

**INTERFUND CHARGES
FY 2004–2005**

**FY 2004-2005 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	9,910	-	6,280	-
General Fund	Mayor's Office	Mayor	253,550	-	12,560	-
General Fund	Other Boro Admin	Mayor	38,490	293,680	-	78,310
General Fund	Assembly	Assembly	341,150	32,300	630	32,300
General Fund	Clerk's Office	Assembly	144,340	-	-	-
General Fund	Elections	Assembly	45,230	-	-	-
General Fund	Records Management	Assembly	20,280	-	-	-
General Fund	DS Administration	Direct Svc	63,520	12,700	310	5,180
General Fund	Animal Control	Direct Svc	371,550	-	-	-
General Fund	Rural Services	Direct Svc	76,250	222,820	-	90,960
General Fund	Emergency Mgt	Emerg Oper	55,990	31,860	1,260	15,010
General Fund	Health, Occupational Safety	Emerg Oper	17,940	-	-	-
General Fund	Law	Law	118,880	838,650	-	187,900
General Fund	Applications Support	Comput Svc	130,420	1,202,280	-	79,450
General Fund	Network Services	Comput Svc	128,010	1,409,890	-	228,000
General Fund	CS Administration	Comput Svc	20,800	-	-	-
General Fund	FS Administration	Finanl Svc	99,600	20,600	3,140	6,800
General Fund	General Accounting	Finanl Svc	463,260	1,686,900	-	412,880
General Fund	Grants Accounting	Finanl Svc	26,370	224,550	-	74,110
General Fund	Treasury/Budget	Finanl Svc	226,330	1,034,390	-	165,780
General Fund	Assessing	Assessing	825,720	-	-	-
General Fund	PW Administration	Public Wks	107,620	67,540	1,260	67,540
General Fund	Design & Construction	Public Wks	246,360	1,374,790	-	132,460
General Fund	Facilities Maintenance	Fac Maint	461,400	3,643,810	-	592,030
General Fund	LS Administration	Library	66,430	-	-	-
General Fund	Automated Services	Library	31,280	-	-	-
General Fund	Public Services	Library	715,790	-	-	-
General Fund	Collection Services	Library	211,000	-	-	-
General Fund	Outreach Services	Library	101,800	-	-	-
General Fund	CP Administration	Commun Pln	134,420	-	1,260	-
General Fund	Planning and Zoning	Commun Pln	223,910	-	-	-
General Fund	Community Research-NAW Fund	Commun Pln	21,380	-	-	-
General Fund	Platting and Mapping	Commun Pln	291,190	-	-	-
General Fund	P&R Administration	Parks&Rec	672,320	-	15,700	-
General Fund	Pioneer Park	Parks&Rec	696,200	-	-	-
General Fund	Parks Maintenance	Parks&Rec	299,740	-	-	-
General Fund	Recreation Services	Parks&Rec	0	-	-	-
General Fund	Aquatics	Parks&Rec	1,342,370	-	-	-
General Fund	GS Administration	Generl Svc	52,730	-	-	-
General Fund	Purchasing	Generl Svc	64,810	355,070	-	67,290
General Fund	Boro Admin Center	Generl Svc	405,240	683,790	-	40,990
General Fund	Support Services-Regular	Generl Svc	206,180	1,046,880	-	207,610
General Fund	Personnel/Payroll	Human Res	184,820	774,540	-	154,880
General Fund	Risk Management	Human Res	161,770	2,201,560	-	1,789,820

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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	27,970	-	27,970	-
Non-Areawide	Econ Devel - NAW Fund	Mayor	27,770	-	27,770	-
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	158,000	-	158,000	-
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	101,990	-	101,990	-
SW Disposal	Solid Waste Disposal- SWD E Func	Public Wks	586,020	-	586,020	-
SW Disposal	Houshold Haz Waste- SWD E Fund	Public Wks	70,070	-	70,070	-
Debt Service	Debt Service-AW - DS Fund		130,070	-	-	-
Debt Service	Debt Service-NAW - DS Fund		0	-	-	-
Transit Enterprise Administration - T E Fund		Transportn	100,280	-	100,280	-
Transit Enterprise Air Quality-T E Fund		Transportn	116,760	-	116,760	-
Transit Enterprise Transit Operations - T E Fund		Transportn	289,590	-	289,590	-
Transit Enterprise Van Tran - Transit E Fund		Transportn	80,720	-	80,720	-
Transit Enterprise Vehicle Fleet Maint.		Transportn	137,930	-	137,930	-
Land Enterprise Land Mgmt - Land E Fund		Land Mgt	219,390	42,400	219,390	42,400
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	321,610	-	321,610	-
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	24,470	-	24,470	-
Various Proj Fds	Locally Funded Projects		358,110	-	-	-
Bond Cap Prj Fd	Bond Funded Projects		714,070	-	-	-
Subtotal calculated and appropriated in operating budget			<u>13,641,170</u>	<u>17,201,000</u>	<u>2,304,970</u>	<u>4,471,700</u>
<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District		2,118,960	-	1,682,520	-
Various Proj Fds	Grant Funded Projects		908,960	-	300,000	-
Service Area	Fire Service Areas		94,470	-	5,640	-
Service Area	Road/Other Service Areas		437,440	-	178,570	-
Subtotal calculated and appropriated in other budgets			<u>3,559,830</u>	<u>0</u>	<u>2,166,730</u>	<u>0</u>
Total calculated and total appropriated			<u>\$17,201,000</u>	<u>\$17,201,000</u>	<u>\$4,471,700</u>	<u>\$4,471,700</u>
<u>Portions of cost pools that are NOT allocated:</u>						
General Fund	Emerg Mgt Chgs not allocated	Emerg Oper	208,130	208,130		
General Fund	Rural Svc Chgs not allocated	Direct Svc	224,730	224,730		
Land Enterprise	Land Charges not allocated	Land Mgt	1,088,260	1,088,260		
			<u>1,521,120</u>	<u>1,521,120</u>		
Ties to IGCP W/S totals			<u>\$18,722,120</u>	<u>\$18,722,120</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 2004-2005 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	950	3,930	17,540	-	1,430	3,840	31,570	-
Treasury/Budget	2,010	8,320	37,140	287,370	3,030	8,130	66,840	-
External Audit/Assembly	-	-	-	32,300	-	-	-	-
Support Services (mail, reproduction)	-	1,150	3,790	-	1,720	-	45,220	-
Personnel/Payroll	-	860	2,830	-	1,290	-	33,740	-
General Accounting	2,080	16,060	11,210	-	4,990	11,630	226,450	-
Purchasing	1,750	4,970	1,920	-	870	870	33,340	-
Department of Law	14,620	1,120	2,620	104,830	-	-	4,970	-
Application Support Hours	-	-	-	-	-	-	17,910	-
N/A	-	-	-	-	-	-	-	-
Network Services	4,100	2,460	-	-	1,640	-	45,080	-
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-
Risk Management	-	109,040	1,510	1,694,450	340	-	6,680	-
Grants Accounting	-	-	-	-	-	-	224,550	-
Rural Services	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Public Works Project Management	-	-	3,460	-	-	-	152,020	-
Facilities Maintenance	-	3,120	6,460	-	5,690	-	-	-
Borough Admin Center (BAC)	2,260	-	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	42,400
Administration Divisions	-	6,970	13,510	-	6,970	-	20,590	-
Total Charges from Cost Pools	27,770	158,000	101,990	2,118,950	27,970	24,470	908,960	42,400
Adjustment to Charges:								
Less current agreements to adjust cost pool charges				(436,430)				
Less grant indirect charges waived or limited							(608,960)	
Less general fund charges not allocated								
Total IGCP Charges Appropriated	27,770	158,000	101,990	1,682,520	27,970	24,470	300,000	42,400
General Fund IGCP Revenue	27,770	158,000	101,990	1,682,520	27,970	24,470	300,000	N/A
Land Management IGCP Revenue	-	-	-	-	-	-	-	42,400
Total IGCP Revenue	27,770	158,000	101,990	1,682,520	27,970	24,470	300,000	42,400

**FY 2004-2005 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	1,970	3,380	17,870	12,700	14,680	8,310	175,500	293,670
Treasury/Budget	4,170	7,170	37,830	26,890	31,070	17,590	496,840	1,034,400
External Audit/Assembly	-	-	-	-	-	-	-	32,300
Support Services (mail, reproduction)	720	25,840	50,760	108,700	-	-	808,970	1,046,870
Personnel/Payroll	540	19,280	37,870	81,090	-	-	597,060	774,560
General Accounting	-	12,110	108,340	144,480	5,120	65,970	1,078,450	1,686,890
Purchasing	-	6,020	14,580	17,980	2,010	17,630	253,130	355,070
Department of Law	1,690	31,290	4,960	21,920	3,660	7,310	639,670	838,660
Application Support Hours	-	31,980	-	41,570	-	-	1,043,670	1,135,130
N/A	-	-	-	-	-	-	-	-
Network Services	40,980	40,990	49,180	73,770	-	-	1,151,680	1,409,880
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	67,160	67,160
N/A	-	-	-	-	-	-	-	-
Risk Management	25,210	2,600	17,170	52,690	5,640	81,650	204,580	2,201,560
Grants Accounting	-	-	-	-	-	-	-	224,550
Rural Services	-	-	-	-	-	222,820	224,730	447,550
Emergency Management	-	-	-	-	10,950	-	208,130	219,080
Public Works Project Management	6,910	-	55,830	13,820	14,370	3,460	1,124,930	1,374,800
Facilities Maintenance	239,420	-	207,670	129,670	-	-	3,051,780	3,643,810
Borough Admin Center (BAC)	-	38,730	-	-	-	-	642,800	683,790
Land Management	-	-	-	-	-	-	1,088,260	1,130,660
Administration Divisions	-	-	54,030	-	6,970	12,700	-	121,730
Total Charges from Cost Pools	321,610	219,390	656,090	725,280	94,470	437,440	12,857,340	18,722,120
Adjustment to Charges:								
Less current agreements to adjust cost pool charges					(88,830)	(258,870)		
Less grant indirect charges waived or limited								
Less general fund charges not allocated							(12,857,340)	
Total IGCP Charges Appropriated	321,610	219,390	656,090	725,280	5,640	178,570	-	4,471,700
					(1)	(2)		
General Fund IGCP Revenue	321,610	219,390	656,090	725,280	5,640	178,570	-	4,429,300
Land Management IGCP Revenue	-	N/A	-	-	-	-	-	42,400
Total IGCP Revenue	321,610	219,390	656,090	725,280	5,640	178,570	-	4,471,700

(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 2004-2005 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2002/03 Actual	2003/04 Approved	2003/04 Revised	2004/05 Recommended	2004/05 Approved
General Fund	General Government	Non-dept	2,290			6,280	6,280
General Fund	Mayor's Office	Mayor	5,790	8,990	8,990	12,560	12,560
General Fund	Other Boro Admin	Mayor					
General Fund	Assembly	Assembly	2,190	3,000	3,000	630	630
General Fund	Clerk's Office	Assembly					
General Fund	Elections	Assembly					
General Fund	Records Management	Assembly					
General Fund	DS Administration	Direct Svc				310	310
General Fund	Animal Control	Direct Svc					
General Fund	Rural Services	Direct Svc	60				
General Fund	Emergency Mgt	Emerg Oper		3,000	3,000	1,260	1,260
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	9,120	3,000	3,000	3,140	3,140
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	500	1,200	1,200	1,260	1,260
General Fund	Design & Construction	Public Wks					
General Fund	Facilities Maintenance	Public Wks					
General Fund	LS Administration	Library					
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	470			1,260	1,260
General Fund	Planning and Zoning	Commun Pln					
General Fund	Platting and Mapping	Commun Pln					
General Fund	P&R Administration	Parks&Rec	6,050	14,980	14,980	15,700	15,700
General Fund	Pioneer Park	Parks&Rec					
General Fund	Parks Maintenance	Parks&Rec					
General Fund	Recreation Services	Parks&Rec					
General Fund	Aquatics	Parks&Rec					

**FY 2004-2005 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2002/03 Actual	2003/04 Approved	2003/04 Revised	2004/05 Recommended	2004/05 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	17,600	16,790	16,790	27,970	27,970
Non-Areawide	Econ Devel - NAW Fund	Mayor	11,450	14,280	14,280	27,770	27,770
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	142,970	157,600	157,600	158,000	158,000
Non-Areawide	Community Research-NAW Fd	Commun Pln	36,420	-	-	-	-
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	113,290	124,790	124,790	101,990	101,990
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	425,760	528,780	528,780	586,020	586,020
SW Disposal	Houshold Haz Waste- SWD E Fd	Public Wks	104,410	50,420	50,420	70,070	70,070
Debt Service	Debt Service-AW - DS Fund						
Debt Service	Debt Service-NAW - DS Fund						
Transit Entpr	Administration - T E Fund	Transportn	81,060	99,040	99,040	100,280	100,280
Transit Entpr	Air Quality-T E Fund	Transportn	95,430	78,580	78,580	116,760	116,760
Transit Entpr	Transit Operations - T E Fund	Transportn	205,420	195,340	195,340	289,590	289,590
Transit Entpr	Van Tran - Transit E Fund	Transportn	73,050	93,670	93,670	80,720	80,720
Transit Entpr	Vehicle Fleet Maint.	Transportn	180,470	231,190	231,190	137,930	137,930
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt	226,260	231,650	231,650	219,390	219,390
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	291,400	301,630	301,630	321,610	321,610
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	15,560	18,950	18,950	24,470	24,470
Various Proj Fds	Locally Funded Projects						
Bond Cap Prj Fd	Bond Funded Projects						
Subtotal interfund expenditures appropriated in operating budget:			2,047,020	2,176,880	2,176,880	2,304,970	2,304,970

FY 2004-2005 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.