



Internal Service Charges

FISCAL YEAR 2026

JULY 1, 2025 TO JUNE 30, 2026

Table of Contents

| | |
|--|-----|
| Summary | 1 |
| Overview of Charges and Factors | 2-3 |
| Recurring Charges by Fund | 4-6 |
| Recurring Charges by Department..... | 7-9 |
| Non-Recurring Charges | 10 |
| Internal Service Charge Funds..... | 11 |
| Central Garage Fund | 12 |
| Information Technology Fund..... | 13 |
| Insurance and Safety Fund | 14 |
| Health and Benefits Fund..... | 15 |
| Human Resources Fund | 16 |
| City Telephone Fund..... | 17 |
| Finance Fund | 18 |
| Engineering Fund..... | 19 |
| Public Works Admin Fund | 20 |
| Civic Center Facility Services Fund..... | 21 |

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 2026, the Finance factor was reviewed and updated to a blended factor based on an Audit Fee, taxes and assessment revenue, and number of expense transactions.

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 |
| Information Technology* | 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 |
| | 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 |
| Finance | | |
| Finance* | Mail | Actual usage May 1st through April 30th |
| | Fiscal Services | Accounting: a blend of a flat audit fee per fund, proportion of assessments and taxes that are processed for different funds, and a percentage of total expense transactions for the prior fiscal year. |
| | 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 |
|---------|------------------------|---|

Police

| | | |
|--------------|----------|--|
| 911 Dispatch | Dispatch | Salaries based on % of calls for service |
|--------------|----------|--|

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 | - | - | 9,492 | 800 | - | - | - |
| Administration | - | - | 32,272 | 11,492 | - | - | - |
| Municipal Court | - | - | 28,475 | 9,793 | - | - | - |
| Legal | - | - | 20,882 | 8,977 | - | - | - |
| Police | - | - | 199,328 | 51,495 | 870,028 | - | - |
| Fire | - | - | 136,681 | 25,162 | 406,499 | - | - |
| Park & Recreation | - | - | 79,731 | 10,814 | - | - | - |
| General Fund Total | \$ - | \$ - | \$ 506,861 | \$ 118,533 | \$ 1,276,527 | \$ - | \$ - |
| Park Special Revenue | - | - | - | - | - | - | - |
| Library | - | - | 47,459 | - | - | - | - |
| Planning & Comm. Dev. | - | - | 18,984 | 7,508 | - | - | - |
| Central MT Ag Tech TID | - | 54,000 | - | - | - | - | - |
| Airport TID | - | 14,925 | - | - | - | - | - |
| Downtown TID | - | 157,500 | - | - | - | - | - |
| East Industrial TID | - | 31,500 | - | - | - | - | - |
| Permits | - | - | 22,780 | 9,732 | - | - | - |
| Street Lighting | - | - | - | - | - | - | - |
| Natural Resources | - | - | 17,085 | - | - | - | - |
| Portage Meadows | - | - | - | - | - | - | - |
| Park Maintenance District | - | - | - | - | - | - | - |
| Street District | - | - | 49,358 | 7,345 | - | 99,821 | - |
| Federal Block Grant | - | - | 1,895 | - | - | - | - |
| Home Grant | - | - | - | - | - | - | - |
| West Bank TID Bonds | - | 73,575 | - | - | - | - | - |
| Water | 523,990 | - | 56,952 | 13,222 | - | 207,295 | 2,200 |
| Sewer | 299,869 | - | 22,781 | 2,415 | - | 161,582 | 1,100 |
| Storm Drain | 79,132 | - | 3,797 | 2,415 | - | 87,320 | 366 |
| Sanitation | 49,978 | - | 41,764 | 4,126 | - | 83,122 | 3,668 |
| Swimming Pools | - | - | 125,293 | - | - | - | - |
| Aim High Big Sky | - | - | 83,528 | 5,874 | - | - | - |
| 911 Dispatch Center | - | - | 32,272 | 14,103 | - | - | - |
| Parking | - | - | 3,797 | 421 | - | - | - |
| Recreation | - | - | - | - | - | - | - |
| Multisport | - | - | 5,695 | - | - | - | - |
| Icebreaker Road Race | - | - | - | - | - | - | - |
| Civic Center Events | - | - | 45,561 | 4,914 | - | - | - |
| Central Garage | - | - | 22,780 | 7,275 | - | 83,122 | 3,666 |
| Information Technology | - | - | 17,086 | - | - | - | - |
| Insurance and Safety | - | - | - | - | - | - | - |
| City Telephone | - | - | - | - | - | - | - |
| Health & Benefits | - | - | - | - | - | - | - |
| Human Resources | - | - | - | 6,529 | - | - | - |
| Finance | - | - | 30,377 | 14,690 | - | - | - |
| Engineering | - | - | 26,577 | 11,501 | - | 108,031 | - |
| Public Works Admin | - | - | 9,492 | 2,797 | - | - | - |
| Civic Center Facilities | - | - | 1,898 | 816 | - | - | - |
| SID Bonds | - | - | - | - | - | - | - |
| Total Charges | \$ 952,969 | \$ 331,500 | \$ 1,194,072 | \$ 234,216 | \$ 1,276,527 | \$ 830,293 | \$ 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 | - | - | - | - | - | 3,250 | - | 1,281 |
| Administration | - | - | 1,997 | 698,769 | 1,954 | 72,751 | - | 124,479 |
| Municipal Court | - | - | - | - | 28,116 | 9,879 | - | 27,843 |
| Legal | - | - | 234 | - | 3,012 | 6,649 | - | 38,377 |
| Police | - | - | 345,344 | - | 11,206 | 26,575 | - | 402,834 |
| Fire | - | - | 249,433 | - | 11,585 | 34,773 | - | 263,862 |
| Park & Recreation | - | - | 188,231 | - | 69 | 42,356 | - | 81,744 |
| General Fund Total | \$ - | \$ - | \$ 785,239 | \$ 698,769 | \$ 55,942 | \$ 196,233 | \$ - | \$ 940,420 |
| Park Special Revenue | - | - | - | - | - | 5,603 | - | - |
| Library | - | - | 3,710 | - | - | 26,202 | - | 88,990 |
| Planning & Comm. Dev. | - | - | 1,169 | 6,229 | 2,221 | 10,777 | - | 24,715 |
| Central MT Ag Tech TID | - | - | - | - | - | 6,365 | - | - |
| Airport TID | - | - | - | - | - | 4,567 | - | - |
| Downtown TID | - | - | - | - | - | 10,670 | - | - |
| East Industrial TID | - | - | - | - | - | 5,088 | - | - |
| Permits | - | - | 4,011 | 14,088 | 2,457 | 10,907 | - | 35,623 |
| Street Lighting | - | - | - | - | - | 163,401 | - | - |
| Natural Resources | - | - | 55,439 | 61,463 | 910 | 12,364 | - | 14,222 |
| Portage Meadows | - | - | - | - | - | 4,223 | - | 665 |
| Park Maintenance District | - | - | 5,182 | - | - | 9,057 | - | 7,490 |
| Street District | 175,000 | 531,000 | 611,272 | 706,782 | 281 | 57,941 | - | 65,653 |
| Federal Block Grant | - | - | - | - | 2 | 7,676 | - | 2,014 |
| Home Grant | - | - | - | - | - | 3,642 | - | 141 |
| West Bank TID Bonds | - | - | - | - | - | 6,963 | - | - |
| Water | 260,500 | 469,000 | 103,145 | - | 2,197 | 97,879 | 519,032 | 240,291 |
| Sewer | 323,000 | 250,000 | 130,570 | - | 378 | 39,518 | 413,666 | 148,269 |
| Storm Drain | 124,000 | 190,000 | 3,774 | - | - | 62,879 | 115,274 | 7,878 |
| Sanitation | 2,000 | - | 805,192 | - | 1,564 | 43,459 | 193,430 | 50,728 |
| Swimming Pools | - | - | - | - | - | 14,754 | - | 24,295 |
| Aim High Big Sky | - | - | 2,064 | - | 243 | 18,153 | - | 35,388 |
| 911 Dispatch Center | - | - | - | - | - | 11,822 | - | 72,785 |
| Parking | - | - | 5,540 | - | - | 12,271 | - | 40,177 |
| Recreation | - | - | - | - | - | - | - | 6,428 |
| Multisport | - | - | 8,073 | - | - | 7,097 | - | 2,398 |
| Icebreaker Road Race | - | - | - | - | - | 4,576 | - | - |
| Civic Center Events | - | - | - | - | 1,917 | 8,199 | - | 9,352 |
| Central Garage | 26,000 | - | - | - | - | 41,004 | - | 71,087 |
| Information Technology | - | - | 94 | - | 10 | 9,171 | - | 31,074 |
| Insurance and Safety | - | - | - | - | - | 3,979 | - | - |
| City Telephone | - | - | - | - | - | 4,782 | - | 923 |
| Health & Benefits | - | - | - | - | - | 5,417 | - | - |
| Human Resources | - | - | 527 | - | 3,398 | 8,311 | - | 27,276 |
| Finance | - | - | - | - | - | - | - | 41,454 |
| Engineering | - | - | 12,684 | - | 361 | 13,970 | - | 61,404 |
| Public Works Admin | - | - | 605 | - | 5 | 13,186 | - | 10,844 |
| Civic Center Facilities | - | - | - | - | - | 12,308 | - | 9,344 |
| SID Bonds | - | - | - | - | - | 3,624 | - | - |
| Total Charges | \$ 910,500 | \$ 1,440,000 | \$ 2,538,290 | \$ 1,487,331 | \$ 71,886 | \$ 978,038 | \$ 1,241,402 | \$ 2,071,328 |

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 | - | - | - | 8,521 | 1,752 | 17,338 | 2,004 | \$ | 44,438 |
| Administration | - | 326,900 | 64,648 | 40,903 | 1,642 | 19,659 | 12,995 | \$ | 1,410,461 |
| Municipal Court | - | 61,345 | - | 34,086 | 951 | 15,880 | 1,987 | \$ | 218,355 |
| Legal | - | 15,963 | - | 34,086 | 1,037 | 22,414 | 6,979 | \$ | 158,610 |
| Police | 6,970 | - | 16,757 | 320,407 | 10,799 | 181,938 | 75,103 | \$ | 2,518,784 |
| Fire | - | - | 16,757 | 68,172 | 29,633 | 122,406 | 20,310 | \$ | 1,385,273 |
| Park & Recreation | - | - | 19,154 | 27,269 | 9,677 | 21,331 | 6,066 | \$ | 486,442 |
| General Fund Total | \$ 6,970 | \$ 404,208 | \$ 117,316 | \$ 533,444 | \$ 55,491 | \$ 400,966 | \$ 125,444 | \$ | 6,222,363 |
| Park Special Revenue | - | - | - | - | - | - | - | \$ | 5,603 |
| Library | - | - | - | 3,409 | 86 | 1,489 | - | \$ | 171,345 |
| Planning & Comm. Dev. | - | 18,774 | 9,577 | 30,678 | 708 | 34,063 | 7,592 | \$ | 172,995 |
| Central MT Ag Tech TID | - | - | - | - | - | - | - | \$ | 60,365 |
| Airport TID | - | - | - | - | - | - | - | \$ | 19,492 |
| Downtown TID | - | - | - | - | - | - | - | \$ | 168,170 |
| East Industrial TID | - | - | - | - | - | - | - | \$ | 36,588 |
| Permits | - | 18,774 | 14,362 | 40,903 | 1,028 | 67,038 | 12,465 | \$ | 254,168 |
| Street Lighting | - | - | 9,575 | - | - | - | - | \$ | 172,976 |
| Natural Resources | 1,663 | - | 9,576 | 3,409 | 605 | 3,305 | 438 | \$ | 180,479 |
| Portage Meadows | - | - | - | - | - | - | - | \$ | 4,888 |
| Park Maintenance District | - | - | - | - | - | - | - | \$ | 21,729 |
| Street District | 9,430 | - | 9,577 | 30,677 | 1,728 | 24,661 | 7,505 | \$ | 2,388,031 |
| Federal Block Grant | - | - | - | - | - | - | - | \$ | 11,587 |
| Home Grant | - | - | - | - | - | - | - | \$ | 3,783 |
| West Bank TID Bonds | - | - | - | - | - | - | - | \$ | 80,538 |
| Water | - | - | 9,577 | 40,903 | 8,397 | 31,088 | 13,162 | \$ | 2,598,830 |
| Sewer | - | - | 9,577 | 14,997 | 467 | 22,757 | 3,150 | \$ | 1,844,096 |
| Storm Drain | 6,420 | - | 9,577 | 6,817 | 259 | 9,625 | 2,492 | \$ | 712,025 |
| Sanitation | 8,253 | - | 9,572 | 10,226 | 1,728 | 17,178 | 3,860 | \$ | 1,329,848 |
| Swimming Pools | - | - | - | 6,817 | 2,786 | 1,338 | 2,082 | \$ | 177,365 |
| Aim High Big Sky | - | - | - | 20,452 | 19,418 | 9,751 | 5,149 | \$ | 200,020 |
| 911 Dispatch Center | - | - | 35,906 | 54,537 | 10,703 | 33,839 | 7,252 | \$ | 273,219 |
| Parking | - | 5,444 | - | 10,226 | 3,446 | 3,526 | 2,144 | \$ | 86,992 |
| Recreation | - | - | - | - | - | - | - | \$ | 6,428 |
| Multisport | - | - | - | - | - | - | - | \$ | 23,263 |
| Icebreaker Road Race | - | - | - | - | - | - | - | \$ | 4,576 |
| Civic Center Events | - | 195,020 | - | 10,226 | 605 | 3,238 | 3,040 | \$ | 282,072 |
| Central Garage | - | - | - | 13,634 | 778 | 6,493 | 6,377 | \$ | 282,216 |
| Information Technology | - | 22,740 | - | - | - | - | - | \$ | 80,175 |
| Insurance and Safety | - | - | - | - | - | - | - | \$ | 3,979 |
| City Telephone | - | - | - | - | - | - | - | \$ | 5,705 |
| Health & Benefits | - | - | - | - | - | - | - | \$ | 5,417 |
| Human Resources | - | 14,470 | - | 27,269 | 691 | 17,162 | 5,552 | \$ | 111,185 |
| Finance | - | 27,697 | 9,573 | 54,537 | 1,382 | 36,760 | 13,673 | \$ | 230,143 |
| Engineering | 1,240 | - | 9,577 | 37,494 | 1,382 | 84,408 | 12,681 | \$ | 381,310 |
| Public Works Admin | - | - | 42,458 | 10,226 | 8,726 | 18,488 | 3,268 | \$ | 120,095 |
| Civic Center Facilities | 5,750 | - | - | 3,409 | 86 | 1,278 | 463 | \$ | 35,352 |
| SID Bonds | - | - | - | - | - | - | - | \$ | 3,624 |
| Total Charges | \$ 39,726 | \$ 707,127 | \$ 305,800 | \$ 964,290 | \$ 120,500 | \$ 828,451 | \$ 237,789 | \$ | 18,773,035 |

Recurring Charges by Department

| Internal Service Provided: | TID | | Human Resources | City Telephone | Dispatch | Public Works | | Street | Engineering |
|---|------------------------|------------------------|---------------------|-------------------|---------------------|-------------------|------------------|-------------------|-------------|
| | Administration Support | Administration Support | | | | Admin | | | |
| City Commission | - | - | 9,492 | 800 | - | - | - | - | - |
| Administration | | | | | | | | | |
| General Fund | - | - | 32,272 | 11,492 | - | - | - | - | - |
| Information Tech Fund | - | - | 17,086 | - | - | - | - | - | - |
| City Telephone Fund | - | - | - | - | - | - | - | - | - |
| Civic Center Events Fund | - | - | 45,561 | 4,914 | - | - | - | - | - |
| Administration Total | \$ - | \$ - | \$ 94,919 | \$ 16,406 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Fire | | | | | | | | | |
| General Fund | - | - | 136,681 | 25,162 | 406,499 | - | - | - | - |
| Finance | | | | | | | | | |
| Finance Fund | - | - | 30,377 | 14,690 | - | - | - | - | - |
| Finance Total | \$ - | \$ - | \$ 30,377 | \$ 14,690 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Human Resources | | | | | | | | | |
| Human Resources Fund | - | - | - | 6,529 | - | - | - | - | - |
| Insurance and Safety Fund | - | - | - | - | - | - | - | - | - |
| Health & Benefits | - | - | - | - | - | - | - | - | - |
| Human Resources Total | \$ - | \$ - | \$ - | \$ 6,529 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Legal | | | | | | | | | |
| General Fund | - | - | 20,882 | 8,977 | - | - | - | - | - |
| Municipal Court | | | | | | | | | |
| General Fund | - | - | 28,475 | 9,793 | - | - | - | - | - |
| Park & Recreation | | | | | | | | | |
| General Fund | - | - | 79,731 | 10,814 | - | - | - | - | - |
| Park Special Revenue Fund | - | - | - | - | - | - | - | - | - |
| Natural Resources Fund | - | - | 17,085 | - | - | - | - | - | - |
| Portage Meadows Fund | - | - | - | - | - | - | - | - | - |
| Park Maintenance District Fund | - | - | - | - | - | - | - | - | - |
| Swimming Pools Fund | - | - | 125,293 | - | - | - | - | - | - |
| Aim High Big Sky Fund | - | - | 83,528 | 5,874 | - | - | - | - | - |
| Recreation Fund | - | - | - | - | - | - | - | - | - |
| Multisports Fund | - | - | 5,695 | - | - | - | - | - | - |
| Icebreaker Road Race | - | - | - | - | - | - | - | - | - |
| Park & Recreation Total | \$ - | \$ - | \$ 311,332 | \$ 16,688 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Planning & Community Development | | | | | | | | | |
| Planning & Comm Dev Fund | - | - | 18,984 | 7,508 | - | - | - | - | - |
| Permits Fund | - | - | 22,780 | 9,732 | - | - | - | - | - |
| Federal Block Grant Fund | - | - | 1,895 | - | - | - | - | - | - |
| Home Fund | - | - | - | - | - | - | - | - | - |
| Parking Fund | - | - | 3,797 | 421 | - | - | - | - | - |
| Civic Center Facilities Fund | - | - | 1,898 | 816 | - | - | - | - | - |
| Plan & Community Dev Total | \$ - | \$ - | \$ 49,354 | \$ 18,477 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Police | | | | | | | | | |
| General Fund | - | - | 199,328 | 51,495 | 870,028 | - | - | - | - |
| 911 Dispatch Center Fund | - | - | 32,272 | 14,103 | - | - | - | - | - |
| Police Total | \$ - | \$ - | \$ 231,600 | \$ 65,598 | \$ 870,028 | \$ - | \$ - | \$ - | \$ - |
| Public Library | | | | | | | | | |
| Library Fund | - | - | 47,459 | - | - | - | - | - | - |
| Public Works | | | | | | | | | |
| Street District Fund | - | - | 49,358 | 7,345 | - | 99,821 | - | 175,000 | |
| Water Fund | 523,990 | - | 56,952 | 13,222 | - | 207,295 | 2,200 | 260,500 | |
| Sewer Fund | 299,869 | - | 22,781 | 2,415 | - | 161,582 | 1,100 | 323,000 | |
| Storm Drain Fund | 79,132 | - | 3,797 | 2,415 | - | 87,320 | 366 | 124,000 | |
| Sanitation Fund | 49,978 | - | 41,764 | 4,126 | - | 83,122 | 3,668 | 2,000 | |
| Central Garage Fund | - | - | 22,780 | 7,275 | - | 83,122 | 3,666 | 26,000 | |
| Engineering Fund | - | - | 26,577 | 11,501 | - | 108,031 | - | - | |
| Public Works Admin Fund | - | - | 9,492 | 2,797 | - | - | - | - | |
| Public Works Total | \$ 952,969 | \$ - | \$ 233,501 | \$ 51,096 | \$ - | \$ 830,293 | \$ 11,000 | \$ 910,500 | |
| Special Districts | | | | | | | | | |
| Central MT Ag Tech TID Fund | - | 54,000 | - | - | - | - | - | - | |
| Airport TID Fund | - | 14,925 | - | - | - | - | - | - | |
| Downtown TID Fund | - | 157,500 | - | - | - | - | - | - | |
| East Industrial TID Fund | - | 31,500 | - | - | - | - | - | - | |
| Street Lighting Fund | - | - | - | - | - | - | - | - | |
| West Bank TID Bonds Fund | - | 73,575 | - | - | - | - | - | - | |
| SID Bonds Fund | - | - | - | - | - | - | - | - | |
| Special Districts Total | - | 331,500 | - | - | - | - | - | - | |
| Total Charges | \$ 952,969 | \$ 331,500 | \$ 1,194,072 | \$ 234,216 | \$ 1,276,527 | \$ 830,293 | \$ 11,000 | \$ 910,500 | |

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 | - | - | - | - | 3,250 | - | 1,281 | - |
| Administration | | | | | | | | |
| General Fund | - | 1,997 | 698,769 | 1,954 | 72,751 | - | 124,479 | - |
| Information Tech Fund | - | 94 | - | 10 | 9,171 | - | 31,074 | - |
| City Telephone Fund | - | - | - | - | 4,782 | - | 923 | - |
| Civic Center Events Fund | - | - | - | 1,917 | 8,199 | - | 9,352 | - |
| Administration Total | \$ - | \$ 2,091 | \$ 698,769 | \$ 3,881 | \$ 94,903 | \$ - | \$ 165,828 | \$ - |
| Fire | | | | | | | | |
| General Fund | - | 249,433 | - | 11,585 | 34,773 | - | 263,862 | - |
| Finance | | | | | | | | |
| Finance Fund | - | - | - | - | - | - | 41,454 | - |
| Finance Total | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 41,454 | \$ - |
| Human Resources | | | | | | | | |
| Human Resources Fund | - | 527 | - | 3,398 | 8,311 | - | 27,276 | - |
| Insurance and Safety Fund | - | - | - | - | 3,979 | - | - | - |
| Health & Benefits | - | - | - | - | 5,417 | - | - | - |
| Human Resources Total | \$ - | \$ 527 | \$ - | \$ 3,398 | \$ 17,707 | \$ - | \$ 27,276 | \$ - |
| Legal | | | | | | | | |
| General Fund | - | 234 | - | 3,012 | 6,649 | - | 38,377 | - |
| Municipal Court | | | | | | | | |
| General Fund | - | - | - | 28,116 | 9,879 | - | 27,843 | - |
| Park & Recreation | | | | | | | | |
| General Fund | - | 188,231 | - | 69 | 42,356 | - | 81,744 | - |
| Park Special Revenue Fund | - | - | - | - | 5,603 | - | - | - |
| Natural Resources Fund | - | 55,439 | 61,463 | 910 | 12,364 | - | 14,222 | 1,663 |
| Portage Meadows Fund | - | - | - | - | 4,223 | - | 665 | - |
| Park Maintenance District Fund | - | 5,182 | - | - | 9,057 | - | 7,490 | - |
| Swimming Pools Fund | - | - | - | - | 14,754 | - | 24,295 | - |
| Aim High Big Sky Fund | - | 2,064 | - | 243 | 18,153 | - | 35,388 | - |
| Recreation Fund | - | - | - | - | - | - | 6,428 | - |
| Multisports Fund | - | 8,073 | - | - | 7,097 | - | 2,398 | - |
| Icebreaker Road Race | - | - | - | - | 4,576 | - | - | - |
| Park & Recreation Total | \$ - | \$ 258,989 | \$ 61,463 | \$ 1,222 | \$ 118,183 | \$ - | \$ 172,630 | \$ 1,663 |
| Planning & Community Development | | | | | | | | |
| Planning & Comm Dev Fund | - | 1,169 | 6,229 | 2,221 | 10,777 | - | 24,715 | - |
| Permits Fund | - | 4,011 | 14,088 | 2,457 | 10,907 | - | 35,623 | - |
| Federal Block Grant Fund | - | - | - | 2 | 7,676 | - | 2,014 | - |
| Home Fund | - | - | - | - | 3,642 | - | 141 | - |
| Parking Fund | - | 5,540 | - | - | 12,271 | - | 40,177 | - |
| Civic Center Facilities Fund | - | - | - | - | 12,308 | - | 9,344 | 5,750 |
| Plan & Community Dev Total | \$ - | \$ 10,720 | \$ 20,317 | \$ 4,680 | \$ 57,581 | \$ - | \$ 112,014 | \$ 5,750 |
| Police | | | | | | | | |
| General Fund | - | 345,344 | - | 11,206 | 26,575 | - | 402,834 | 6,970 |
| 911 Dispatch Center Fund | - | - | - | - | 11,822 | - | 72,785 | - |
| Police Total | \$ - | \$ 345,344 | \$ - | \$ 11,206 | \$ 38,397 | \$ - | \$ 475,619 | \$ 6,970 |
| Public Library | | | | | | | | |
| Library Fund | - | 3,710 | - | - | 26,202 | - | 88,990 | - |
| Public Works | | | | | | | | |
| Street District Fund | 531,000 | 611,272 | 706,782 | 281 | 57,941 | - | 65,653 | 9,430 |
| Water Fund | 469,000 | 103,145 | - | 2,197 | 97,879 | 519,032 | 240,291 | - |
| Sewer Fund | 250,000 | 130,570 | - | 378 | 39,518 | 413,666 | 148,269 | - |
| Storm Drain Fund | 190,000 | 3,774 | - | - | 62,879 | 115,274 | 7,878 | 6,420 |
| Sanitation Fund | - | 805,192 | - | 1,564 | 43,459 | 193,430 | 50,728 | 8,253 |
| Central Garage Fund | - | - | - | - | 41,004 | - | 71,087 | - |
| Engineering Fund | - | 12,684 | - | 361 | 13,970 | - | 61,404 | 1,240 |
| Public Works Admin Fund | - | 605 | - | 5 | 13,186 | - | 10,844 | - |
| Public Works Total | \$ 1,440,000 | \$ 1,667,242 | \$ 706,782 | \$ 4,786 | \$ 369,836 | \$ 1,241,402 | \$ 656,154 | \$ 25,343 |
| Special Districts | | | | | | | | |
| Central MT Ag Tech TID Fund | - | - | - | - | 6,365 | - | - | - |
| Airport TID Fund | - | - | - | - | 4,567 | - | - | - |
| Downtown TID Fund | - | - | - | - | 10,670 | - | - | - |
| East Industrial TID Fund | - | - | - | - | 5,088 | - | - | - |
| Street Lighting Fund | - | - | - | - | 163,401 | - | - | - |
| West Bank TID Bonds Fund | - | - | - | - | 6,963 | - | - | - |
| SID Bonds Fund | - | - | - | - | 3,624 | - | - | - |
| Special Districts Total | - | - | - | - | 200,678 | - | - | - |
| Total Charges | \$ 1,440,000 | \$ 2,538,290 | \$ 1,487,331 | \$ 71,886 | \$ 978,038 | \$ 1,241,402 | \$ 2,071,328 | \$ 39,726 |

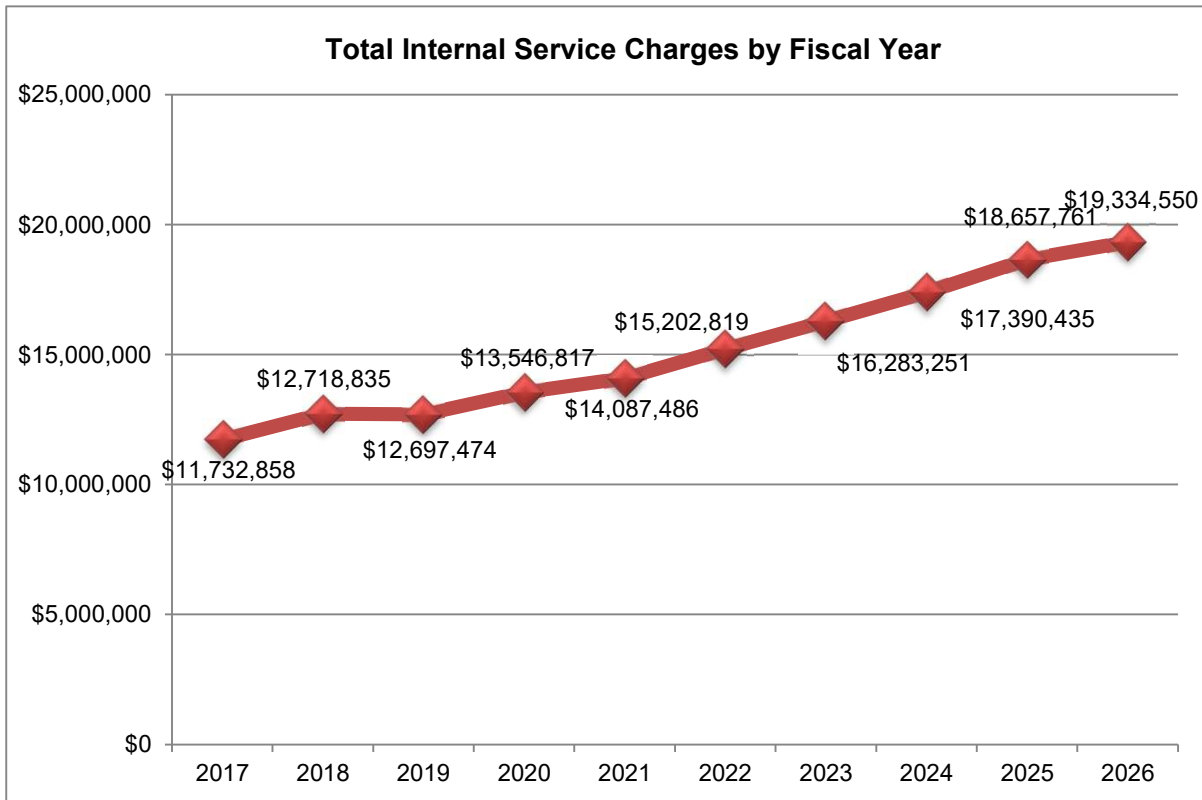
Recurring Charges by Department

| Internal Service Provided: | Civic Center Building Services | Mapping | Information Technology | Computer Network | Computer Equip Maint | Computer & Equipment Lease | Total |
|---|-----------------------------------|-------------------|---------------------------|---------------------|-------------------------|-------------------------------|----------------------|
| City Commission | - | - | 8,521 | 1,752 | 17,338 | 2,004 | \$ 44,438 |
| Administration | | | | | | | |
| General Fund | 326,900 | 64,648 | 40,903 | 1,642 | 19,659 | 12,995 | \$ 1,410,461 |
| Information Tech Fund | 22,740 | - | - | - | - | - | \$ 80,175 |
| City Telephone Fund | - | - | - | - | - | - | \$ 5,705 |
| Civic Center Events Fund | 195,020 | - | 10,226 | 605 | 3,238 | 3,040 | \$ 282,072 |
| Administration Total | \$ 544,660 | \$ 64,648 | \$ 51,129 | \$ 2,247 | \$ 22,897 | \$ 16,035 | \$ 1,778,413 |
| Fire | | | | | | | |
| General Fund | - | 16,757 | 68,172 | 29,633 | 122,406 | 20,310 | \$ 1,385,273 |
| Finance | | | | | | | |
| Finance Fund | 27,697 | 9,573 | 54,537 | 1,382 | 36,760 | 13,673 | \$ 230,143 |
| Finance Total | \$ 27,697 | \$ 9,573 | \$ 54,537 | \$ 1,382 | \$ 36,760 | \$ 13,673 | \$ 230,143 |
| Human Resources | | | | | | | |
| Human Resources Fund | 14,470 | - | 27,269 | 691 | 17,162 | 5,552 | \$ 111,185 |
| Insurance and Safety Fund | - | - | - | - | - | - | \$ 3,979 |
| Health & Benefits | - | - | - | - | - | - | \$ 5,417 |
| Human Resources Total | \$ 14,470 | \$ - | \$ 27,269 | \$ 691 | \$ 17,162 | \$ 5,552 | \$ 120,581 |
| Legal | | | | | | | |
| General Fund | 15,963 | - | 34,086 | 1,037 | 22,414 | 6,979 | \$ 158,610 |
| Municipal Court | | | | | | | |
| General Fund | 61,345 | - | 34,086 | 951 | 15,880 | 1,987 | \$ 218,355 |
| Park & Recreation | | | | | | | |
| General Fund | - | 19,154 | 27,269 | 9,677 | 21,331 | 6,066 | \$ 486,442 |
| Park Special Revenue Fund | - | - | - | - | - | - | \$ 5,603 |
| Natural Resources Fund | - | 9,576 | 3,409 | 605 | 3,305 | 438 | \$ 180,479 |
| Portage Meadows Fund | - | - | - | - | - | - | \$ 4,888 |
| Park Maintenance District Fund | - | - | - | - | - | - | \$ 21,729 |
| Swimming Pools Fund | - | - | 6,817 | 2,786 | 1,338 | 2,082 | \$ 177,365 |
| Aim High Big Sky Fund | - | - | 20,452 | 19,418 | 9,751 | 5,149 | \$ 200,020 |
| Recreation Fund | - | - | - | - | - | - | \$ 6,428 |
| Multisports Fund | - | - | - | - | - | - | \$ 23,263 |
| Icebreaker Road Race | - | - | - | - | - | - | \$ 4,576 |
| Park & Recreation Total | \$ - | \$ 28,730 | \$ 57,947 | \$ 32,486 | \$ 35,725 | \$ 13,735 | \$ 1,110,793 |
| Planning & Community Development | | | | | | | |
| Planning & Comm Dev Fund | 18,774 | 9,577 | 30,678 | 708 | 34,063 | 7,592 | \$ 172,995 |
| Permits Fund | 18,774 | 14,362 | 40,903 | 1,028 | 67,038 | 12,465 | \$ 254,168 |
| Federal Block Grant Fund | - | - | - | - | - | - | \$ 11,587 |
| Home Fund | - | - | - | - | - | - | \$ 3,783 |
| Parking Fund | 5,444 | - | 10,226 | 3,446 | 3,526 | 2,144 | \$ 86,992 |
| Civic Center Facilities Fund | - | - | 3,409 | 86 | 1,278 | 463 | \$ 35,352 |
| Plan & Community Dev Total | \$ 42,992 | \$ 23,939 | \$ 85,216 | \$ 5,268 | \$ 105,905 | \$ 22,664 | \$ 564,877 |
| Police | | | | | | | |
| General Fund | - | 16,757 | 320,407 | 10,799 | 181,938 | 75,103 | \$ 2,518,784 |
| 911 Dispatch Center Fund | - | 35,906 | 54,537 | 10,703 | 33,839 | 7,252 | \$ 273,219 |
| Police Total | \$ - | \$ 52,663 | \$ 374,944 | \$ 21,502 | \$ 215,777 | \$ 82,355 | \$ 2,792,003 |
| Public Library | | | | | | | |
| Library Fund | - | - | 3,409 | 86 | 1,489 | - | \$ 171,345 |
| Public Works | | | | | | | |
| Street District Fund | - | 9,577 | 30,677 | 1,728 | 24,661 | 7,505 | \$ 2,388,031 |
| Water Fund | - | 9,577 | 40,903 | 8,397 | 31,088 | 13,162 | \$ 2,598,830 |
| Sewer Fund | - | 9,577 | 14,997 | 467 | 22,757 | 3,150 | \$ 1,844,096 |
| Storm Drain Fund | - | 9,577 | 6,817 | 259 | 9,625 | 2,492 | \$ 712,025 |
| Sanitation Fund | - | 9,572 | 10,226 | 1,728 | 17,178 | 3,860 | \$ 1,329,848 |
| Central Garage Fund | - | - | 13,634 | 778 | 6,493 | 6,377 | \$ 282,216 |
| Engineering Fund | - | 9,577 | 37,494 | 1,382 | 84,408 | 12,681 | \$ 381,310 |
| Public Works Admin Fund | - | 42,458 | 10,226 | 8,726 | 18,488 | 3,268 | \$ 120,095 |
| Public Works Total | \$ - | \$ 99,915 | \$ 164,974 | \$ 23,465 | \$ 214,698 | \$ 52,495 | \$ 9,656,451 |
| Special Districts | | | | | | | |
| Central MT Ag Tech TID Fund | - | - | - | - | - | - | \$ 60,365 |
| Airport TID Fund | - | - | - | - | - | - | \$ 19,492 |
| Downtown TID Fund | - | - | - | - | - | - | \$ 168,170 |
| East Industrial TID Fund | - | - | - | - | - | - | \$ 36,588 |
| Street Lighting Fund | - | 9,575 | - | - | - | - | \$ 172,976 |
| West Bank TID Bonds Fund | - | - | - | - | - | - | \$ 80,538 |
| SID Bonds Fund | - | - | - | - | - | - | \$ 3,624 |
| Special Districts Total | - | 9,575 | - | - | - | - | \$ 541,753 |
| Total Charges | \$ 707,127 | \$ 305,800 | \$ 964,290 | \$ 120,500 | \$ 828,451 | \$ 237,789 | \$ 18,773,035 |

Non-Recurring Charges

| Revenue Fund: | General | Sewer | Sewer | Street | Permits | General | Street | Street | |
|----------------------------|---------|-------------|--------------|----------------------|-----------|------------|------------|-----------------|------------|
| | Fire | Storm Drain | Water Sludge | Lighting | Permits | Green Area | | Traffic Service | |
| Internal Service Provided: | Hydrant | Operating | Treatment | District Maintenance | Admin. | Service | Street | - Signs Poles | Total |
| Expense Fund: | | | | | | | | | |
| General Fund | | | | | | | | | |
| Administration | - | - | - | - | - | - | - | 500 | \$ 500 |
| Police | - | - | - | - | - | - | 1,091 | 750 | \$ 1,841 |
| Fire | - | - | - | - | 10,275 | 3,981 | - | - | \$ 14,256 |
| Park & Rec | - | - | - | - | - | - | - | - | \$ - |
| General Fund Total | \$ - | \$ - | \$ - | \$ - | \$ 10,275 | \$ 3,981 | \$ 1,091 | \$ 1,250 | \$ 16,597 |
| Planning & Comm. Dev. | - | - | - | - | - | - | - | 6,500.00 | 6,500.00 |
| Street Lighting | - | - | - | 10,000 | - | - | - | - | \$ 10,000 |
| Portage Meadows | - | - | - | - | - | 37,891 | - | - | \$ 37,891 |
| Water | - | - | 186,105 | - | - | 4,158 | 65,005 | - | \$ 255,268 |
| Sewer | - | - | - | - | - | 3,652 | 7,700 | - | \$ 11,352 |
| Storm Drain | - | 100,000 | - | - | - | 23,434 | 9,900 | - | \$ 133,334 |
| Parking | - | - | - | - | - | - | - | 2,500 | \$ 2,500 |
| Ice Breaker | - | - | - | - | - | 10,235 | - | - | \$ 10,235 |
| Engineering | - | - | - | - | 21,636 | - | - | - | \$ 21,636 |
| Public Works Admin | - | - | - | - | - | 3,652 | - | - | \$ 3,652 |
| Civic Center Facilities | - | - | - | - | - | - | 47,550 | 5,000 | \$ 52,550 |
| Total Charges | \$ - | \$ 100,000 | \$ 186,105 | \$ 10,000 | \$ 31,911 | \$ 87,003 | \$ 131,246 | \$ 15,250 | \$ 561,515 |

*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:

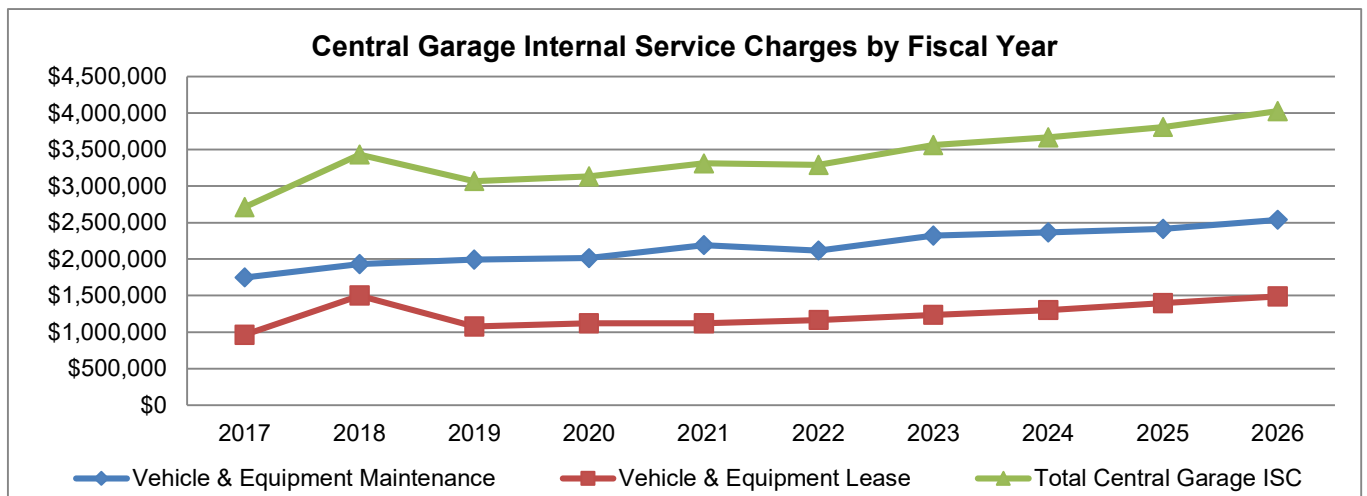
Vehicle & Equipment Maintenance
Vehicle & Equipment Lease

Based On:

3 year average of job order charges
Equipment assigned to departments

| FY 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | | | | |
|--------------------------------|--------------|--|---------------------------------------|---------------------------------|--------------|-------------------------|
| | | | Vehicle & Equipment Maintenance | Vehicle & Equipment Lease | Total | % of ISC Collections |
| Revenues: | | General Fund | | | | |
| Internal Service Charges | | Administration | 1,997 | 698,769 | \$ 700,766 | 17.4% |
| Vehicle & Equipment Maint. | 2,538,290 | Legal | 234 | - | \$ 234 | 0.0% |
| Vehicle & Equipment Lease | 1,487,331 | Police | 345,344 | - | \$ 345,344 | 8.6% |
| Total Internal Service Charges | \$ 4,025,621 | Fire | 249,433 | - | \$ 249,433 | 6.2% |
| Charges for Services | - | Park & Recreation | 188,231 | - | \$ 188,231 | 4.7% |
| Other | 44,000 | General Fund Total | \$ 785,239 | \$ 698,769 | \$ 1,484,008 | 36.9% |
| Total Revenues | \$ 4,069,621 | | | | | |
| Expenses: | | Library | 3,710 | - | \$ 3,710 | 0.1% |
| Personal Services | 1,147,697 | Park Maintenance Distr | 5,182 | - | \$ 5,182 | 0.1% |
| Supplies | 1,338,978 | Plan & Comm Dev | 1,169 | 6,229 | \$ 7,398 | 0.2% |
| Purchased Services | 138,625 | Permits | 4,011 | 14,088 | \$ 18,099 | 0.4% |
| Internal Service | 292,216 | Natural Resources | 55,439 | 61,463 | \$ 116,902 | 2.9% |
| Capital Outlay | 1,032,650 | Street District | 611,272 | 706,782 | \$ 1,318,054 | 32.7% |
| Total Expenses | \$ 3,950,166 | Federal Block Grant | - | - | \$ - | 0.0% |
| Revenue Over (Under) Expenses* | \$ 119,455 | Water | 103,145 | - | \$ 103,145 | 2.6% |
| | | Sewer | 130,570 | - | \$ 130,570 | 3.2% |
| | | Storm Drain | 3,774 | - | \$ 3,774 | 0.1% |
| | | Sanitation | 805,192 | - | \$ 805,192 | 20.0% |
| | | Parking | 5,540 | - | \$ 5,540 | 0.1% |
| | | Aim High Big Sky | 2,064 | - | \$ 2,064 | 0.1% |
| | | Multisports | 8,073 | - | \$ 8,073 | 0.2% |
| | | IT | 94 | - | \$ 94 | 0.0% |
| | | Human Resources | 527 | - | \$ 527 | 0.0% |
| | | Engineering | 12,684 | - | \$ 12,684 | 0.3% |
| | | Public Works Admin | 605 | - | \$ 605 | 0.0% |
| | | Total Charges | \$ 2,538,290 | \$ 1,487,331 | \$ 4,025,621 | 100.0% |

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



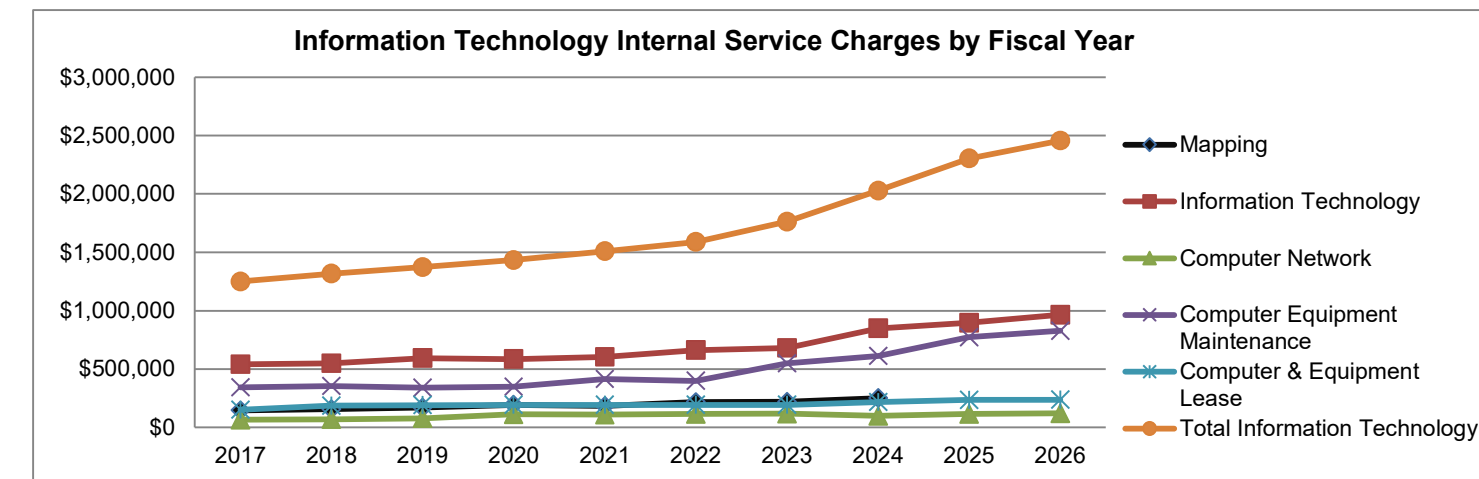
Information Technology Fund

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 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | | | | | | |
|--------------------------------|--------------|--|------------|------------------------|------------------|--------------------------------|----------------------------|----------------------|
| | | | Mapping | Information Technology | Computer Network | Computer Equipment Maintenance | Computer & Equipment Lease | % of ISC Collections |
| Revenues: | | | | | | | | |
| Internal Service Charges | | General Fund | | | | | | |
| Mapping | 305,800 | | - | 8,521 | 1,752 | 17,338 | 2,004 | 1.2% |
| Information Tech | 964,290 | Administration | 64,648 | 40,903 | 1,642 | 19,659 | 12,995 | 5.7% |
| Computer Network | 120,500 | Municipal Court | - | 34,086 | 951 | 15,880 | 1,987 | 2.2% |
| Computer Equipment Maint | 828,451 | Legal | - | 34,086 | 1,037 | 22,414 | 6,979 | 2.6% |
| Computer & Equipment Lease | 237,789 | Police | 16,757 | 320,407 | 10,799 | 181,938 | 75,103 | 24.6% |
| Mapping Non Recurring | - | Fire | 16,757 | 68,172 | 29,633 | 122,406 | 20,310 | 10.5% |
| Internal Service Charges Total | \$ 2,456,830 | Park & Recreation | 19,154 | 27,269 | 9,677 | 21,331 | 6,066 | 3.4% |
| Charges for Services | | General Fund Total | \$ 117,316 | \$ 533,444 | \$ 55,491 | \$ 400,966 | \$ 125,444 | 49.0% |
| Other | | | | | | | | |
| Total Revenues | \$ 2,457,330 | Library | - | 3,409 | 86 | 1,489 | - | 0.2% |
| Expenses: | | Plan & Comm Dev | 9,577 | 30,678 | 708 | 34,063 | 7,592 | 3.4% |
| Personal Services | 1,072,531 | Permits | 14,362 | 40,903 | 1,028 | 67,038 | 12,465 | 5.5% |
| Supplies | 248,594 | Street Lighting | 9,575 | - | - | - | - | 0.4% |
| Purchased Services | 1,049,627 | Natural Resources | 9,576 | 3,409 | 605 | 3,305 | 438 | 0.7% |
| Internal Service | 80,175 | Street District | 9,577 | 30,677 | 1,728 | 24,661 | 7,505 | 3.0% |
| Total Expenses | \$ 2,450,927 | Federal Block Grant | - | - | - | - | - | 0.0% |
| Revenue Over (Under) Expenses* | | Golf Courses | - | - | - | - | - | 0.0% |
| | \$ 6,403 | Water | 9,577 | 40,903 | 8,397 | 31,088 | 13,162 | 4.2% |
| | | Sewer | 9,577 | 14,997 | 467 | 22,757 | 3,150 | 2.1% |
| | | Storm Drain | 9,577 | 6,817 | 259 | 9,625 | 2,492 | 1.2% |
| | | Sanitation | 9,572 | 10,226 | 1,728 | 17,178 | 3,860 | 1.7% |
| | | Swimming Pools | - | 6,817 | 2,786 | 1,338 | 2,082 | 0.5% |
| | | 911 Dispatch Center | 35,906 | 54,537 | 10,703 | 33,839 | 7,252 | 5.8% |
| | | Parking | - | 10,226 | 3,446 | 3,526 | 2,144 | 0.8% |
| | | Aim High Big Sky | - | 20,452 | 19,418 | 9,751 | 5,149 | 2.2% |
| | | Civic Center Events | - | 10,226 | 605 | 3,238 | 3,040 | 0.7% |
| | | Central Garage | - | 13,634 | 778 | 6,493 | 6,377 | 1.1% |
| | | Human Resources | - | 27,269 | 691 | 17,162 | 5,552 | 2.1% |
| | | Finance | 9,573 | 54,537 | 1,382 | 36,760 | 13,673 | 4.7% |
| | | Engineering | 9,577 | 37,494 | 1,382 | 84,408 | 12,681 | 5.9% |
| | | Public Works Admin | 42,458 | 10,226 | 8,726 | 18,488 | 3,268 | 3.4% |
| | | Civic Center Facilities | - | 3,409 | 86 | 1,278 | 463 | 0.2% |
| | | Total Charges | \$ 305,800 | \$ 964,290 | \$ 120,500 | \$ 828,451 | \$ 237,789 | 100.0% |



Insurance and Safety Fund

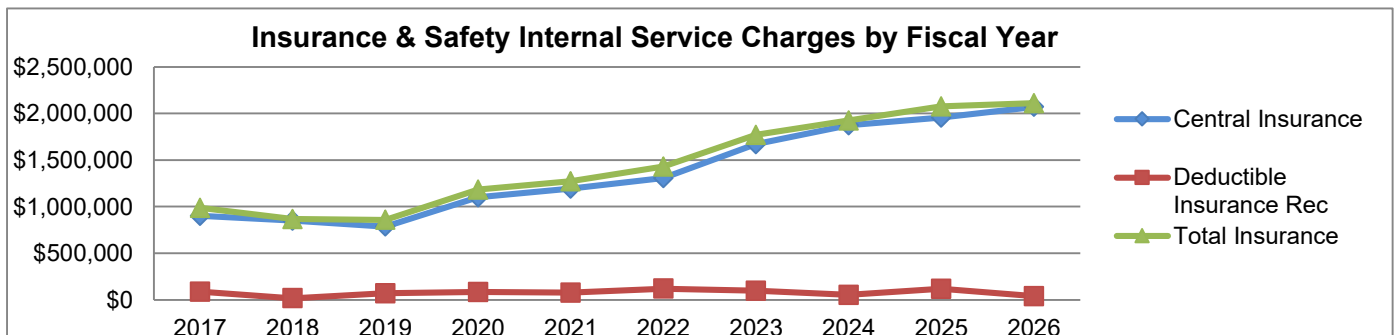
Service Description

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

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

| FY 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | | | | |
|--------------------------------|--------------|--|-------------------|-------------------------------|--------------|----------------------|
| | | | Central Insurance | Deductible Insurance Recovery | Total | % of ISC Collections |
| Revenues: | | General Fund | | | | |
| Internal Service Charges | | City Commission | 1,281 | - | \$ 1,281 | 0.1% |
| Central Insurance | 2,071,328 | Administration | 124,479 | - | \$ 124,479 | 5.9% |
| Deductible Insurance Recovery | 39,726 | Municipal Court | 27,843 | - | \$ 27,843 | 1.3% |
| Total Internal Service Charges | \$ 2,111,054 | Legal | 38,377 | - | \$ 38,377 | 1.8% |
| Other Revenue | 4,463 | Police | 402,834 | 6,970 | \$ 409,804 | 19.4% |
| Total Revenues | \$ 2,115,517 | Fire | 263,862 | - | \$ 263,862 | 12.5% |
| | | Park & Recreation | 81,744 | - | \$ 81,744 | 3.9% |
| Expenses: | | General Fund Total | \$ 940,420 | \$ 6,970 | \$ 947,390 | 44.9% |
| Supplies | - | Library | 88,990 | - | \$ 88,990 | 4.2% |
| Purchased Services | 2,190,164 | Planning & Comm. Dev. | 24,715 | - | \$ 24,715 | 1.2% |
| Internal Service | 3,979 | Permits | 35,623 | - | \$ 35,623 | 1.7% |
| Total Expenses | \$ 2,194,143 | Natural Resources | 14,222 | 1,663 | \$ 15,885 | 0.8% |
| Revenue Over (Under) Expenses* | \$ (78,626) | Portage Meadows | 665 | - | \$ 665 | 0.0% |
| | | Park Maintenance District | 7,490 | - | \$ 7,490 | 0.4% |
| | | Street District | 65,653 | 9,430 | \$ 75,083 | 3.6% |
| | | Federal Block Grant | 2,014 | - | \$ 2,014 | 0.1% |
| | | Home Grant | 141 | - | \$ 141 | 0.0% |
| | | Water | 240,291 | - | \$ 240,291 | 11.4% |
| | | Sewer | 148,269 | - | \$ 148,269 | 7.0% |
| | | Sanitation | 50,728 | 8,253 | \$ 58,981 | 2.8% |
| | | Swimming Pools | 24,295 | - | \$ 24,295 | 1.2% |
| | | 911 Dispatch Center | 72,785 | - | \$ 72,785 | 3.4% |
| | | Parking | 40,177 | - | \$ 40,177 | 1.9% |
| | | Recreation | 6,428 | - | \$ 6,428 | 0.3% |
| | | Aim High Big Sky | 35,388 | - | \$ 35,388 | 1.7% |
| | | Multisport | 2,398 | - | \$ 2,398 | 0.1% |
| | | Civic Center Events | 9,352 | - | \$ 9,352 | 0.4% |
| | | Central Garage | 71,087 | - | \$ 71,087 | 3.4% |
| | | Information Technology | 31,074 | - | \$ 31,074 | 1.5% |
| | | City Telephone | 923 | - | \$ 923 | 0.0% |
| | | Human Resources | 27,276 | - | \$ 27,276 | 1.3% |
| | | Finance | 41,454 | - | \$ 41,454 | 2.0% |
| | | Engineering | 61,404 | 1,240 | \$ 62,644 | 3.0% |
| | | Public Works Admin | 10,844 | - | \$ 10,844 | 0.5% |
| | | Civic Center Facilities | 9,344 | 5,750 | \$ 15,094 | 0.7% |
| | | Total Charges | \$ 2,071,328 | \$ 39,726 | \$ 2,111,054 | 100.0% |

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



Health and Benefits Fund

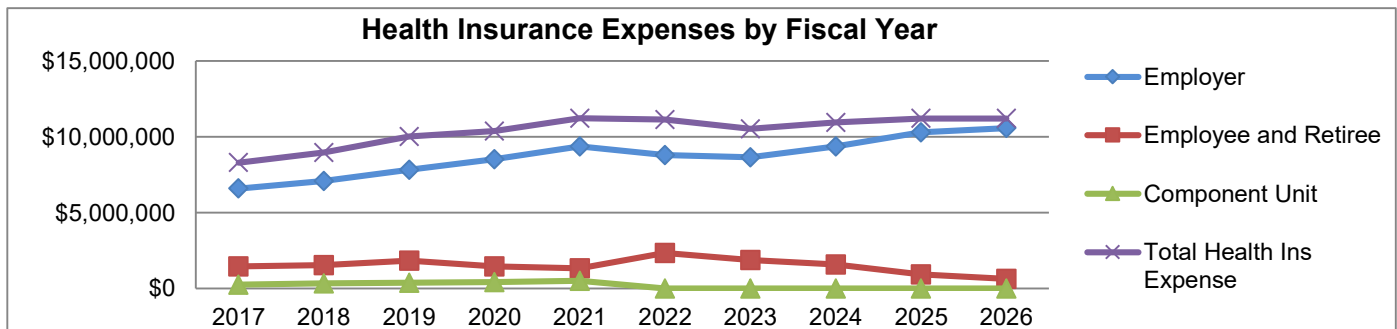
Service Description

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 | <p>The City pays: Employee, \$10,576; Employee with Children: \$18,577; Employee & Spouse: \$21,111; Family: \$29,203 annually</p> <p>The Employee pays: Employee: \$2,644; Employee with Children: \$4,644; Employee & Spouse: \$5,278; Employee with Family: \$7,301 annually</p> |

| FY 2026 Budget | | Budgeted Health Insurance Expense | |
|---------------------------------|---------------|-----------------------------------|----------------------|
| Revenues: | | Health Insurance | % of Contributions |
| Charges for Services | | General Fund | |
| Retirees | 60,000 | City Commission | 95,402 0.9% |
| Employee & Employer* | 11,157,825 | Administration | 307,292 2.9% |
| Total Charges for Services | \$ 11,217,825 | Municipal Court | 230,450 2.2% |
| Total Revenues | \$ 11,217,825 | Legal | 235,917 2.2% |
| | | Police | 2,558,040 24.2% |
| Expenses: | | Fire | 1,705,354 16.1% |
| Purchased Services | 11,215,952 | Park & Recreation | 255,219 2.4% |
| Internal Service | 5,417 | General Fund Total | \$ 5,387,674 50.9% |
| Total Expenses | \$ 11,221,369 | | |
| | | Library Fund | 338,735 3.2% |
| Revenue Over (Under) Expenses** | \$ (3,544) | Plan & Comm Dev Fund | 188,613 1.8% |
| | | Permits Fund | 236,238 2.2% |
| | | Natural Resources Fund | 84,484 0.8% |
| | | Park Maintenance District | 52,798 0.5% |
| | | Street District Fund | 639,155 6.0% |
| | | HIDTA Special Revenue Fund | 10,576 0.1% |
| | | Federal Block Grant Fund | 19,637 0.2% |
| | | Home Fund | 3,979 0.0% |
| | | Water Fund | 658,373 6.2% |
| | | Sewer Fund | 260,671 2.5% |
| | | Storm Drain Fund | 67,021 0.6% |
| | | Sanitation Fund | 421,085 4.0% |
| | | Swimming Pools Fund | 27,234 0.3% |
| | | 911 Dispatch Center Fund | 496,597 4.7% |
| | | Parking Fund | 21,425 0.2% |
| | | Aim High Big Sky Fund | 267,138 2.5% |
| | | Civic Center Events Fund | 29,572 0.3% |
| | | Central Garage Fund | 204,061 1.9% |
| | | Information Tech Fund | 169,491 1.6% |
| | | Human Resources Fund | 140,307 1.3% |
| | | City Telephone Fund | 2,644 0.0% |
| | | Finance Fund | 270,249 2.6% |
| | | Engineering Fund | 413,619 3.9% |
| | | Public Works Admin Fund | 81,910 0.8% |
| | | Civic Center Facilities Fund | 89,674 0.8% |
| | | Total Health Insurance Expense | \$ 10,582,960 100.0% |

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



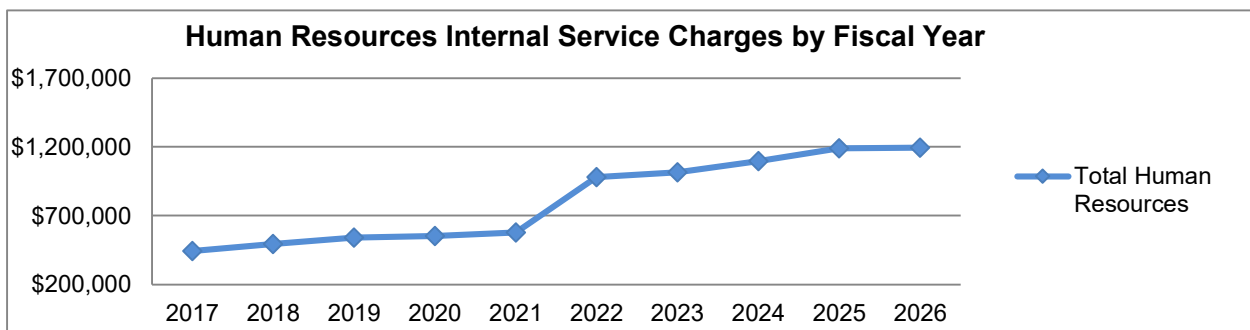
Human Resources Fund

Service Description

The Human Resources Fund was created to account for providing professional services to the management of the City, 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 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | |
|--|--------------|--|---------------------|
| | | | % of ISC |
| Revenues: | | Human Resources | Collections |
| Internal Service Charges | | General Fund | |
| Human Resources | 1,194,072 | City Commission | 9,492 0.8% |
| Total Internal Service Charges | \$ 1,194,072 | Administration | 32,272 2.7% |
| Other Revenue | - | Municipal Court | 28,475 2.4% |
| Total Revenues | \$ 1,194,072 | Legal | 20,882 1.7% |
| | | Police | 199,328 16.7% |
| Expenses: | | Fire | 136,681 11.4% |
| Personal Services | 992,081 | Park & Recreation | 79,731 6.7% |
| Supplies | 35,900 | General Fund Total | \$ 506,861 42.4% |
| Purchased Services | 58,645 | Library | 47,459 4.0% |
| Internal Service | 111,185 | Planning & Comm. Dev. | 18,984 1.6% |
| Total Expenses | \$ 1,197,811 | Permits | 22,780 1.9% |
| Revenue Over (Under) Expenses* | \$ (3,739) | Natural Resources | 17,085 1.4% |
| | | Portage Meadows | - 0.0% |
| *Balance of revenues over expenses will go | | Street District | 49,358 4.1% |
| to Fund Balance. | | Federal Block Grant | 1,895 0.2% |
| | | Water | 56,952 4.8% |
| | | Sewer | 22,781 1.9% |
| | | Storm Drain | 3,797 0.3% |
| | | Sanitation | 41,764 3.5% |
| | | Swimming Pools | 125,293 10.5% |
| | | 911 Dispatch Center | 32,272 2.7% |
| | | Parking | 3,797 0.3% |
| | | Aim High Big Sky | 83,528 7.0% |
| | | Multisport | 5,695 0.5% |
| | | Civic Center Events | 45,561 3.8% |
| | | Central Garage | 22,780 1.9% |
| | | Information Technology | 17,086 1.4% |
| | | Finance | 30,377 2.5% |
| | | Engineering | 26,577 2.2% |
| | | Public Works Admin | 9,492 0.8% |
| | | Civic Center Facilities | 1,898 0.2% |
| | | Total Charges | \$ 1,194,072 100.0% |



City Telephone Fund

Service Description

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

Internal Service Charges:

City Telephone

Based On:

Number of telephone extensions

FY 2026 Budget

Revenues:

Internal Service Charges

City Telephone

234,216

Total Internal Service Charges

\$ 234,216

Total Revenues

\$ 234,216

Expenses:

Personal Services

30,402

Purchased Services

61,693

Internal Service

5,705

Capital Outlay

136,420

Total Expenses

\$ 234,220

Revenue Over (Under) Expenses

\$ (4)

Internal Service Charges (ISC) Revenue Sources

General Fund

City Commission

800

0.3%

Administration

11,492

4.9%

Municipal Court

9,793

4.2%

Legal

8,977

3.8%

Police

51,495

22.0%

Fire

25,162

10.7%

Park & Recreation

10,814

4.6%

General Fund Total

\$ 118,533

50.6%

Plan & Comm Dev

7,508

3.2%

Permits

9,732

4.2%

Street

7,345

3.1%

Federal Block Grant

-

0.0%

Water

13,222

5.6%

Sewer

2,415

1.0%

Storm Drain

2,415

1.0%

Sanitation

4,126

1.8%

911 Dispatch Center

14,103

6.0%

Parking

421

0.2%

Aim High Big Sky

5,874

2.5%

Civic Center Events

4,914

2.1%

Central Garage

7,275

3.1%

Human Resources

6,529

2.8%

Finance

14,690

6.3%

Engineering

11,501

4.9%

PW Admin

2,797

1.2%

Civic Center Facilities

816

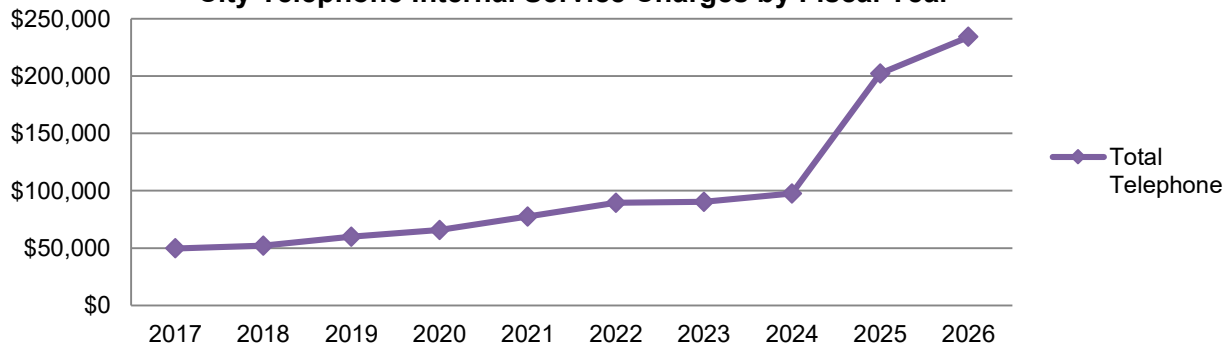
0.3%

Total Charges

\$ 234,216

100.0%

City Telephone Internal Service Charges by Fiscal Year



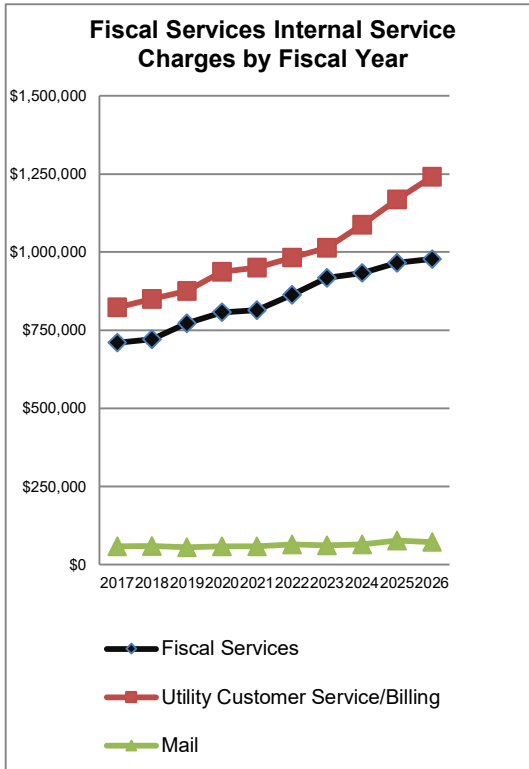
Finance Fund

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: Flat fee to each fund for the yearly audit; percentage of assessments processed for applicable funds; percentage of total expense transactions for the prior year. |
| Utility Customer Service & Billing | Based on average revenue of utilities funds for prior 2 years |

| FY 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | | | | |
|------------------------------------|--------------|--|-----------------|-------------------------|--|----------------------|
| | | | | | Utility Cust. Service & Billing | |
| | | Mail | Fiscal Services | | Total | % of ISC Collections |
| Revenues: | | | | | | |
| Internal Service Charges | | | | General Fund | | |
| Mail | 71,886 | | | City Commission | - \$ 3,250 | 0.1% |
| Fiscal Services | 978,038 | | | Administration | 1,954 72,751 - \$ 74,705 | 3.3% |
| Utility Customer Service & Billing | 1,241,402 | | | Municipal Court | 28,116 9,879 - \$ 37,995 | 1.7% |
| Total Internal Service Charges | \$ 2,291,326 | | | Legal | 3,012 6,649 - \$ 9,661 | 0.4% |
| Other Revenue | - | | | Police | 11,206 26,575 - \$ 37,781 | 1.6% |
| Total Revenues | \$ 2,291,326 | | | Fire | 11,585 34,773 - \$ 46,358 | 2.0% |
| | | | | Park & Recreation | 69 42,356 - \$ 42,425 | 1.9% |
| | | | | General Fund Total | \$ 55,942 \$ 196,233 \$ - \$ 252,175 | 11.0% |
| Expenses: | | | | | | |
| Personal Services | 1,549,998 | | | Park Special Revenue | - 5,603 - \$ 5,603 | 0.2% |
| Supplies | 16,200 | | | Library | - 26,202 - \$ 26,202 | 1.1% |
| Purchased Services | 695,938 | | | Planning & Comm. Dev. | 2,221 10,777 - \$ 12,998 | 0.6% |
| Internal Service | 230,143 | | | Central MT Ag Tech TID | - 6,365 - \$ 6,365 | 0.3% |
| Capital Outlay | - | | | Airport TID | - 4,567 - \$ 4,567 | 0.2% |
| Total Expenses | \$ 2,492,279 | | | Downtown TID | - 10,670 - \$ 10,670 | 0.5% |
| Revenue Over (Under) Expenses* | \$ (200,953) | | | East Industrial TID | - 5,088 - \$ 5,088 | 0.2% |
| | | | | Permits | 2,457 10,907 - \$ 13,364 | 0.6% |
| | | | | Street Lighting | - 163,401 - \$ 163,401 | 7.1% |
| | | | | Natural Resources | 910 12,364 - \$ 13,274 | 0.6% |
| | | | | Portage Meadows | - 4,223 - \$ 4,223 | 0.2% |
| | | | | Park Maintenance | - 9,057 - \$ 9,057 | 0.4% |
| | | | | Street District | 281 57,941 - \$ 58,222 | 2.5% |
| | | | | Federal Block Grant | 2 7,676 - \$ 7,678 | 0.3% |
| | | | | Home Grant | - 3,642 - \$ 3,642 | 0.2% |
| | | | | Housing Authority | - - - \$ - | 0.0% |
| | | | | Soccer Park GO Bond | - - - \$ - | 0.0% |
| | | | | West Bank TID Bonds | - 6,963 - \$ 6,963 | 0.3% |
| | | | | Water | 2,197 97,879 519,032 \$ 619,108 | 27.0% |
| | | | | Sewer | 378 39,518 413,666 \$ 453,562 | 19.8% |
| | | | | Storm Drain | - 62,879 115,274 \$ 178,153 | 7.8% |
| | | | | Sanitation | 1,564 43,459 193,430 \$ 238,453 | 10.4% |
| | | | | Swimming Pools | - 14,754 - \$ 14,754 | 0.6% |
| | | | | 911 Dispatch Center | - 11,822 - \$ 11,822 | 0.5% |
| | | | | Parking | - 12,271 - \$ 12,271 | 0.5% |
| | | | | Recreation | - - - \$ - | 0.0% |
| | | | | Aim High Big Sky | 243 18,153 - \$ 18,396 | 0.8% |
| | | | | Multisport | - 7,097 - \$ 7,097 | 0.3% |
| | | | | Icebreaker Road Race | - 4,576 - \$ 4,576 | 0.2% |
| | | | | Civic Center Events | 1,917 8,199 - \$ 10,116 | 0.4% |
| | | | | Central Garage | - 41,004 - \$ 41,004 | 1.8% |
| | | | | Information Technology | 10 9,171 - \$ 9,181 | 0.4% |
| | | | | Insurance and Safety | - 3,979 - \$ 3,979 | 0.2% |
| | | | | City Telephone | - 4,782 - \$ 4,782 | 0.2% |
| | | | | Health & Benefits | - 5,417 - \$ 5,417 | 0.2% |
| | | | | Human Resources | 3,398 8,311 - \$ 11,709 | 0.5% |
| | | | | Engineering | 361 13,970 - \$ 14,331 | 0.6% |
| | | | | Public Works Admin | 5 13,186 - \$ 13,191 | 0.6% |
| | | | | Civic Center Facilities | - 12,308 - \$ 12,308 | 0.5% |
| | | | | SID Bonds | - 3,624 - \$ 3,624 | 0.2% |
| | | | | Total Charges | \$ 71,886 \$ 978,038 \$ 1,241,402 \$ 2,291,326 | 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

Internal Engineering

TID Admin Support

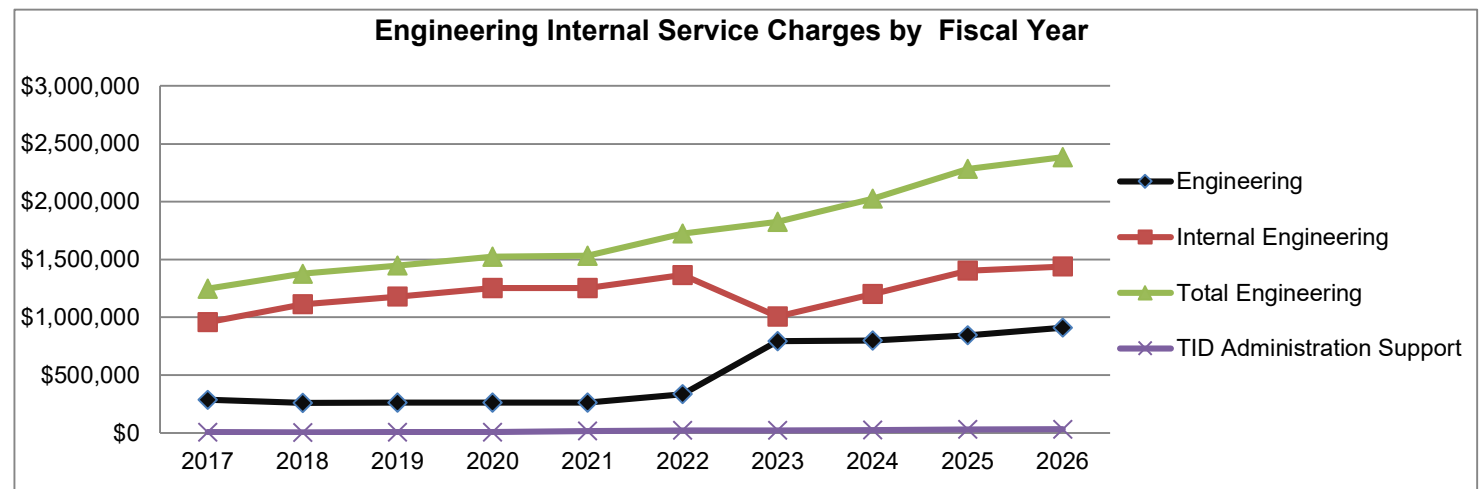
Based on previous years actual time spent on specific projects for the various departments

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

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

| FY 2026 Budget | | Internal Service Charges (ISC) Revenue Sources | | | | | |
|--------------------------------|--------------|--|-------------|----------------------|------------------------|--------------|-------------|
| | | | TID | | | % of ISC | |
| | | | Engineering | Internal Engineering | Administration Support | Total | Collections |
| Revenues: | | | | | | | |
| Internal Service Charges | | Central MT Ag Tech TID | - | - | 5,400 | \$ 5,400 | 0.2% |
| Engineering | 910,500 | Airport TID | - | - | 1,493 | \$ 1,493 | 0.1% |
| Internal Engineering | 1,440,000 | Downtown TID | - | - | 15,750 | \$ 15,750 | 0.7% |
| TID Administration Support | 33,150 | East Industrial TID | - | - | 3,150 | \$ 3,150 | 0.1% |
| Total Internal Service Charges | \$ 2,383,650 | West Bank TID Bonds | - | - | 7,358 | \$ 7,358 | 0.3% |
| Licenses and Permits | 28,000 | Street District Fund | 175,000 | 531,000 | - | \$ 706,000 | 29.6% |
| Charges for Services | 151,350 | Water Fund | 260,500 | 469,000 | - | \$ 729,500 | 30.6% |
| Transfer in from the GF | - | Sewer Fund | 323,000 | 250,000 | - | \$ 573,000 | 24.0% |
| Total Revenues | \$ 2,563,000 | Storm Drain Fund | 124,000 | 190,000 | - | \$ 314,000 | 13.2% |
| | | Sanitation Fund | 2,000 | - | - | \$ 2,000 | 0.1% |
| | | Central Garage Fund | 26,000 | - | - | \$ 26,000 | 1.1% |
| Expenses: | | Total Charges | \$ 910,500 | \$ 1,440,000 | \$ 33,150 | \$ 2,383,650 | 100% |
| Personal Services | 2,243,518 | | | | | | |
| Supplies | 67,608 | | | | | | |
| Purchased Services | 128,280 | | | | | | |
| Internal Service | 402,946 | | | | | | |
| Capital Outlay | 7,000 | | | | | | |
| Total Expenses | \$ 2,849,352 | | | | | | |
| Revenue Over (Under) Expenses* | \$ (286,352) | | | | | | |

*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

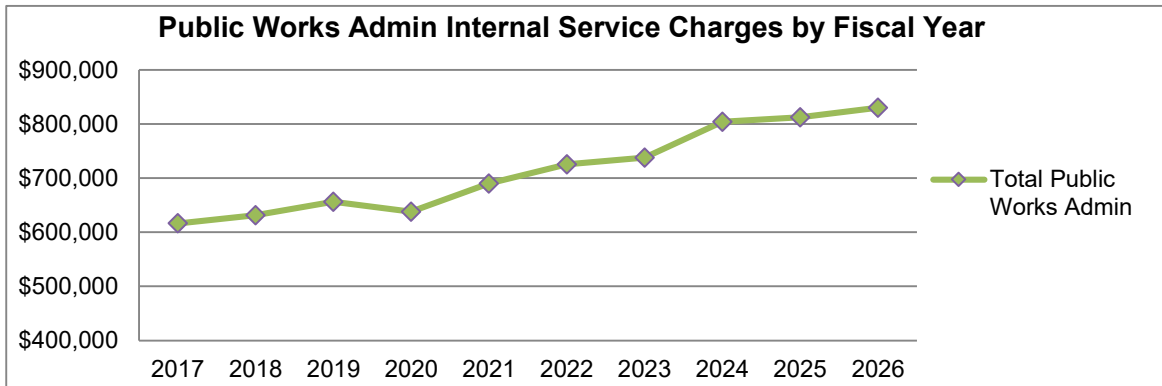
Based On:

Charges are divided by a percentage established by Prior PW administration

| FY 2026 Budget | |
|--------------------------------|---------------------------|
| Revenues: | |
| Internal Service Charges | |
| Public Works Admin | 830,293 |
| Total Internal Service Charges | <u>\$ 830,293</u> |
| Total Revenues | <u><u>\$ 830,293</u></u> |
| Expenses: | |
| Personal Services | 510,796 |
| Supplies | 34,300 |
| Purchased Services | 148,791 |
| Internal Service | 125,247 |
| Capital Outlay | 62,140 |
| Total Expenses | <u><u>\$ 881,274</u></u> |
| Revenue Over (Under) Expenses* | <u><u>\$ (50,981)</u></u> |

| Internal Service Charges (ISC) Revenue Sources | | |
|--|--------------------------|----------------------|
| | Public Works Admin | % of ISC Collections |
| Street District Fund | 99,821 | 12.0% |
| Water Fund | 207,295 | 25.0% |
| Sewer Fund | 161,582 | 19.5% |
| Storm Drain Fund | 87,320 | 10.5% |
| Sanitation Fund | 83,122 | 10.0% |
| Central Garage Fund | 83,122 | 10.0% |
| Engineering Fund | 108,031 | 13.0% |
| Total Charges | <u><u>\$ 830,293</u></u> | <u>100%</u> |

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



Civic Center Facility Services Fund

Service Description

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

Internal Service Charges:

Civic Center Building Services

Based On:

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

FY 2026 Budget

Revenues:

| | |
|--------------------------------|--------------------------|
| Internal Service Charges | |
| Civic Center Building Services | 707,127 |
| Total Internal Service Charges | <u>\$ 707,127</u> |
| Charges for Services | <u>\$ 10,000</u> |
| Total Revenues | <u><u>\$ 717,127</u></u> |

Expenses:

| | |
|--------------------------------|---------------------------|
| Personal Services | 408,015 |
| Supplies | 26,250 |
| Purchased Services | 277,684 |
| Internal Service | 88,902 |
| Capital Outlay | 38,401 |
| Total Expenses | <u><u>\$ 839,252</u></u> |
| Revenue Over (Under) Expenses* | <u><u>(\$122,125)</u></u> |

Internal Service Charges (ISC) Revenue Sources

| | Civic Center Building Services | % of ISC Collections |
|-------------------------------|--------------------------------|----------------------|
| General Fund | | |
| Administration | 326,900 | 46.2% |
| Municipal Court | 61,345 | 8.7% |
| Legal | 15,963 | 2.3% |
| General Fund Total | <u>\$ 404,208</u> | <u>57.2%</u> |
| Planning & Community Dev Fund | 18,774 | 2.7% |
| Permits Fund | 18,774 | 2.7% |
| Federal Block Grant Fund | - | 0.0% |
| Parking Fund | 5,444 | 0.8% |
| Civic Center Events Fund | 195,020 | 27.6% |
| Information Tech Fund | 22,740 | 3.2% |
| Human Resources Fund | 14,470 | 2.0% |
| Finance Fund | 27,697 | 3.9% |
| Total Charges | <u><u>\$ 707,127</u></u> | <u><u>100%</u></u> |

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

