\$ 163,889
911 Dispatch Center	-	-	33,566	50,759	11,386	27,222	9,594	\$ 268,862
Parking	-	5,720	-	9,517	3,523	4,273	1,758	\$ 84,350
Recreation	-	-	-	-	-	-	-	\$ 6,209
Multisport	-	-	-	-	-	-	-	\$ 20,845
Icebreaker Road Race	-	-	-	-	-	-	-	\$ 839
Civic Center Events	-	203,993	-	9,517	404	5,479	2,958	\$ 301,592
Central Garage	-	-	-	12,690	538	6,940	4,241	\$ 251,038
Information Technology	-	18,923	-	-	-	-	-	\$ 76,649
Insurance and Safety	-	-	-	-	-	-	-	\$ 4,783
City Telephone	-	-	-	-	-	-	-	\$ 3,375
Health & Benefits	-	-	-	-	-	-	-	\$ 1,873
Human Resources	-	15,205	-	25,379	1,076	17,200	7,022	\$ 107,909
Finance	-	29,099	8,949	50,759	2,153	35,610	12,394	\$ 221,926
Engineering	-	-	8,952	34,897	1,480	65,383	10,430	\$ 362,132
Public Works Admin	-	-	39,356	9,517	8,612	17,767	3,163	\$ 116,920
Civic Center Facilities	15,000	-	-	3,172	135	586	528	\$ 45,434
SID Bonds	-	-	-	-	-	-	-	\$ 1,438
Total Charges	\$ 119,502	\$ 728,519	\$ 285,531	\$ 896,207	\$ 115,105	\$ 772,588	\$ 235,268	\$ 18,079,333

Recurring Charges by Department

Internal Service Provided:	TID		Human Resources	City Telephone	Dispatch	Public Works		
	Administration Support	Administration Support				Admin	Street	Engineering
City Commission	-	-	9,473	688	-	-	-	-
Administration								
General Fund	-	-	34,103	9,922	-	-	-	-
Information Tech Fund	-	-	17,051	-	-	-	-	-
City Telephone Fund	-	-	-	-	-	-	-	-
Civic Center Events Fund	-	-	43,576	4,241	-	-	-	-
Administration Total	\$ -	\$ -	\$ 94,730	\$ 14,163	\$ -	\$ -	\$ -	\$ -
Fire								
General Fund	-	-	134,517	21,682	406,499	-	-	-
Finance								
Finance Fund	-	-	30,314	12,668	-	-	-	-
Finance Total	\$ -	\$ -	\$ 30,314	\$ 12,668	\$ -	\$ -	\$ -	\$ -
Human Resources								
Human Resources Fund	-	-	-	5,630	-	-	-	-
Insurance and Safety Fund	-	-	-	-	-	-	-	-
Health & Benefits	-	-	-	-	-	-	-	-
Human Resources Total	\$ -	\$ -	\$ -	\$ 5,630	\$ -	\$ -	\$ -	\$ -
Legal								
General Fund	-	-	22,735	7,742	-	-	-	-
Municipal Court								
General Fund	-	-	22,735	8,446	-	-	-	-
Park & Recreation								
General Fund	-	-	81,468	9,354	-	-	-	-
Park Special Revenue Fund	-	-	-	-	-	-	-	-
Natural Resources Fund	-	-	17,050	-	-	-	-	-
Portage Meadows Fund	-	-	-	-	-	-	-	-
Park Maintenance District Fund	-	-	-	-	-	-	-	-
Swimming Pools Fund	-	-	119,360	-	-	-	-	-
Aim High Big Sky Fund	-	-	58,733	5,088	-	-	-	-
Recreation Fund	-	-	-	-	-	-	-	-
Multisports Fund	-	-	5,684	-	-	-	-	-
Icebreaker Road Race	-	-	-	-	-	-	-	-
Park & Recreation Total	\$ -	\$ -	\$ 282,295	\$ 14,442	\$ -	\$ -	\$ -	\$ -
Planning & Community Development								
Planning & Comm Dev Fund	-	-	15,157	6,475	-	-	-	-
Permits Fund	-	-	22,735	8,395	-	-	-	-
Federal Block Grant Fund	-	-	1,895	-	-	-	-	-
Home Fund	-	-	-	-	-	-	-	-
Parking Fund	-	-	1,895	365	-	-	-	-
Civic Center Facilities Fund	-	-	7,578	704	-	-	-	-
Plan & Community Dev Total	\$ -	\$ -	\$ 49,260	\$ 15,939	\$ -	\$ -	\$ -	\$ -
Police								
General Fund	-	-	212,196	44,534	870,028	-	-	-
911 Dispatch Center Fund	-	-	43,576	12,195	-	-	-	-
Police Total	\$ -	\$ -	\$ 255,772	\$ 56,729	\$ 870,028	\$ -	\$ -	\$ -
Public Library								
Library Fund	-	-	35,998	-	-	-	-	-
Public Works								
Street District Fund	-	-	47,365	6,334	-	97,620	-	186,250
Water Fund	489,852	-	68,206	11,425	-	202,873	2,200	147,170
Sewer Fund	274,530	-	26,525	2,078	-	158,160	1,100	302,500
Storm Drain Fund	72,445	-	5,684	2,078	-	85,400	366	182,500
Sanitation Fund	45,755	-	41,682	3,564	-	81,303	3,668	6,800
Central Garage Fund	-	-	20,841	6,265	-	81,303	3,666	21,250
Engineering Fund	-	-	34,103	9,929	-	105,673	-	-
Public Works Admin Fund	-	-	7,578	2,461	-	-	-	-
Public Works Total	\$ 882,582	\$ -	\$ 251,984	\$ 44,134	\$ -	\$ 812,332	\$ 11,000	\$ 846,470
Special Districts								
Central MT Ag Tech TID Fund	-	48,675	-	-	-	-	-	-
Airport TID Fund	-	14,925	-	-	-	-	-	-
Downtown TID Fund	-	157,500	-	-	-	-	-	-
East Industrial TID Fund	-	31,500	-	-	-	-	-	-
Street Lighting Fund	-	-	-	-	-	-	-	-
West Bank TID Bonds Fund	-	73,576	-	-	-	-	-	-
SID Bonds Fund	-	-	-	-	-	-	-	-
Special Districts Total	-	326,176	-	-	-	-	-	-
Total Charges	\$ 882,582	\$ 326,176	\$ 1,189,813	\$ 202,263	\$ 1,276,527	\$ 812,332	\$ 11,000	\$ 846,470

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
City Commission	-	-	-	-	4,077	-	1,285	-
Administration								
General Fund	-	-	670,157	3,937	101,611	-	118,235	-
Information Tech Fund	-	-	-	20	10,394	-	30,261	-
City Telephone Fund	-	-	-	-	2,558	-	817	-
Civic Center Events Fund	-	-	-	2,296	18,858	-	10,270	-
Administration Total	\$ -	\$ -	\$ 670,157	\$ 6,253	\$ 133,421	\$ -	\$ 159,583	\$ -
Fire								
General Fund	-	199,498	-	7,397	42,220	-	248,116	4,754
Finance								
Finance Fund	-	-	-	-	-	-	39,980	-
Finance Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,980	\$ -
Human Resources								
Human Resources Fund	-	370	-	3,919	5,190	-	26,918	-
Insurance and Safety Fund	-	-	-	-	4,783	-	-	-
Health & Benefits	-	-	-	-	1,873	-	-	-
Human Resources Total	\$ -	\$ 370	\$ -	\$ 3,919	\$ 11,846	\$ -	\$ 26,918	\$ -
Legal								
General Fund	-	188	-	3,804	10,709	-	32,119	-
Municipal Court								
General Fund	-	-	-	28,758	8,525	-	21,160	-
Park & Recreation								
General Fund	-	178,199	-	32	46,400	-	81,219	-
Park Special Revenue Fund	-	-	-	-	2,032	-	-	-
Natural Resources Fund	-	58,036	57,206	408	16,977	-	13,529	-
Portage Meadows Fund	-	-	-	-	1,291	-	639	-
Park Maintenance District Fund	-	3,438	-	-	-	-	6,695	-
Swimming Pools Fund	-	-	-	-	9,550	-	22,893	-
Aim High Big Sky Fund	-	1,920	-	934	21,034	-	34,073	-
Recreation Fund	-	-	-	-	-	-	6,209	-
Multisports Fund	-	6,879	-	-	6,329	-	1,953	-
Icebreaker Road Race	-	-	-	-	839	-	-	-
Park & Recreation Total	\$ -	\$ 248,472	\$ 57,206	\$ 1,374	\$ 104,452	\$ -	\$ 167,210	\$ -
Planning & Community Development								
Planning & Comm Dev Fund	-	549	6,229	572	14,878	-	23,904	7,500
Permits Fund	-	5,130	14,088	5,025	9,368	-	34,180	-
Federal Block Grant Fund	-	568	2,632	165	14,119	-	4,483	-
Home Fund	-	-	-	-	828	-	2,086	-
Parking Fund	-	3,799	-	-	14,479	-	39,021	-
Civic Center Facilities Fund	-	-	-	-	8,887	-	8,844	15,000
Plan & Community Dev Total	\$ -	\$ 10,046	\$ 22,949	\$ 5,762	\$ 62,559	\$ -	\$ 112,518	\$ 22,500
Police								
General Fund	-	335,368	-	11,491	52,732	-	384,823	36,786
911 Dispatch Center Fund	-	-	-	-	12,360	-	68,204	-
Police Total	\$ -	\$ 335,368	\$ -	\$ 11,491	\$ 65,092	\$ -	\$ 453,027	\$ 36,786
Public Library								
Library Fund	-	2,319	-	-	18,151	-	57,870	-
Public Works								
Street District Fund	340,450	602,630	646,111	4,463	78,067	-	64,127	15,501
Water Fund	538,020	112,361	-	2,212	96,482	495,120	229,445	3,836
Sewer Fund	266,670	131,605	-	277	49,824	395,504	142,790	17,669
Storm Drain Fund	258,800	4,461	-	-	37,516	107,024	7,369	-
Sanitation Fund	-	749,546	-	772	33,057	171,074	48,883	18,456
Central Garage Fund	-	-	-	8	24,255	-	69,041	-
Engineering Fund	-	15,152	-	370	14,799	-	60,964	-
Public Works Admin Fund	-	558	-	7	15,088	-	12,813	-
Public Works Total	\$ 1,403,940	\$ 1,616,313	\$ 646,111	\$ 8,109	\$ 349,088	\$ 1,168,722	\$ 635,432	\$ 55,462
Special Districts								
Central MT Ag Tech TID Fund	-	-	-	-	1,059	-	-	-
Airport TID Fund	-	-	-	-	594	-	-	-
Downtown TID Fund	-	-	-	-	1,368	-	-	-
East Industrial TID Fund	-	-	-	-	375	-	-	-
Street Lighting Fund	-	-	-	-	149,100	-	-	-
West Bank TID Bonds Fund	-	-	-	-	1,632	-	-	-
SID Bonds Fund	-	-	-	-	1,438	-	-	-
Special Districts Total	-	-	-	-	155,566	-	-	-
Total Charges	\$ 1,403,940	\$ 2,412,574	\$ 1,396,423	\$ 76,867	\$ 965,706	\$ 1,168,722	\$ 1,955,218	\$ 119,502

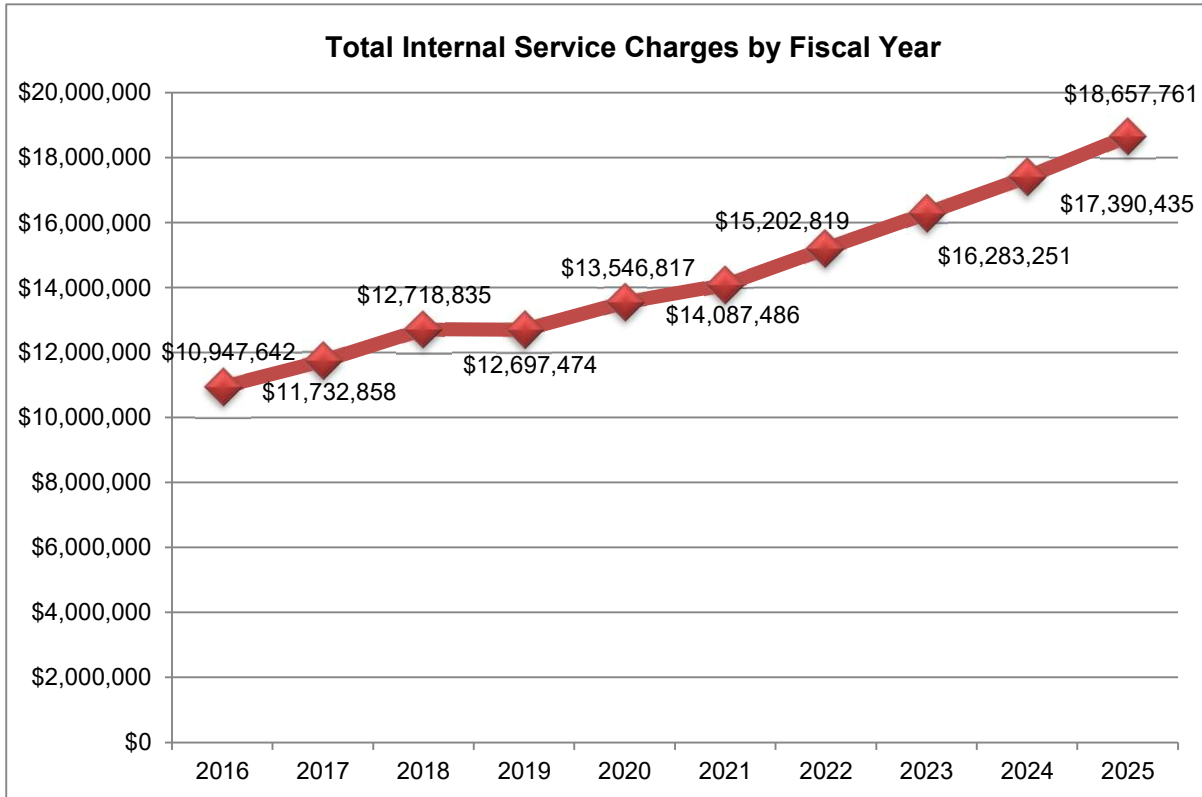
Recurring Charges by Department

Internal Service Provided:	Civic Center Building Services	Mapping	Information Technology	Computer Network	Computer Equip Maint	Computer & Equipment Lease	Total
City Commission	-	-	7,931	1,200	17,482	1,983	\$ 44,119
Administration							
General Fund	367,577	60,435	34,896	1,481	19,177	10,595	\$ 1,432,126
Information Tech Fund	18,923	-	-	-	-	-	\$ 76,649
City Telephone Fund	-	-	-	-	-	-	\$ 3,375
Civic Center Events Fund	203,993	-	9,517	404	5,479	2,958	\$ 301,592
Administration Total	\$ 590,493	\$ 60,435	\$ 44,413	\$ 1,885	\$ 24,656	\$ 13,553	\$ 1,813,742
Fire							
General Fund	-	15,665	63,449	26,189	122,879	18,155	\$ 1,311,020
Finance							
Finance Fund	29,099	8,949	50,759	2,153	35,610	12,394	\$ 221,926
Finance Total	\$ 29,099	\$ 8,949	\$ 50,759	\$ 2,153	\$ 35,610	\$ 12,394	\$ 221,926
Human Resources							
Human Resources Fund	15,205	-	25,379	1,076	17,200	7,022	\$ 107,909
Insurance and Safety Fund	-	-	-	-	-	-	\$ 4,783
Health & Benefits	-	-	-	-	-	-	\$ 1,873
Human Resources Total	\$ 15,205	\$ -	\$ 25,379	\$ 1,076	\$ 17,200	\$ 7,022	\$ 114,565
Legal							
General Fund	16,773	-	31,724	1,345	19,752	7,577	\$ 154,468
Municipal Court							
General Fund	31,775	-	28,551	1,211	13,855	3,425	\$ 168,441
Park & Recreation							
General Fund	-	17,904	25,379	9,285	22,750	6,062	\$ 478,052
Park Special Revenue Fund	-	-	-	-	-	-	\$ 2,032
Natural Resources Fund	-	8,950	3,172	135	4,105	528	\$ 180,096
Portage Meadows Fund	-	-	-	-	-	-	\$ 1,930
Park Maintenance District Fund	-	-	-	-	-	-	\$ 10,133
Swimming Pools Fund	-	-	6,345	2,969	1,986	1,885	\$ 164,988
Aim High Big Sky Fund	-	-	15,862	15,269	4,423	6,553	\$ 163,889
Recreation Fund	-	-	-	-	-	-	\$ 6,209
Multisports Fund	-	-	-	-	-	-	\$ 20,845
Icebreaker Road Race	-	-	-	-	-	-	\$ 839
Park & Recreation Total	\$ -	\$ 26,854	\$ 50,758	\$ 27,658	\$ 33,264	\$ 15,028	\$ 1,029,013
Planning & Community Development							
Planning & Comm Dev Fund	19,727	8,952	28,551	1,211	43,368	6,800	\$ 183,873
Permits Fund	19,727	13,426	38,069	1,614	62,775	10,673	\$ 245,205
Federal Block Grant Fund	-	-	9,517	404	1,374	883	\$ 36,040
Home Fund	-	-	-	-	-	-	\$ 2,914
Parking Fund	5,720	-	9,517	3,523	4,273	1,758	\$ 84,350
Civic Center Facilities Fund	-	-	3,172	135	586	528	\$ 45,434
Plan & Community Dev Total	\$ 45,174	\$ 22,378	\$ 88,826	\$ 6,887	\$ 112,376	\$ 20,642	\$ 597,816
Police							
General Fund	-	15,665	298,209	12,644	162,875	82,732	\$ 2,520,083
911 Dispatch Center Fund	-	33,566	50,759	11,386	27,222	9,594	\$ 268,862
Police Total	\$ -	\$ 49,231	\$ 348,968	\$ 24,030	\$ 190,097	\$ 92,326	\$ 2,788,945
Public Library							
Library Fund	-	-	3,172	135	2,049	278	\$ 119,972
Public Works							
Street District Fund	-	8,952	28,552	1,211	23,890	6,920	\$ 2,158,443
Water Fund	-	8,952	38,069	8,284	21,595	10,103	\$ 2,486,205
Sewer Fund	-	8,952	12,690	538	15,186	2,810	\$ 1,809,408
Storm Drain Fund	-	8,952	6,345	269	12,518	2,255	\$ 793,982
Sanitation Fund	-	8,949	9,517	404	20,089	2,963	\$ 1,246,482
Central Garage Fund	-	-	12,690	538	6,940	4,241	\$ 251,038
Engineering Fund	-	8,952	34,897	1,480	65,383	10,430	\$ 362,132
Public Works Admin Fund	-	39,356	9,517	8,612	17,767	3,163	\$ 116,920
Public Works Total	\$ -	\$ 93,065	\$ 152,277	\$ 21,336	\$ 183,368	\$ 42,885	\$ 9,224,610
Special Districts							
Central MT Ag Tech TID Fund	-	-	-	-	-	-	\$ 49,734
Airport TID Fund	-	-	-	-	-	-	\$ 15,519
Downtown TID Fund	-	-	-	-	-	-	\$ 158,868
East Industrial TID Fund	-	-	-	-	-	-	\$ 31,875
Street Lighting Fund	-	8,954	-	-	-	-	\$ 158,054
West Bank TID Bonds Fund	-	-	-	-	-	-	\$ 75,208
SID Bonds Fund	-	-	-	-	-	-	\$ 1,438
Special Districts Total	-	8,954	-	-	-	-	\$ 490,696
Total Charges	\$ 728,519	\$ 285,531	\$ 896,207	\$ 115,105	\$ 772,588	\$ 235,268	\$ 18,079,333

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	-	-	-	-	-	-	-	-	500	\$ 500
Police	-	-	-	-	-	-	-	992	750	\$ 1,742
Fire	-	-	-	-	-	12,652	3,981	-	-	\$ 16,633
Park & Rec	-	-	-	-	-	-	-	-	1,000	\$ 1,000
General Fund Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,652	\$ 3,981	\$ 992	\$ 2,250	\$ 19,875
Street Lighting	-	-	-	-	10,000	-	-	-	-	\$ 10,000
Portage Meadows	-	-	-	-	-	-	32,965	-	-	\$ 32,965
Water	63,394	-	-	186,105	-	-	4,185	59,096	-	\$ 312,780
Sewer	-	-	-	-	-	-	3,652	7,000	-	\$ 10,652
Storm Drain	-	100,000	-	-	-	-	23,434	9,000	-	\$ 132,434
Parking	-	-	-	-	-	-	-	-	2,500	\$ 2,500
Ice Breaker	-	-	-	-	-	-	10,235	-	-	\$ 10,235
Engineering	-	-	-	-	-	41,835	-	-	-	\$ 41,835
Public Works Admin	-	-	-	-	-	-	3,652	-	-	\$ 3,652
Civic Center Facilities	-	-	-	-	-	-	-	1,000	500	\$ 1,500
Total Charges	\$ 63,394	\$ 100,000	\$ 186,105	\$ 10,000	\$ 54,487	\$ 82,104	\$ 77,088	\$ 77,088	\$ 5,250	\$ 578,428

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





Internal Service Charge Funds

Central Garage Fund

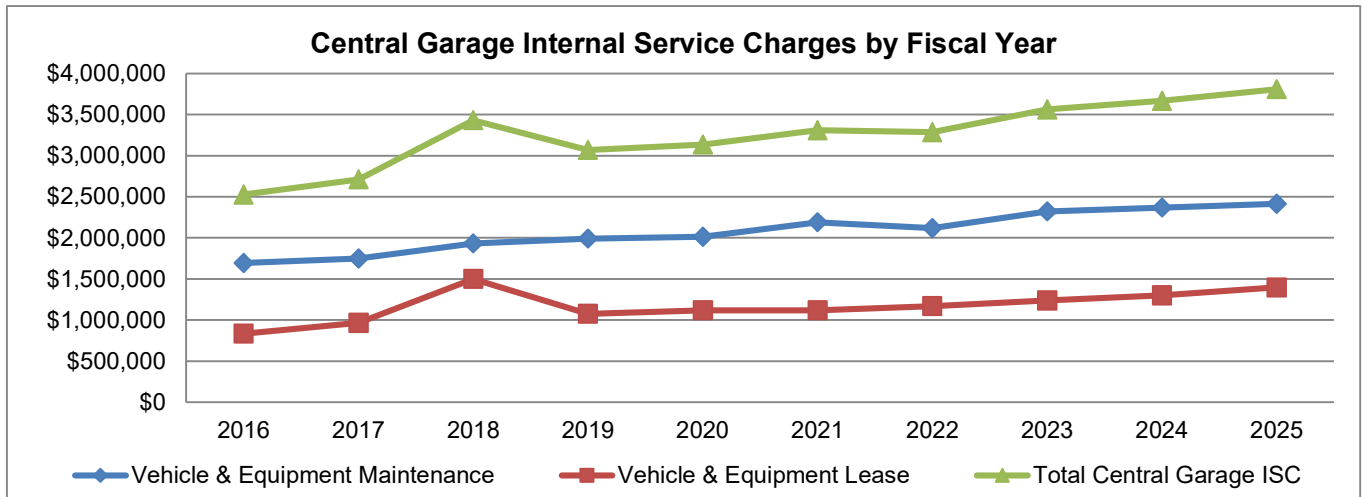
Service Description

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

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

FY 2025 Budget		Internal Service Charges (ISC) Revenue Sources			
		Vehicle & Equipment Maintenance	Vehicle & Equipment Lease	Total	% of ISC Collections
Revenues:		General Fund			
Internal Service Charges		Administration			
Vehicle & Equipment Maint.	2,412,574	-	670,157	\$ 670,157	17.6%
Vehicle & Equipment Lease	1,396,423	188	-	\$ 188	0.0%
Total Internal Service Charges	\$ 3,808,997	335,368	-	\$ 335,368	8.8%
Charges for Services	-	199,498	-	\$ 199,498	5.2%
Other	44,000	178,199	-	\$ 178,199	4.7%
Total Revenues	\$ 3,852,997	\$ 713,253	\$ 670,157	\$ 1,383,410	36.3%
Expenses:		Library			
Personal Services	1,119,029	2,319	-	\$ 2,319	0.1%
Supplies	914,798	Park Maintenance Distr		3,438	0.1%
Purchased Services	86,125	Plan & Comm Dev		549	0.2%
Internal Service	251,038	Permits		5,130	0.5%
Capital Outlay	1,345,030	Natural Resources		58,036	3.0%
Total Expenses	\$ 3,716,020	Street District		602,630	32.8%
Revenue Over (Under) Expenses*	\$ 136,977	Federal Block Grant		568	0.1%
		Water		112,361	2.9%
		Sewer		131,605	3.5%
		Storm Drain		4,461	0.1%
		Sanitation		749,546	19.7%
		Parking		3,799	0.1%
		Aim High Big Sky		1,920	0.1%
		Recreation		-	0.0%
		Multisports		6,879	0.2%
		Human Resources		370	0.0%
		Engineering		15,152	0.4%
		Public Works Admin		558	0.0%
		Total Charges		\$ 2,412,574	100.0%

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



Information Technology Fund

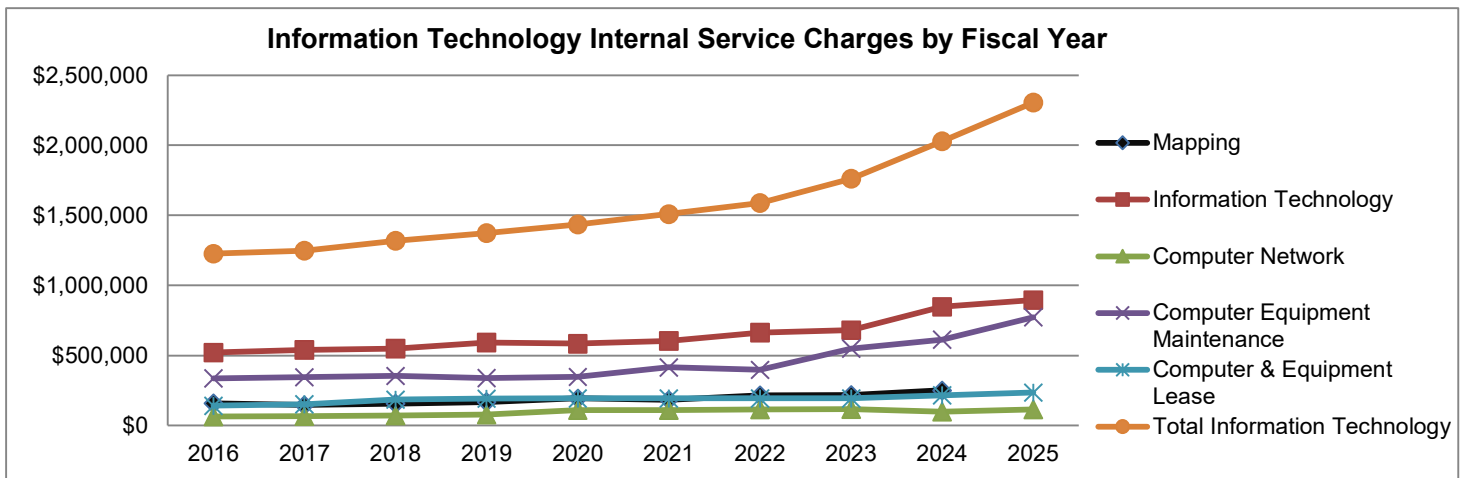
Service Description

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

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 2025 Budget		Internal Service Charges (ISC) Revenue Sources							
			Mapping	Information Technology	Computer Network	Computer Equipment Maintenance	Computer & Equipment Lease	Total	% of ISC Collections
Revenues:		General Fund							
Internal Service Charges									
Mapping	285,531		-	7,931	1,200	17,482	1,983	\$ 28,596	1.2%
Information Tech	896,207	Administration	60,435	34,896	1,481	19,177	10,595	\$ 126,584	5.5%
Computer Network	115,105	Municipal Court	-	28,551	1,211	13,855	3,425	\$ 47,042	2.0%
Computer Equipment Maint	772,588	Legal	-	31,724	1,345	19,752	7,577	\$ 60,398	2.6%
Computer & Equipment Lease	235,268	Police	15,665	298,209	12,644	162,875	82,732	\$ 572,125	24.8%
Mapping Non Recurring	-	Fire	15,665	63,449	26,189	122,879	18,155	\$ 246,337	10.7%
Internal Service Charges Total	\$ 2,304,699	Park & Recreation	17,904	25,379	9,285	22,750	6,062	\$ 81,380	3.5%
Charges for Services	500	General Fund Total	\$ 109,669	\$ 490,139	\$ 53,355	\$ 378,770	\$ 130,529	\$ 1,162,462	49.2%
Other	-	Library	-	3,172	135	2,049	278	\$ 5,634	0.2%
Total Revenues	\$ 2,305,199	Plan & Comm Dev	8,952	28,551	1,211	43,368	6,800	\$ 88,882	3.9%
Expenses:		Permits	13,426	38,069	1,614	62,775	10,673	\$ 126,557	5.5%
Personal Services	1,012,529	Street Lighting	8,954	-	-	-	-	\$ 8,954	0.4%
Supplies	397,766	Natural Resources	8,950	3,172	135	4,105	528	\$ 16,890	0.7%
Purchased Services	821,313	Street District	8,952	28,552	1,211	23,890	6,920	\$ 69,525	3.0%
Internal Service	76,649	Federal Block Grant	-	9,517	404	1,374	883	\$ 12,178	0.5%
Total Expenses	\$ 2,308,257	Golf Courses	-	-	-	-	-	\$ -	0.0%
Revenue Over (Under) Expenses*	\$ (3,058)	Water	8,952	38,069	8,284	21,595	10,103	\$ 87,003	3.8%
		Sewer	8,952	12,690	538	15,186	2,810	\$ 40,176	1.7%
		Storm Drain	8,952	6,345	269	12,518	2,255	\$ 30,339	1.3%
		Sanitation	8,949	9,517	404	20,089	2,963	\$ 41,922	1.8%
		Swimming Pools	-	6,345	2,969	1,986	1,885	\$ 13,185	0.6%
		911 Dispatch Center	33,566	50,759	11,386	27,222	9,594	\$ 132,527	5.8%
		Parking	-	9,517	3,523	4,273	1,758	\$ 19,071	0.8%
		Recreation	-	-	-	-	-	\$ -	0.0%
		Aim High Big Sky	-	15,862	15,269	4,423	6,553	\$ 42,107	1.8%
		Civic Center Events	-	9,517	404	5,479	2,958	\$ 18,358	0.8%
		Central Garage	-	12,690	538	6,940	4,241	\$ 24,409	1.1%
		Human Resources	-	25,379	1,076	17,200	7,022	\$ 50,677	2.2%
		Finance	8,949	50,759	2,153	35,610	12,394	\$ 109,865	4.8%
		Engineering	8,952	34,897	1,480	65,383	10,430	\$ 121,142	5.3%
		Public Works Admin	39,356	9,517	8,612	17,767	3,163	\$ 78,415	3.4%
		Civic Center Facilities	-	3,172	135	586	528	\$ 4,421	0.2%
		Total Charges	\$ 285,531	\$ 896,207	\$ 115,105	\$ 772,588	\$ 235,268	\$ 2,304,699	100.0%

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



Insurance and Safety Fund

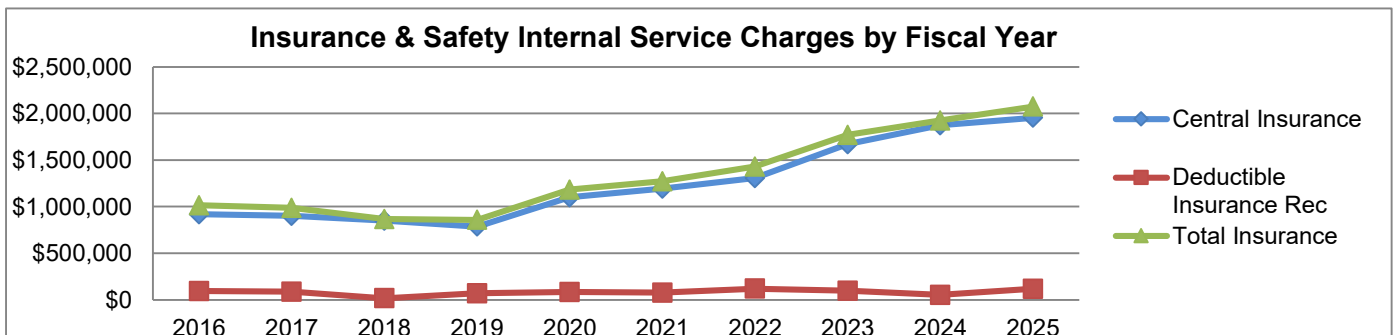
Service Description

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 2025 Budget		Internal Service Charges (ISC) Revenue Sources				
		Central Insurance	Deductible Insurance Recovery	Total	% of ISC Collections	
Revenues:						
Internal Service Charges		General Fund				
Central Insurance	1,955,218	City Commission	1,285	-	\$ 1,285	0.1%
Deductible Insurance Recovery	119,502	Administration	118,235	-	\$ 118,235	5.7%
Total Internal Service Charges	<u>\$ 2,074,720</u>	Municipal Court	21,160	-	\$ 21,160	1.0%
Other Revenue	4,311	Legal	32,119	-	\$ 32,119	1.5%
Total Revenues	<u><u>\$ 2,079,031</u></u>	Police	384,823	36,786	\$ 421,609	20.3%
		Fire	248,116	4,754	\$ 252,870	12.2%
		Park & Recreation	81,219	-	\$ 81,219	3.9%
Expenses:		General Fund Total	<u>\$ 886,957</u>	<u>\$ 41,540</u>	<u>\$ 928,497</u>	<u>44.8%</u>
Supplies	-	Library	57,870	-	\$ 57,870	2.8%
Purchased Services	2,074,175	Planning & Comm. Dev.	23,904	7,500	\$ 31,404	1.5%
Internal Service	4,783	Permits	34,180	-	\$ 34,180	1.6%
Total Expenses	<u><u>\$ 2,078,958</u></u>	Natural Resources	13,529	-	\$ 13,529	0.7%
		Portage Meadows	639	-	\$ 639	0.0%
Revenue Over (Under) Expenses*	<u><u>\$ 73</u></u>	Park Maintenance District	6,695	-	\$ 6,695	0.3%
		Street District	64,127	15,501	\$ 79,628	3.8%
		Federal Block Grant	4,483	-	\$ 4,483	0.2%
		Home Grant	2,086	-	\$ 2,086	0.1%
		Water	229,445	3,836	\$ 233,281	11.2%
		Sewer	142,790	17,669	\$ 160,459	7.7%
		Sanitation	48,883	18,456	\$ 67,339	3.2%
		Swimming Pools	22,893	-	\$ 22,893	1.1%
		911 Dispatch Center	68,204	-	\$ 68,204	3.3%
		Parking	39,021	-	\$ 39,021	1.9%
		Recreation	6,209	-	\$ 6,209	0.3%
		Aim High Big Sky	34,073	-	\$ 34,073	1.6%
		Multisport	1,953	-	\$ 1,953	0.1%
		Civic Center Events	10,270	-	\$ 10,270	0.5%
		Central Garage	69,041	-	\$ 69,041	3.3%
		Information Technology	30,261	-	\$ 30,261	1.5%
		City Telephone	817	-	\$ 817	0.0%
		Human Resources	26,918	-	\$ 26,918	1.3%
		Finance	39,980	-	\$ 39,980	1.9%
		Engineering	60,964	-	\$ 60,964	2.9%
		Public Works Admin	12,813	-	\$ 12,813	0.6%
		Civic Center Facilities	8,844	15,000	\$ 23,844	1.1%
		Total Charges	<u><u>\$ 1,955,218</u></u>	<u><u>\$ 119,502</u></u>	<u><u>\$ 2,074,720</u></u>	<u><u>100.0%</u></u>

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



Health and Benefits Fund

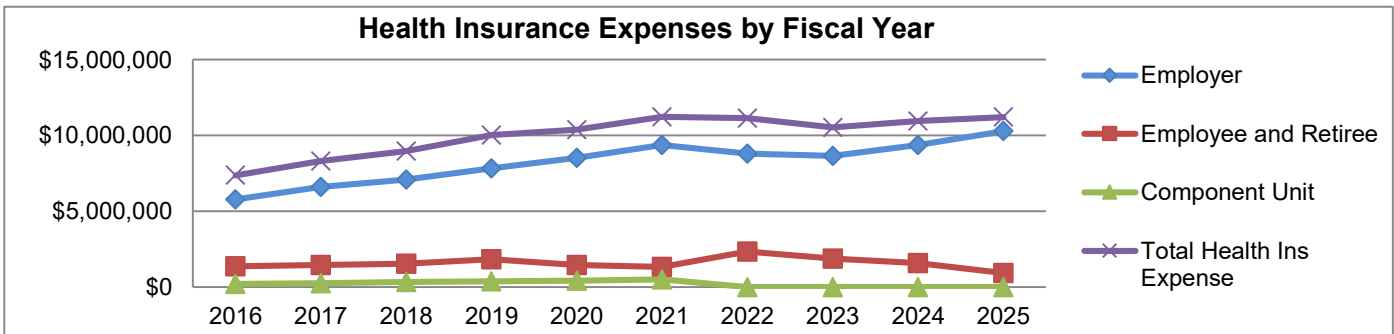
Service Description

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 City's self-funded health plan.

Internal Service Charges:	Based On:
No Internal Service Charge- Direct Expense under Personal Services-Health Insurance	The City pays: Employee, \$11,583; Employee with Children: \$18,798; Employee & Spouse: \$21,362; Family: \$29,551 annually The Employee pays: Employee: \$1,007; Employee with Children: \$3,317; Employee & Spouse: \$3,770; Employee with Family: \$5,215 annually

FY 2025 Budget	Budgeted Health Insurance Expense	Health Insurance	% of Contributions
Revenues:			
Charges for Services	General Fund		
Retirees	City Commission	74,809	0.7%
Employee & Employer*	Administration	344,709	3.4%
Total Charges for Services	Municipal Court	214,482	2.1%
Total Revenues	Legal	225,084	2.2%
	Police	2,417,108	23.5%
	Fire	1,688,230	16.4%
Expenses:	Park & Recreation	270,304	2.6%
Purchased Services	General Fund Total	\$ 5,234,726	50.9%
Internal Service			
Total Expenses	Library Fund	361,555	3.5%
	Plan & Comm Dev Fund	199,608	1.9%
	Permits Fund	243,779	2.4%
	Natural Resources Fund	87,252	0.8%
	Park Maintenance District	54,307	0.5%
	Street District Fund	666,666	6.5%
	HIDTA Special Revenue Fund	11,583	0.1%
	Federal Block Grant Fund	11,974	0.1%
	Home Fund	463	0.0%
	Housing Authority Fund	-	0.0%
	Water Fund	729,166	7.1%
	Sewer Fund	263,631	2.6%
	Storm Drain Fund	60,024	0.6%
	Sanitation Fund	395,698	3.8%
	Swimming Pools Fund	7,388	0.1%
	911 Dispatch Center Fund	431,065	4.2%
	Parking Fund	21,366	0.2%
	Recreation Fund	-	0.0%
	Aim High Big Sky Fund	63,297	0.6%
	Civic Center Events Fund	20,850	0.2%
	Central Garage Fund	239,824	2.3%
	Information Tech Fund	178,497	1.7%
	Human Resources Fund	149,271	1.5%
	City Telephone Fund	2,896	0.0%
	Finance Fund	285,969	2.8%
	Engineering Fund	417,794	4.1%
	Public Works Admin Fund	54,307	0.5%
	Civic Center Facilities Fund	91,800	0.9%
	Total Health Insurance Expense	\$ 10,284,756	100.0%
Revenue Over (Under) Expenses**			
		\$ -	

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



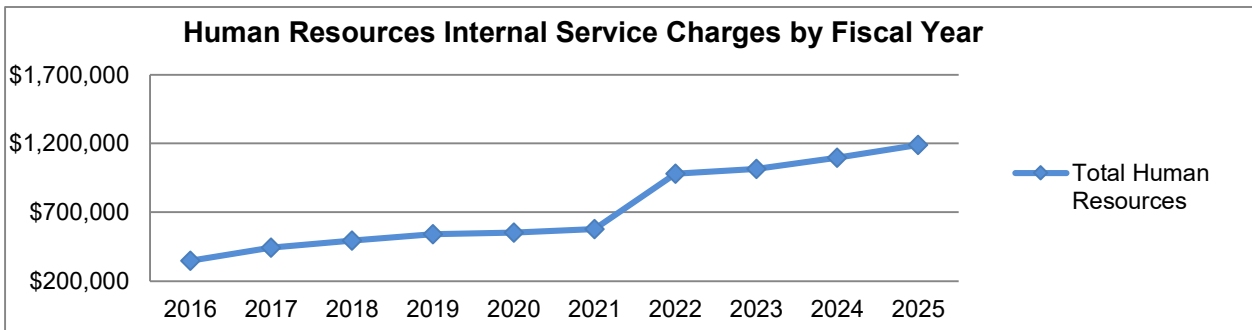
Human Resources Fund

Service Description

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

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

FY 2025 Budget		Internal Service Charges (ISC) Revenue Sources	
		Human Resources	% of ISC Collections
Revenues:			
Internal Service Charges			
Human Resources	1,189,813		
Total Internal Service Charges	\$ 1,189,813		
Other Revenue	-		
Total Revenues	\$ 1,189,813		
Expenses:			
Personal Services	958,856		
Supplies	34,400		
Purchased Services	58,645		
Internal Service	107,909		
Total Expenses	\$ 1,159,810		
Revenue Over (Under) Expenses*	\$ 30,003		
*Balance of revenues over expenses will go to Fund Balance.			
		General Fund	
		City Commission	9,473
		Administration	34,103
		Municipal Court	22,735
		Legal	22,735
		Police	212,196
		Fire	134,517
		Park & Recreation	81,468
		General Fund Total	\$ 517,227
		Library	35,998
		Planning & Comm. Dev.	15,157
		Permits	22,735
		Natural Resources	17,050
		Portage Meadows	-
		Street District	47,365
		Federal Block Grant	1,895
		Housing Authority	-
		Water	68,206
		Sewer	26,525
		Storm Drain	5,684
		Sanitation	41,682
		Swimming Pools	119,360
		911 Dispatch Center	43,576
		Parking	1,895
		Recreation	-
		Aim High Big Sky	58,733
		Multisport	5,684
		Civic Center Events	43,576
		Central Garage	20,841
		Information Technology	17,051
		Finance	30,314
		Engineering	34,103
		Public Works Admin	7,578
		Civic Center Facilities	7,578
		Total Charges	\$ 1,189,813



City Telephone Fund

Service Description

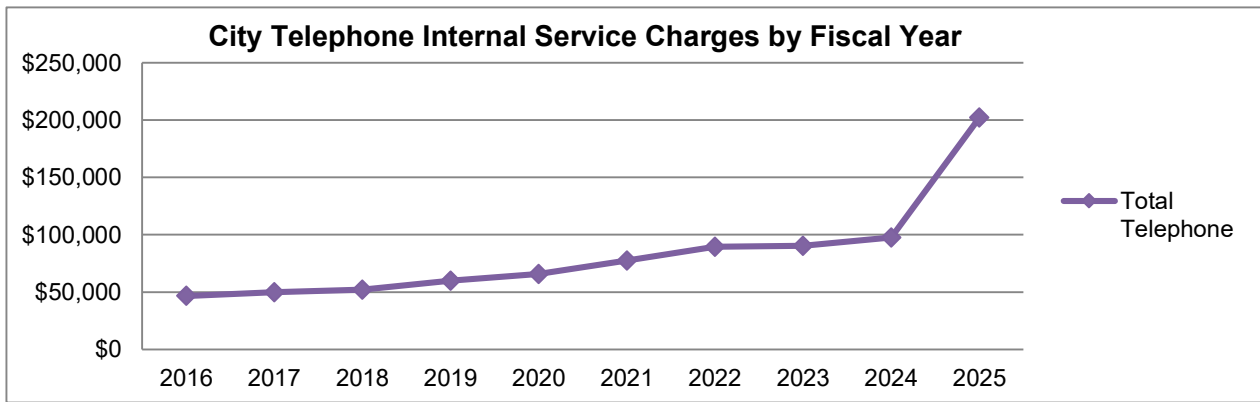
The City Telephone Fund was created to account for overseeing operations related to all City telephones, telephone leases, and long-distance carriers for the Civic Center and Police Department buildings.

Internal Service Charges:
City Telephone

Based On:
Number of telephone extensions

FY 2025 Budget	
Revenues:	
Internal Service Charges	
City Telephone	202,263
Total Internal Service Charges	<u>\$ 202,263</u>
Total Revenues	<u><u>\$ 202,263</u></u>
Expenses:	
Personal Services	29,532
Purchased Services	58,873
Internal Service	3,375
Capital Outlay	111,420
Total Expenses	<u>\$ 203,200</u>
Revenue Over (Under) Expenses	<u><u>\$ (937)</u></u>

Internal Service Charges (ISC) Revenue Sources		
	City Telephone	% of ISC Collections
General Fund		
City Commission	688	0.3%
Administration	9,922	4.9%
Municipal Court	8,446	4.2%
Legal	7,742	3.8%
Police	44,534	22.0%
Fire	21,682	10.7%
Park & Recreation	9,354	4.6%
General Fund Total	<u>\$ 102,368</u>	50.6%
Plan & Comm Dev	6,475	3.2%
Permits	8,395	4.2%
Street	6,334	3.1%
Federal Block Grant	-	0.0%
Water	11,425	5.6%
Sewer	2,078	1.0%
Storm Drain	2,078	1.0%
Sanitation	3,564	1.8%
911 Dispatch Center	12,195	6.0%
Parking	365	0.2%
Aim High Big Sky	5,088	2.5%
Civic Center Events	4,241	2.1%
Central Garage	6,265	3.1%
Human Resources	5,630	2.8%
Finance	12,668	6.3%
Engineering	9,929	4.9%
PW Admin	2,461	1.2%
Civic Center Facilities	704	0.3%
Total Charges	<u><u>\$ 202,263</u></u>	100.0%



Finance Fund

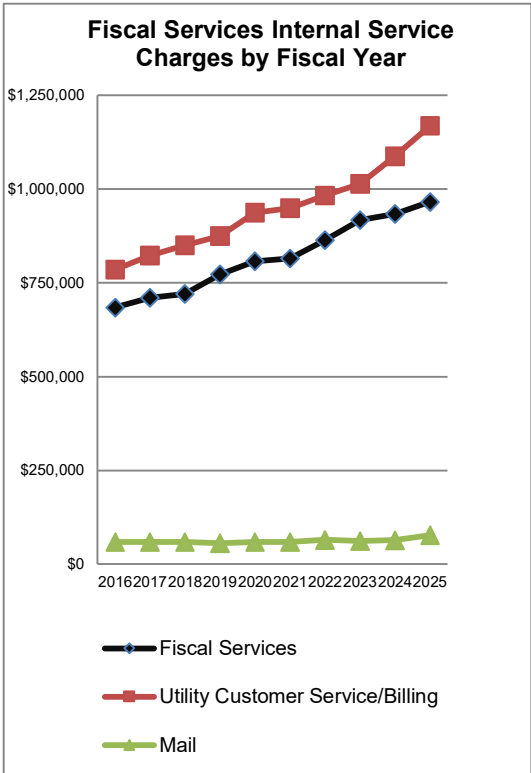
Service Description

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.

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 2025 Budget		Internal Service Charges (ISC) Revenue Sources				
		Mail	Fiscal Services	Utility Cust. Service & Billing	Total	% of ISC Collections
Revenues:						
Internal Service Charges						
Mail	76,867					
Fiscal Services	965,706					
Utility Customer Service & Billing	1,168,722					
Total Internal Service Charges	\$ 2,211,295					
Other Revenue	-					
Total Revenues	\$ 2,211,295					
Expenses:						
Personal Services	1,482,002					
Supplies	16,200					
Purchased Services	529,438					
Internal Service	221,926					
Capital Outlay	-					
Total Expenses	\$ 2,249,566					
Revenue Over (Under) Expenses*	\$ (38,271)					

General Fund						
City Commission	-	4,077	-	\$ 4,077	0.2%	
Administration	3,937	101,611	-	\$ 105,548	4.8%	
Municipal Court	28,758	8,525	-	\$ 37,283	1.7%	
Legal	3,804	10,709	-	\$ 14,513	0.7%	
Police	11,491	52,732	-	\$ 64,223	2.9%	
Fire	7,397	42,220	-	\$ 49,617	2.2%	
Park & Recreation	32	46,400	-	\$ 46,432	2.1%	
General Fund Total	\$ 55,419	\$ 266,274	\$ -	\$ 321,693	14.5%	
Park Special Revenue	-	2,032	-	\$ 2,032	0.1%	
Library	-	18,151	-	\$ 18,151	0.8%	
Planning & Comm. Dev.	572	14,878	-	\$ 15,450	0.7%	
Central MT Ag Tech TID	-	1,059	-	\$ 1,059	0.0%	
Airport TID	-	594	-	\$ 594	0.0%	
Downtown TID	-	1,368	-	\$ 1,368	0.1%	
East Industrial TID	-	375	-	\$ 375	0.0%	
Permits	5,025	9,368	-	\$ 14,393	0.7%	
Street Lighting	-	149,100	-	\$ 149,100	6.7%	
Natural Resources	408	16,977	-	\$ 17,385	0.8%	
Portage Meadows	-	1,291	-	\$ 1,291	0.1%	
Street District	4,463	78,067	-	\$ 82,530	3.7%	
Federal Block Grant	165	14,119	-	\$ 14,284	0.6%	
Home Grant	-	828	-	\$ 828	0.0%	
Housing Authority	-	-	-	\$ -	0.0%	
Soccer Park GO Bond	-	-	-	\$ -	0.0%	
West Bank TID Bonds	-	1,632	-	\$ 1,632	0.1%	
Water	2,212	96,482	495,120	\$ 593,814	26.9%	
Sewer	277	49,824	395,504	\$ 445,605	20.2%	
Storm Drain	-	37,516	107,024	\$ 144,540	6.5%	
Sanitation	772	33,057	171,074	\$ 204,903	9.3%	
Swimming Pools	-	9,550	-	\$ 9,550	0.4%	
911 Dispatch Center	-	12,360	-	\$ 12,360	0.6%	
Parking	-	14,479	-	\$ 14,479	0.7%	
Recreation	-	-	-	\$ -	0.0%	
Aim High Big Sky	934	21,034	-	\$ 21,968	1.0%	
Multisport	-	6,329	-	\$ 6,329	0.3%	
Icebreaker Road Race	-	839	-	\$ 839	0.0%	
Civic Center Events	2,296	18,858	-	\$ 21,154	1.0%	
Central Garage	8	24,255	-	\$ 24,263	1.1%	
Information Technology	20	10,394	-	\$ 10,414	0.5%	
Insurance and Safety	-	4,783	-	\$ 4,783	0.2%	
City Telephone	-	2,558	-	\$ 2,558	0.1%	
Health & Benefits	-	1,873	-	\$ 1,873	0.1%	
Human Resources	3,919	5,190	-	\$ 9,109	0.4%	
Engineering	370	14,799	-	\$ 15,169	0.7%	
Public Works Admin	7	15,088	-	\$ 15,095	0.7%	
Civic Center Facilities	-	8,887	-	\$ 8,887	0.4%	
SID Bonds	-	1,438	-	\$ 1,438	0.1%	
Total Charges	\$ 76,867	\$ 965,706	\$ 1,168,722	\$ 2,211,295	100.0%	



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

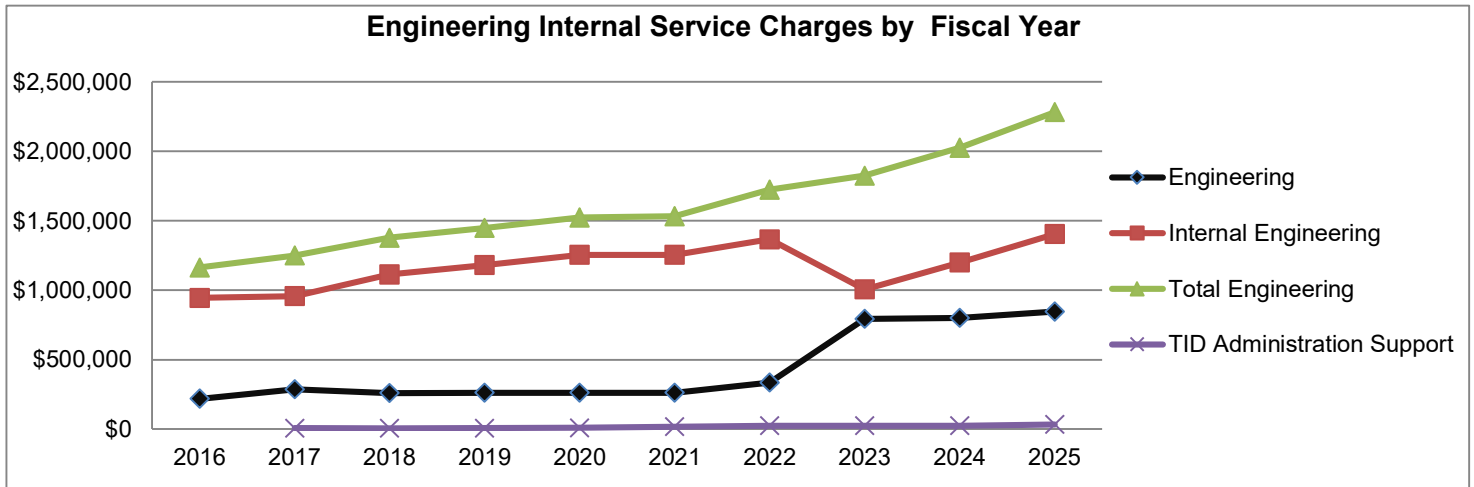
Based on previous years actual time spent on specific projects for the various departments-charged to capital outlay

TID Admin Support

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

FY 2025 Budget	Internal Service Charges (ISC) Revenue Sources						
			TID				
			Administration			% of ISC	
			Support	Total		Collections	
Revenues:		Engineering	Internal Engineering				
Internal Service Charges							
Engineering	846,470	-	-	4,868	\$ 4,868	0.2%	
Internal Engineering	1,403,940	-	-	1,493	\$ 1,493	0.1%	
TID Administration Support	32,618	-	-	15,750	\$ 15,750	0.7%	
Total Internal Service Charges	<u>\$ 2,283,028</u>	-	-	3,150	\$ 3,150	0.1%	
Licenses and Permits	28,000	186,250	340,450	-	\$ 526,700	23.1%	
Charges for Services	126,100	147,170	538,020	-	\$ 685,190	30.0%	
Transfer in from the GF	-	302,500	266,670	-	\$ 569,170	24.9%	
Total Revenues	<u><u>\$ 2,437,128</u></u>	182,500	258,800	-	\$ 441,300	19.3%	
		Sanitation Fund	6,800	-	\$ 6,800	0.3%	
		Central Garage Fund	21,250	-	\$ 21,250	0.9%	
		Total Charges	<u>\$ 846,470</u>	<u>\$ 1,403,940</u>	<u>\$ 32,618</u>	<u>\$ 2,283,028</u>	100%
Expenses:							
Personal Services	2,160,911						
Supplies	39,108						
Purchased Services	102,980						
Internal Service	403,967						
Capital Outlay	7,000						
Total Expenses	<u><u>\$ 2,713,966</u></u>						
Revenue Over (Under) Expenses*	<u><u>\$ (276,838)</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.

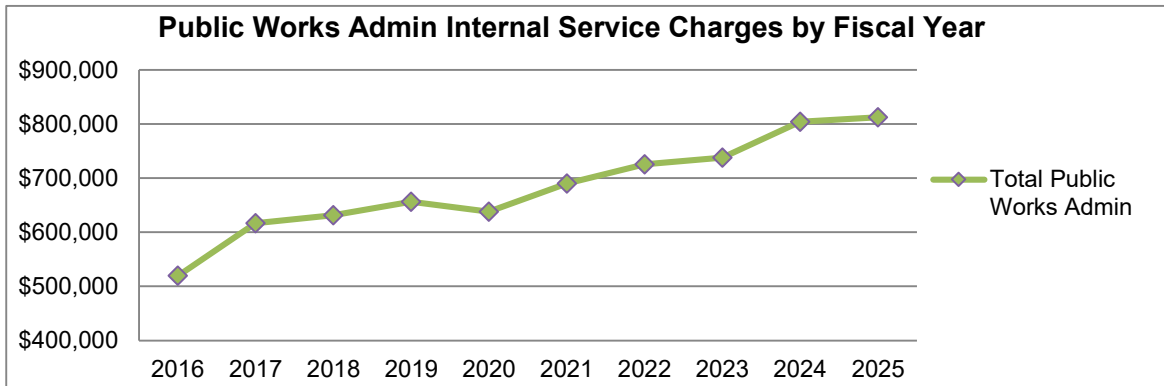
Internal Service Charges:
Public Works Admin

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

FY 2025 Budget	
Revenues:	
Internal Service Charges	
Public Works Admin	812,332
Total Internal Service Charges	\$ 812,332
Total Revenues	\$ 812,332
Expenses:	
Personal Services	478,363
Supplies	34,800
Purchased Services	160,650
Internal Service	122,072
Capital Outlay	18,000
Total Expenses	\$ 813,885
Revenue Over (Under) Expenses*	\$ (1,553)

	Internal Service Charges (ISC) Revenue Sources	
	Public Works Admin	% of ISC Collections
Street District Fund	97,620	12.0%
Water Fund	202,873	25.0%
Sewer Fund	158,160	19.5%
Storm Drain Fund	85,400	10.5%
Sanitation Fund	81,303	10.0%
Central Garage Fund	81,303	10.0%
Engineering Fund	105,673	13.0%
Total Charges	\$ 812,332	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 2025 Budget

FY 2025 Budget	
Revenues:	
Internal Service Charges	
Civic Center Building Services	728,519
Total Internal Service Charges	<u>\$ 728,519</u>
Total Revenues	<u>\$ 728,519</u>
Expenses:	
Personal Services	386,692
Supplies	26,250
Purchased Services	268,601
Internal Service	47,934
Total Expenses	<u>\$ 729,477</u>
Revenue Over (Under) Expenses*	<u>(\$958)</u>

Internal Service Charges (ISC) Revenue Sources

	Civic Center Building Services	% of ISC Collections
General Fund		
Administration	367,577	50.5%
Municipal Court	31,775	4.4%
Legal	16,773	2.3%
General Fund Total	<u>\$ 416,125</u>	<u>57.1%</u>
Planning & Community Dev Fund		
Permits Fund	19,727	2.7%
Federal Block Grant Fund	-	0.0%
Parking Fund	5,720	0.8%
Civic Center Events Fund	203,993	28.0%
Information Tech Fund	18,923	2.6%
Human Resources Fund	15,205	2.1%
Finance Fund	29,099	4.0%
Total Charges	<u>\$ 728,519</u>	<u>100%</u>

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

