

**FY 2008-2009 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	9,680	-	8,200	-
General Fund	Mayor's Office	Mayor	374,210	-	53,330	-
General Fund	Other Borough Administration	Mayor	49,660	379,070	-	89,310
General Fund	Economic Development (General Fund)	Mayor	20,890	-	-	-
General Fund	Assembly	Assembly	365,750	129,800	8,200	63,800
General Fund	Clerk's Office	Assembly	213,830	-	-	-
General Fund	Elections	Assembly	4,710	-	-	-
General Fund	Records Management	Assembly	64,480	-	-	-
General Fund	Emergency Management	Emergency Operations	131,540	39,030	2,050	-
General Fund	Health, Occupational Safety	Emergency Operations	30,850	173,860	-	124,790
General Fund	Animal Control	Emergency Operations	651,090	-	-	-
General Fund	Law	Law	187,420	1,147,080	-	88,750
General Fund	Applications Support	Computer Services	184,970	1,757,030	-	135,180
General Fund	Network Services	Computer Services	214,910	2,059,970	-	326,310
General Fund	CS Administration	Computer Services	44,690	-	-	-
General Fund	FS Administration	Financial Services	101,450	18,260	-	3,220
General Fund	General Accounting	Financial Services	533,930	2,167,930	-	472,630
General Fund	Grants Accounting	Financial Services	38,850	320,660	-	56,590
General Fund	Treasury/ Budget	Financial Services	500,210	1,609,180	-	240,450
General Fund	Assessing	Assessing	1,236,460	-	2,050	-
General Fund	PW Administration	Public Works	95,130	162,490	2,050	126,320
General Fund	Design and Construction	Public Works	376,090	1,537,810	-	119,210
General Fund	Facilities Maintenance	Public Works	564,960	6,039,310	-	797,900
General Fund	Rural Services	Public Works	132,770	534,910	-	253,800
General Fund	LS Administration	Library Services	114,540	-	8,200	-
General Fund	Automated Services	Library Services	104,850	-	-	-
General Fund	Public Services	Library Services	817,080	-	-	-
General Fund	Collection Services	Library Services	346,370	-	-	-
General Fund	Outreach Services	Library Services	180,100	-	-	-
General Fund	CP Administration	Community Planning	171,290	-	-	-
General Fund	Planning and Zoning	Community Planning	188,560	-	-	-
General Fund	Community Research	Community Planning	34,490	-	-	-
General Fund	Platting and Mapping	Community Planning	540,350	-	-	-
General Fund	P&R Administration	Parks & Recreation	985,660	-	2,050	-
General Fund	Pioneer Park	Parks & Recreation	1,171,110	-	-	-
General Fund	Parks Maintenance	Parks & Recreation	805,450	-	31,790	-
General Fund	Aquatics	Parks & Recreation	1,812,350	-	-	-
General Fund	GS Administration	General Services	55,300	-	-	-
General Fund	Purchasing	General Services	197,480	572,040	-	101,300
General Fund	Borough Admin Center	General Services	770,580	1,093,980	-	65,110
General Fund	General Support Services	General Services	249,100	1,090,060	-	201,290
General Fund	Motor Pool Vehicles	General Services	4,310	53,140	-	18,700
General Fund	Personnel/ Payroll	Human Resources	424,870	1,164,710	-	216,840

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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	Risk Management	Human Resources	366,770	2,383,070	-	1,750,720
Enhanced 911	Enhanced 911 - E-911 Fund	Emergency Operations	38,580	-	38,580	-
Non-Areawide	Economic Development - NAW Fund	Mayor	49,420	-	49,420	-
Non-Areawide	Emerg Med Svcs - NAW Fund	Emergency Operations	179,370	-	179,370	-
SW Collec Distr	SW Collections - SWCD Fund	Public Works	159,910	-	159,910	-
SW Disposal	Solid Waste Disposal- SWD E Fund	Public Works	719,070	-	719,070	-
SW Disposal	Houshold Haz Waste- SWD E Fund	Public Works	101,320	-	101,320	-
Debt Service	Debt Service-AW - DS Fund		146,450	-	-	-
Debt Service	Debt Service-NAW - DS Fund		0	-	-	-
Transit Enterprise	Administration - T E Fund	Transportation	127,340	-	127,340	-
Transit Enterprise	Air Quality-T E Fund	Transportation	153,890	-	153,890	-
Transit Enterprise	Transit Operations - T E Fund	Transportation	217,790	-	217,790	-
Transit Enterprise	Van Tran - Transit E Fund	Transportation	118,890	-	118,890	-
Transit Enterprise	Vehicle Fleet Maint.-TE Fund	Transportation	284,350	-	284,350	-
Land Enterprise	Land Management - Land E Fund	Land Management	389,710	132,270	389,710	128,170
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks & Recreation	466,040	-	466,040	-
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportation	34,140	-	34,140	-
Various Proj Fds	Locally Funded Projects		513,370	-	-	-
Bond Cap Prj Fd	Bond Funded Projects		799,480	-	-	-
Subtotal calculated and appropriated in operating budget			19,968,260	24,565,660	3,157,740	5,380,390
<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District (Contr to SD)		2,358,620	-	1,595,220	-
Various Proj Fds	Grant Funded Projects		1,246,560	-	220,000	-
Service Area	Fire Service Areas		154,650	-	11,970	-
Service Area	Road/Other Service Areas		837,570	-	395,460	-
Subtotal calculated and appropriated in other budgets			4,597,400	0	2,222,650	0
Total calculated and total appropriated			\$24,565,660	\$24,565,660	\$5,380,390	\$5,380,390
<u>Portions of cost pools that are NOT allocated:</u>						
General Fund	Emerg Mgt Charges not allocated	Emergency Operations	474,050	474,050		
General Fund	Rural Svc Charges not allocated	Public Works	80,190	80,190		
Land Enterprise	Land Charges not allocated	Land Management	1,344,230	1,344,230		
			1,898,470	1,898,470		
Ties to IGCP W/S totals			\$26,464,130	\$26,464,130		

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.

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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	ENHANCED 911			
Other Borough Administration	840	6,880	19,850	-	3,830	-	42,510	-
Treasury/Budget	2,260	18,510	53,440	450,750	10,300	-	114,470	-
External Audit/Assembly	150	1,240	3,580	44,800	690	-	24,070	-
Support Services (mail, reproduction)	-	1,480	3,900	-	3,840	-	74,950	-
Personnel/Payroll	-	1,590	4,200	-	4,140	-	80,740	-
General Accounting	4,500	11,630	15,200	-	5,860	30,830	158,120	-
Purchasing	6,740	3,310	2,740	-	1,250	3,310	64,260	-
Department of Law	-	1,430	7,200	27,150	-	-	6,530	-
Application Support Hours	33,100	-	-	-	-	-	8,460	-
Occupational Health and Safety	-	8,710	100	124,840	50	-	1,110	-
Network Services	-	2,380	-	-	6,200	-	92,170	-
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-
Risk Management	-	119,400	1,440	1,711,080	730	-	15,150	-
Grants Accounting	-	-	-	-	-	-	320,660	-
Rural Services	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Public Works Project Management	-	-	3,880	-	-	-	209,860	-
Facilities Maintenance	-	2,810	10,720	-	1,690	-	-	-
Borough Admin Center (BAC)	-	-	-	-	-	-	15,240	-
Motor Pool Vehicles	1,830	-	-	-	-	-	-	-
Land Management	-	-	10,250	-	-	-	-	117,920
Administration Divisions	-	-	23,410	-	-	-	18,260	-
Total Charges from Cost Pools	49,420	179,370	159,910	2,358,620	38,580	34,140	1,246,560	117,920
Adjustment to Charges:								
Less current agreements to adjust cost pool charges				(763,400)				
Less grant indirect charges waived or limited							(1,026,560)	
Less general fund charges not allocated								
Total IGCP Charges Appropriated	49,420	179,370	159,910	1,595,220	38,580	34,140	220,000	117,920
General Fund IGCP Revenue	49,420	179,370	149,660	1,595,220	38,580	34,140	220,000	N/A
Land Management IGCP Revenue	-	-	10,250	-	-	-	-	117,920
Total IGCP Revenue	49,420	179,370	159,910	1,595,220	38,580	34,140	220,000	117,920

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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	2,790	4,110	19,890	17,660	20,780	12,590	227,360	379,090
Treasury/Budget	7,500	11,080	53,540	47,540	55,940	33,890	749,960	1,609,180
External Audit/Assembly	500	740	3,590	3,190	3,750	2,270	41,240	129,810
Support Services (mail, reproduction)	740	26,580	47,430	104,100	-	-	827,050	1,090,070
Personnel/Payroll	800	28,630	51,090	112,140	-	-	881,380	1,164,700
General Accounting	90	27,940	137,140	189,790	4,670	45,860	1,536,320	2,167,950
Purchasing	-	9,470	21,460	30,360	1,600	23,850	403,690	572,040
Department of Law	80	67,930	4,300	3,900	2,870	5,810	1,019,880	1,147,080
Application Support Hours	-	64,940	-	35,640	-	-	1,614,890	1,757,030
Occupational Health and Safety	2,070	480	1,670	4,600	810	7,170	22,240	173,850
Network Services	66,760	61,990	66,760	105,950	-	-	1,657,750	2,059,960
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-
Risk Management	28,440	6,530	22,940	63,040	11,150	98,280	304,880	2,383,060
Grants Accounting	-	-	-	-	-	-	-	320,660
Rural Services	-	-	-	-	-	534,910	80,190	615,100
Emergency Management	-	-	-	-	39,030	-	474,050	513,080
Public Works Project Management	15,530	-	62,750	-	-	-	1,245,780	1,537,790
Facilities Maintenance	340,740	-	257,590	184,350	14,060	-	5,227,350	6,039,310
Borough Admin Center (BAC)	-	62,420	-	-	-	-	1,016,320	1,093,980
Motor Pool Vehicles	-	16,870	-	-	-	-	34,440	53,140
Land Management	-	-	-	-	-	4,100	1,344,230	1,476,500
Administration Divisions	-	-	70,240	-	-	68,840	-	180,750
Total Charges from Cost Pools	466,040	389,710	820,390	902,260	154,660	837,570	18,709,000	26,464,130
Adjustment to Charges:								
Less current agreements to adjust cost pool charges					(142,690)	(442,110)		
Less grant indirect charges waived or limited								
Less general fund charges not allocated							(18,709,000)	
Total IGCP Charges Appropriated	466,040	389,710	820,390	902,260	11,970	395,460	-	5,380,390
General Fund IGCP Revenue	466,040	389,710	820,390	902,260	11,970	395,460	-	5,252,220
Land Management IGCP Revenue	-	N/A	-	-	-	-	-	128,170
Total IGCP Revenue	466,040	389,710	820,390	902,260	11,970	395,460	-	5,380,390

**FY 2008-2009 Budget
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Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 Approved
General Fund	General Government	Non-dept	9,380	22,220	22,220	8,200	8,200
General Fund	Mayor's Office	Mayor	38,930	86,900	86,900	53,330	53,330
General Fund	Other Boro Admin	Mayor					
General Fund	Econ Devel - General Fund	Mayor					
General Fund	Assembly	Assembly				8,200	8,200
General Fund	Clerk's Office	Assembly					
General Fund	Elections	Assembly					
General Fund	Records Management	Assembly					
General Fund	Emergency Mgt	Emerg Oper	2,180	5,160	5,160	2,050	2,050
General Fund	Health, Occupational Safety	Emerg Oper					
General Fund	Animal Control	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					
General Fund	General Accounting	Finanl Svc					
General Fund	Grants Accounting	Finanl Svc					
General Fund	Treasury/Budget	Finanl Svc					
General Fund	Assessing	Assessing				2,050	2,050
General Fund	PW Administration	Public Wks	1,670	3,970	3,970	2,050	2,050
General Fund	Design & Construction	Public Wks					
General Fund	Facilities Maintenance	Public Wks					
General Fund	Rural Services	Public Wks					
General Fund	LS Administration	Library		7,040	7,040	8,200	8,200
General Fund	Automated Services	Library					
General Fund	Public Services	Library					
General Fund	Collection Services	Library					
General Fund	Outreach Services	Library	4,600				
General Fund	CP Administration	Commun Pln					
General Fund	Planning and Zoning	Commun Pln					
Non-Areawide	Community Research-NAW Fd	Commun Pln		590	590		
General Fund	Platting and Mapping	Commun Pln	250				
General Fund	P&R Administration	Parks&Rec	7,350	17,410	17,410	2,050	2,050
General Fund	Pioneer Park	Parks&Rec					
General Fund	Parks Maintenance	Parks&Rec				31,790	31,790
General Fund	Recreation Services	Parks&Rec					
General Fund	Aquatics	Parks&Rec					

**FY 2008-2009 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2006/07 Actual	2007/08 Approved	2007/08 Revised	2008/09 Recommended	2008/09 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	Motor Pool Vehicles	Generl Svc					
General Fund	Personnel/Payroll	Human Res					
General Fund	Risk Management	Human Res					
E-911	Enhanced 911 - E-911 Fund	Emerg Oper	31,470	34,340	34,340	38,580	38,580
Non-Areawide	Econ Devel - NAW Fund	Mayor	11,440	28,580	28,580	49,420	49,420
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	156,110	177,600	177,600	179,370	179,370
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	122,150	165,700	165,700	159,910	159,910
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	591,910	690,040	690,040	719,070	719,070
SW Disposal	Houshold Haz Waste- SWD E Fd	Public Wks	82,700	95,000	95,000	101,320	101,320
Debt Service	Debt Service-AW - DS Fund						
Debt Service	Debt Service-NAW - DS Fund						
Transit Entpr	Administration - T E Fund	Transportn	179,970	125,840	125,840	127,340	127,340
Transit Entpr	Air Quality-T E Fund	Transportn	128,650	129,490	129,490	153,890	153,890
Transit Entpr	Transit Operations - T E Fund	Transportn	232,710	205,000	205,000	217,790	217,790
Transit Entpr	Van Tran - Transit E Fund	Transportn	101,440	111,620	111,620	118,890	118,890
Transit Entpr	Vehicle Fleet Maint.	Transportn	153,980	205,390	205,390	284,350	284,350
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt	333,230	367,730	367,730	389,710	389,710
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	378,050	456,170	456,170	466,040	466,040
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	27,190	31,630	31,630	34,140	34,140
Various Proj Fds	Locally Funded Projects						
Bond Cap Prj Fd	Bond Funded Projects						
Subtotal interfund expenditures appropriated in operating budget:			2,595,360	2,967,420	2,967,420	3,157,740	3,157,740
	<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District (Contr to SD)		1,432,640	1,569,090	1,569,090	1,595,220	1,595,220
Various Proj Fds	Grant Funded Projects		237,210	310,000	310,000	220,000	220,000
Service Area	Fire Service Areas		12,010	13,330	13,330	11,970	11,970
Service Area	Road/Other Service Areas		337,140	372,380	372,380	395,460	395,460
Subtotal interfund expenditures appropriated in other budgets:			2,019,000	2,264,800	2,264,800	2,222,650	2,222,650
Total interfund expenditures appropriated:			\$4,614,360	\$5,232,220	\$5,232,220	\$5,380,390	\$5,380,390

FY 2008-2009 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
Occupational Health and Safety	Cost of occupational health and safety function	insurance premium amounts
Grants Accounting	Salaries and benefits for the time spent on grants of the Grants Accountant and portions of the Controller, Chief Accountant, Grants Technician II, and Accounting Technician V.	100% to grant-funded projects
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, maintenance, janitorial, security, and dumpster service for the Borough's Administrative Center	square feet occupied
Motor Pool Vehicles	Vehicle maintenance, supplies, fuel, and lease charges.	Miles driven
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 and Financial Services)	various

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