

**INTERFUND CHARGES
FY 2003–2004**

**FY 2003-2004 Budget
Fairbanks North Star Borough**

**Intragovernmental Cost Plan (IGCP)
Revenues Charges
Appropriated and Non-Appropriated**

| Fund Name | Budget Unit | Department | Total Charges to Budget Units Calculated | Total Revenue to Cost Pools Calculated | Total Interfund Charges to Budget Units Appropriated | Total Interfund Revenue to Cost Pools Appropriated |
|--------------|-----------------------------|------------|--|--|--|--|
| General Fund | General Government | Non-dept | 23,660 | - | - | - |
| General Fund | Mayor's Office | Mayor | 224,050 | - | 8,990 | - |
| General Fund | Other Boro Admin | Mayor | 37,250 | 255,550 | - | 55,620 |
| General Fund | Assembly | Assembly | 322,290 | 97,600 | 3,000 | 43,480 |
| General Fund | Clerk's Office | Assembly | 127,490 | - | - | - |
| General Fund | Elections | Assembly | 7,440 | - | - | - |
| General Fund | Records Management | Assembly | 18,680 | - | - | - |
| General Fund | DS Administration | Direct Svc | 52,030 | 10,300 | - | 4,190 |
| General Fund | Animal Control | Direct Svc | 337,590 | - | - | - |
| General Fund | Rural Services | Direct Svc | 58,740 | 219,270 | - | 89,130 |
| General Fund | Emergency Mgt | Emerg Oper | 35,070 | 26,440 | 3,000 | 12,360 |
| General Fund | Health, Occupational Safety | Emerg Oper | 11,870 | - | - | - |
| General Fund | Law | Law | 116,830 | 783,660 | - | 201,420 |
| General Fund | Applications Support | Comput Svc | 121,350 | 1,096,610 | - | 59,990 |
| General Fund | Network Services | Comput Svc | 109,980 | 1,253,660 | - | 175,510 |
| General Fund | CS Administration | Comput Svc | 19,280 | - | - | - |
| General Fund | FS Administration | Finanl Svc | 110,910 | 9,740 | 3,000 | - |
| General Fund | General Accounting | Finanl Svc | 473,470 | 1,521,790 | - | 326,590 |
| General Fund | Grants Accounting | Finanl Svc | 23,970 | 198,440 | - | - |
| General Fund | Treasury/Budget | Finanl Svc | 234,420 | 950,740 | - | 126,820 |
| General Fund | Assessing | Assessing | 776,600 | - | - | - |
| General Fund | PW Administration | Public Wks | 92,290 | 99,650 | 1,200 | 99,650 |
| General Fund | Design & Construction | Public Wks | 205,290 | 978,190 | - | 64,900 |
| General Fund | Facilities Maintenance | Fac Maint | 430,320 | 3,376,480 | - | 514,920 |
| General Fund | LS Administration | Library | 193,920 | - | - | - |
| General Fund | Automated Services | Library | 27,390 | - | - | - |
| General Fund | Public Services | Library | 570,260 | - | - | - |
| General Fund | Collection Services | Library | 205,560 | - | - | - |
| General Fund | Outreach Services | Library | 76,460 | - | - | - |
| General Fund | CP Administration | Commun Pln | 121,310 | - | - | - |
| General Fund | Planning and Zoning | Commun Pln | 149,370 | - | - | - |
| General Fund | Community Research-NAW Fund | Commun Pln | 17,580 | - | - | - |
| General Fund | Platting and Mapping | Commun Pln | 164,900 | - | - | - |
| General Fund | P&R Administration | Parks&Rec | 126,500 | - | 14,980 | - |
| General Fund | Pioneer Park | Parks&Rec | 596,010 | - | - | - |
| General Fund | Parks Maintenance | Parks&Rec | 328,120 | - | - | - |
| General Fund | Recreation Services | Parks&Rec | 574,860 | - | - | - |
| General Fund | Aquatics | Parks&Rec | 1,227,040 | - | - | - |
| General Fund | GS Administration | Generl Svc | 59,710 | - | - | - |
| General Fund | Purchasing | Generl Svc | 45,610 | 352,330 | - | 61,380 |
| General Fund | Boro Admin Center | Generl Svc | 342,560 | 602,410 | - | 36,110 |
| General Fund | Support Services-Regular | Generl Svc | 160,560 | 943,240 | - | 168,880 |
| General Fund | Personnel/Payroll | Human Res | 187,370 | 776,210 | - | 140,900 |
| General Fund | Risk Management | Human Res | 149,030 | 1,843,240 | - | 1,447,200 |

**FY 2003-2004 Budget
Fairbanks North Star Borough**

**Intragovernmental Cost Plan (IGCP)
Revenues Charges
Appropriated and Non-Appropriated**

| Fund Name | Budget Unit | Department | Total Charges to Budget Units Calculated | Total Revenue to Cost Pools Calculated | Total Interfund Charges to Budget Units Appropriated | Total Interfund Revenue to Cost Pools Appropriated |
|--|----------------------------------|------------|--|--|--|--|
| E-911 | Enhanced 911 - E-911 Fund | Emerg Oper | 16,790 | - | 16,790 | - |
| Non-Areawide | Econ Devel - NAW Fund | Mayor | 14,280 | - | 14,280 | - |
| Non-Areawide | Emerg Med Svcs - NAW Fund | Emerg Oper | 157,600 | - | 157,600 | - |
| SW Collec Distr | SW Collections - SWCD Fund | Public Wks | 124,790 | - | 124,790 | - |
| SW Disposal | Solid Waste Disposal- SWD E Fund | Public Wks | 528,780 | - | 528,780 | - |
| SW Disposal | Houshold Haz Waste- SWD E Fund | Public Wks | 50,420 | - | 50,420 | - |
| Debt Service | Debt Service-AW - DS Fund | | 110,810 | - | - | - |
| Debt Service | Debt Service-NAW - DS Fund | | 1,940 | - | - | - |
| Transit Enterprise Administration - T E Fund | | Transportn | 99,040 | - | 99,040 | - |
| Transit Enterprise Air Quality-T E Fund | | Transportn | 78,580 | - | 78,580 | - |
| Transit Enterprise Transit Operations - T E Fund | | Transportn | 195,340 | - | 195,340 | - |
| Transit Enterprise Van Tran - Transit E Fund | | Transportn | 93,670 | - | 93,670 | - |
| Transit Enterprise Vehicle Fleet Maint. | | Transportn | 231,190 | - | 231,190 | - |
| Land Enterprise Land Mgmt - Land E Fund | | Land Mgt | 231,650 | 37,140 | 231,650 | 34,140 |
| Carlson Ctr Entpr | Carlson Center-CAC E Fund | Parks&Rec | 301,630 | - | 301,630 | - |
| Veh/Equ Fleet IS | Vehicle Replacement-IS Fund | Transportn | 18,950 | - | 18,950 | - |
| Various Proj Fds | Locally Funded Projects | | 222,100 | - | - | - |
| Bond Cap Prj Fd | Bond Funded Projects | | 645,160 | - | - | - |
| Subtotal calculated and appropriated in operating budget | | | 12,417,710 | 15,432,690 | 2,176,880 | 3,663,190 |
| <u>Appropriated in other budgets:</u> | | | | | | |
| SD Compon Unit | School District | | 1,702,790 | - | 1,314,880 | - |
| Various Proj Fds | Grant Funded Projects | | 829,400 | - | - | - |
| Service Area | Fire Service Areas | | 73,550 | - | 5,070 | - |
| Service Area | Road/Other Service Areas | | 409,240 | - | 166,360 | - |
| Subtotal calculated and appropriated in other budgets | | | 3,014,980 | 0 | 1,486,310 | 0 |
| Total calculated and total appropriated | | | <u>\$15,432,690</u> | <u>\$15,432,690</u> | <u>\$3,663,190</u> | <u>\$3,663,190</u> |
| <u>Portions of cost pools that are NOT allocated:</u> | | | | | | |
| General Fund | Emerg Mgt Chgs not allocated | Emerg Oper | 172,500 | 172,500 | | |
| General Fund | Rural Svc Chgs not allocated | Direct Svc | 162,500 | 162,500 | | |
| Land Enterprise | Land Charges not allocated | Land Mgt | 1,041,170 | 1,041,170 | | |
| | | | <u>1,376,170</u> | <u>1,376,170</u> | | |
| Ties to IGCP W/S totals | | | <u>\$16,808,860</u> | <u>\$16,808,860</u> | | |

Notes:

Charges from Admin divisions to subordinate divisions are shown above (as calculated and appropriated) only if they cross funds.
Charges from Land Management to General Fund budget units are shown above with the budget units charged.
Charges from Land Management to General Fund budget units are appropriated/"booked" to General Fund non-departmental.

FY 2003-2004 Budget
Fairbanks North Star Borough

Intragovernmental Cost Plan (IGCP)

| COST POOLS | NON-AREAWIDE FUND | | SPECIAL REVENUE FUNDS | | | VEHICLE EQUIPMENT FLEET FUND | GRANTS | GENERAL FUND |
|---|-------------------------|-------------------------|---|--------------------|------------------|---------------------------------------|----------------|-----------------|
| | ECONOMIC DEVELOPMENT | EMERG MED SERVICE | SOLID WASTE COLLECTION DISTRICT FUND | SCHOOL DISTRICT | ENHANCE D 911 | | | |
| Other Borough Administration | 590 | 3,340 | 14,020 | - | 1,080 | 2,950 | 36,450 | - |
| Treasury/Budget | 1,360 | 7,620 | 31,980 | 259,230 | 2,470 | 6,720 | 83,100 | - |
| External Audit/Assembly | 120 | 700 | 2,940 | 31,800 | 230 | 620 | 19,650 | - |
| Support Services (mail, reproduction) | - | 820 | 3,590 | - | 540 | - | 38,750 | - |
| Personnel/Payroll | - | 680 | 2,990 | - | 460 | - | 32,330 | - |
| General Accounting | 2,310 | 17,130 | 15,490 | - | 4,150 | 7,840 | 221,080 | - |
| Purchasing | 3,020 | 4,940 | 2,930 | - | 820 | 820 | 31,470 | - |
| Department of Law | 1,020 | 4,930 | 9,870 | 63,660 | - | - | 10,720 | - |
| Application Support Hours | - | - | - | - | - | - | 27,870 | - |
| N/A | - | - | - | - | - | - | - | - |
| Network Services | 3,860 | 1,160 | - | - | 770 | - | 42,430 | - |
| N/A | - | - | - | - | - | - | - | - |
| Application Support BiTech Cost | - | - | - | - | - | - | - | - |
| N/A | - | - | - | - | - | - | - | - |
| Risk Management | - | 109,600 | 1,460 | 1,345,100 | 30 | - | 3,610 | - |
| Grants Accounting | - | - | - | - | - | - | 198,440 | - |
| Rural Services | - | - | - | - | - | - | - | - |
| Emergency Management | - | - | - | - | - | - | - | - |
| Public Works Project Management | - | - | 5,480 | - | - | - | 73,760 | - |
| Facilities Maintenance | - | 1,020 | 6,640 | - | 580 | - | - | - |
| Borough Admin Center (BAC) | 2,000 | - | - | - | - | - | - | - |
| Land Management | - | - | - | 3,000 | - | - | - | 34,150 |
| Administration Divisions | - | 5,660 | 27,400 | - | 5,660 | - | 9,740 | - |
| Total Charges from Cost Pools | 14,280 | 157,600 | 124,790 | 1,702,790 | 16,790 | 18,950 | 829,400 | 34,150 |
| Adjustment to Charges: | | | | | | | | |
| Less current agreements to adjust cost pool charges | | | | (387,900) | | | | |
| Less grant indirect charges waived or limited | | | | | | | (829,400) | |
| Less general fund charges not allocated | | | | | | | | |
| Total IGCP Charges Appropriated | 14,280 | 157,600 | 124,790 | 1,314,890 | 16,790 | 18,950 | 0 | 34,150 |
| General Fund IGCP Revenue | 14,280 | 157,600 | 124,790 | 1,314,890 | 16,790 | 18,950 | 0 | N/A |
| Land Management IGCP Revenue | - | - | - | - | - | - | - | 34,150 |
| Total IGCP Revenue | 14,280 | 157,600 | 124,790 | 1,314,890 | 16,790 | 18,950 | 0 | 34,150 |

**FY 2003-2004 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP)

| COST POOLS | ENTERPRISE FUNDS | | | | SERVICE AREAS | | ALL OTHERS | TOTAL |
|---|---------------------------|----------------------------|---------------------------------|-------------------------------|--------------------------|--------------------------|-------------------|-------------------|
| | CAC ENTERPRISE FUND | LAND ENTERPRISE FUND | SOLID WASTE DISPOSAL FUND | TRANSIT ENTERPRISE FUND | FIRE SERVICE AREAS | ROAD SERVICE AREAS | | |
| Other Borough Administration | 1,780 | 2,790 | 14,170 | 11,140 | 12,190 | 7,140 | 147,900 | 255,540 |
| Treasury/Budget | 4,060 | 6,350 | 32,320 | 25,410 | 27,800 | 16,270 | 446,040 | 950,730 |
| External Audit/Assembly | 380 | 580 | 2,980 | 2,340 | 2,560 | 1,500 | 31,200 | 97,600 |
| Support Services (mail, reproduction) | 680 | 24,470 | 41,270 | 97,500 | - | - | 735,620 | 943,240 |
| Personnel/Payroll | 570 | 20,420 | 34,440 | 81,350 | - | - | 602,980 | 776,220 |
| General Accounting | 70 | 17,460 | 96,340 | 142,800 | 3,490 | 56,010 | 937,630 | 1,521,800 |
| Purchasing | - | 8,050 | 15,000 | 18,210 | 1,560 | 18,390 | 247,120 | 352,330 |
| Department of Law | 8,170 | 39,490 | 6,300 | 67,910 | 850 | - | 570,720 | 783,640 |
| Application Support Hours | - | 28,140 | - | 31,850 | - | - | 945,020 | 1,032,880 |
| N/A | - | - | - | - | - | - | - | - |
| Network Services | 34,720 | 38,570 | 46,290 | 50,150 | - | - | 1,035,710 | 1,253,660 |
| N/A | - | - | - | - | - | - | - | - |
| Application Support BiTech Cost | - | - | - | - | - | - | 63,720 | 63,720 |
| N/A | - | - | - | - | - | - | - | - |
| Risk Management | 29,670 | 1,430 | 15,800 | 36,750 | 5,070 | 80,360 | 214,340 | 1,843,220 |
| Grants Accounting | - | - | - | - | - | - | - | 198,440 |
| Rural Services | - | - | - | - | - | 219,270 | 162,500 | 381,770 |
| Emergency Management | - | - | - | - | 9,480 | - | 172,500 | 181,980 |
| Public Works Project Management | - | 9,780 | 39,520 | 9,780 | 4,890 | - | 834,980 | 978,190 |
| Facilities Maintenance | 221,530 | - | 162,530 | 122,630 | - | - | 2,861,560 | 3,376,490 |
| Borough Admin Center (BAC) | - | 34,120 | - | - | - | - | 566,300 | 602,420 |
| Land Management | - | - | - | - | - | - | 1,041,170 | 1,078,320 |
| Administration Divisions | - | - | 72,250 | - | 5,660 | 10,300 | - | 136,660 |
| Total Charges from Cost Pools | 301,630 | 231,650 | 579,210 | 697,820 | 73,550 | 409,240 | 11,617,010 | 16,808,850 |
| Adjustment to Charges: | | | | | | | | |
| Less current agreements to adjust cost pool charges | | | | | (68,470) | (242,880) | | |
| Less grant indirect charges waived or limited | | | | | | | | |
| Less general fund charges not allocated | | | | | | | (11,617,010) | |
| Total IGCP Charges Appropriated | 301,630 | 231,650 | 579,210 | 697,820 | 5,080 | 166,360 | - | 3,663,200 |
| | | | | | (1) | (2) | | |
| General Fund IGCP Revenue | 301,630 | 231,650 | 579,210 | 697,820 | 5,080 | 166,360 | - | 3,629,050 |
| Land Management IGCP Revenue | - | N/A | - | - | - | - | - | 34,150 |
| Total IGCP Revenue | 301,630 | 231,650 | 579,210 | 697,820 | 5,080 | 166,360 | - | 3,663,200 |

(1) Fire Service Areas: Cost of Excess Insurance Coverage

(2) Road Service Areas: Approx. 50% of distribution of 5 year moving average of IGCP costs based on three factors - flat fee, per mile, and 5 year average of actual expenditures

**FY 2003-2004 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

| Fund Name | Budget Unit | Department | 2000/01 Actual | 2001/02 Actual | 2002/03 Approved | 2002/03 Revised | 2003/04 Recommended | 2003/04 Approved |
|--------------|-----------------------------|------------|-------------------|-------------------|---------------------|--------------------|------------------------|---------------------|
| General Fund | General Government | Non-dept | 4,613 | 454 | | | | |
| General Fund | Mayor's Office | Mayor | 7,442 | 649 | 12,530 | 12,530 | 8,990 | 8,990 |
| General Fund | Other Boro Admin | Mayor | | | | | | |
| General Fund | Assembly | Assembly | | | 6,270 | 6,270 | 3,000 | 3,000 |
| General Fund | Clerk's Office | Assembly | | | | | | |
| General Fund | Elections | Assembly | | | | | | |
| General Fund | Records Management | Assembly | | | | | | |
| General Fund | DS Administration | Direct Svc | | | | | | |
| General Fund | Animal Control | Direct Svc | | | | | | |
| General Fund | Rural Services | Direct Svc | | | | | | |
| General Fund | Emergency Mgt | Emerg Oper | 4,028 | | 1,250 | 1,250 | 3,000 | 3,000 |
| General Fund | Health, Occupational Safety | Emerg Oper | | | | | | |
| General Fund | Law | Law | | | | | | |
| General Fund | Applications Support | Comput Svc | | | | | | |
| General Fund | Network Services | Comput Svc | | | | | | |
| General Fund | CS Administration | Comput Svc | | | | | | |
| General Fund | FS Administration | Finanl Svc | | 7,397 | | | 3,000 | 3,000 |
| General Fund | General Accounting | Finanl Svc | | | | | | |
| General Fund | Grants Accounting | Finanl Svc | | | | | | |
| General Fund | Risk Management | Finanl Svc | | | | | | |
| General Fund | Treasury/Budget | Finanl Svc | | | | | | |
| General Fund | Assessing | Assessing | | | | | | |
| General Fund | PW Administration | Public Wks | | | | | 1,200 | 1,200 |
| General Fund | Design & Construction | Public Wks | | | | | | |
| General Fund | Facilities Maintenance | Public Wks | | | | | | |
| General Fund | LS Administration | Library | 984 | | | | | |
| General Fund | Automated Services | Library | | | | | | |
| General Fund | Public Services | Library | | | | | | |
| General Fund | Collection Services | Library | | | | | | |
| General Fund | Outreach Services | Library | | | | | | |
| General Fund | CP Administration | Commun Pln | | | | | | |
| General Fund | Planning and Zoning | Commun Pln | | | | | | |
| General Fund | Platting and Mapping | Commun Pln | | | | | | |
| General Fund | P&R Administration | Parks&Rec | 20,203 | 1,719 | 18,800 | 18,800 | 14,980 | 14,980 |
| General Fund | Pioneer Park | Parks&Rec | | 3,893 | | | | |
| General Fund | Parks Maintenance | Parks&Rec | | | | | | |
| General Fund | Recreation Services | Parks&Rec | | | | | | |
| General Fund | Aquatics | Parks&Rec | | | | | | |

**FY 2003-2004 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

| Fund Name | Budget Unit | Department | 2000/01 Actual | 2001/02 Actual | 2002/03 Approved | 2002/03 Revised | 2003/04 Recommended | 2003/04 Approved |
|---|--------------------------------|------------|-------------------|-------------------|---------------------|--------------------|------------------------|---------------------|
| General Fund | GS Administration | Generl Svc | | | | | | |
| General Fund | Purchasing | Generl Svc | | | | | | |
| General Fund | Boro Admin Center | Generl Svc | | | | | | |
| General Fund | Support Services-Regular | Generl Svc | | | | | | |
| General Fund | Personnel/Payroll | Human Res | | | | | | |
| General Fund | Risk Management | Human Res | | | | | | |
| E-911 | Enhanced 911 - E-911 Fund | Emerg Oper | 8,372 | 10,503 | 9,980 | 9,980 | 16,790 | 16,790 |
| Non-Areawide | Econ Devel - NAW Fund | Mayor | 14,846 | 11,394 | 10,520 | 10,520 | 14,280 | 14,280 |
| Non-Areawide | Emerg Med Svcs - NAW Fund | Emerg Oper | 128,245 | 130,705 | 169,240 | 169,240 | 157,600 | 157,600 |
| Non-Areawide | Community Research-NAW Fd | Commun Pln | 38,170 | 32,530 | 41,690 | 41,690 | - | - |
| SW Collec Distr | SW Collections - SWCD Fund | Public Wks | 92,021 | 94,912 | 102,780 | 102,780 | 124,790 | 124,790 |
| SW Disposal | Solid Waste Disposal- SWD E Fd | Public Wks | 419,860 | 385,909 | 441,390 | 441,390 | 528,780 | 528,780 |
| SW Disposal | Houshold Haz Waste- SWD E Fd | Public Wks | 46,794 | 76,310 | 51,500 | 51,500 | 50,420 | 50,420 |
| Debt Service | Debt Service-AW - DS Fund | | | | | | | |
| Debt Service | Debt Service-NAW - DS Fund | | | | | | | |
| Transit Entpr | Administration - T E Fund | Transportn | 61,486 | 69,321 | 54,620 | 54,620 | 99,040 | 99,040 |
| Transit Entpr | Air Quality-T E Fund | Transportn | 69,359 | 73,348 | 87,340 | 87,340 | 78,580 | 78,580 |
| Transit Entpr | Transit Operations - T E Fund | Transportn | 125,627 | 166,189 | 151,350 | 151,350 | 195,340 | 195,340 |
| Transit Entpr | Van Tran - Transit E Fund | Transportn | 59,968 | 66,580 | 84,780 | 84,780 | 93,670 | 93,670 |
| Transit Entpr | Vehicle Fleet Maint. | Transportn | 180,062 | 182,552 | 181,030 | 181,030 | 231,190 | 231,190 |
| Land Enterprise | Land Mgmt - Land E Fund | Land Mgt | 217,504 | 246,520 | 271,290 | 271,290 | 231,650 | 231,650 |
| Carlson Ctr Entpr | Carlson Center-CAC E Fund | Parks&Rec | 283,787 | 294,172 | 325,700 | 325,700 | 301,630 | 301,630 |
| Veh/Equ Fleet IS | Vehicle Replacement-IS Fund | Transportn | 8,581 | 11,702 | 16,470 | 16,470 | 18,950 | 18,950 |
| Various Proj Fds | Locally Funded Projects | | | | | | | |
| Bond Cap Prj Fd | Bond Funded Projects | | | | | | | |
| Subtotal interfund expenditures appropriated in operating budget: | | | 1,791,952 | 1,866,759 | 2,038,530 | 2,038,530 | 2,176,880 | 2,176,880 |

FY 2003-2004 Budget
Fairbanks North Star Borough

Intragovernmental Cost Plan (IGCP) Cost Pool Profiles

The amount for each cost pool includes its associated overhead and charges from other cost pools.

| Cost Pool Name | Description | Allocation Basis |
|------------------------------|--|---|
| Other Borough Administration | Salaries and benefits of the Chief of Staff and Executive Secretary I | budget/actual dollars |
| Treasury and Budget | Property tax and other revenue collection, cash management and investment, and budget function | budget/actual dollars |
| External Audit | Borough's annual independent audit conducted by a CPA firm | budget/actual dollars |
| Support Services | Mail and delivery services, reprographics, warehousing of the Borough's records and paper and other supplies inventory, telephone services and equipment | full-time equivalent employees |
| Personnel / Payroll | Borough's human resources function | full-time equivalent employees |
| General Accounting | Accounts payable, general ledger, financial reporting, and associated personnel, services, and supplies support | number of invoice payment lines |
| Purchasing | Borough's procurement function | number of purchase order encumbrance lines |
| Department of Law | Legal services, and associated costs, provided by the Borough Attorney and staff | Law staff hours |
| Applications Support | Development, maintenance, and support of computer software applications | programmer hours |
| Network Services | Operations, maintenance, and support of computer hardware and associated software | number of PCs |
| Bi-Tech Application Support | Cost of third party maintenance support for the Borough's financial management system | invoice cost for each software module |
| Risk Management | Borough's insurance, claims management, and risk management function | insurance premium amounts |
| Grants Accounting | Salaries and benefits of the Grants Accountant and portions of the Controller, Chief Accountant, and Grants Technician II | grant expenditure dollars |
| Rural Services | Operations and maintenance of the service area program and support for the road, street lights, and sewer and water service areas | Rural Services staff hours |
| Emergency Management | Salaries, benefits, and associated support services and commodities of the Emergency Management division | Emergency Management staff hours |
| PW Project Management | Salaries and benefits of general fund funded Design & Construction staff | Design & Construction staff hours |
| Facilities Maintenance | Costs of occupying and maintaining the Borough's facilities | staff hours, materials, and utilities for each facility |
| Borough Admin Center | Building depreciation, janitorial, security, and dumpster service for the Borough's Administrative Center | square feet occupied |
| Land Management | Real property searches, leases, acquisitions, research, and advice for departments in other funds | Land Management staff hours |
| Administration Divisions | Admin costs for multi-fund departments (Public Works, Direct Services, Financial Services) | various |

Note: A more detailed version of the cost pool profiles is available by request from the Financial Services Department.