

**INTERFUND CHARGES
FY 2002–2003**

**FY 2002-2003 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	6,230	-	-	-
General Fund	Mayor's Office	Mayor	263,650	-	12,530	-
General Fund	Other Boro Admin	Mayor	32,120	243,060	-	64,910
General Fund	Assembly	Assembly	304,440	95,000	6,270	55,880
General Fund	Clerk's Office	Assembly	109,870	-	-	-
General Fund	Elections	Assembly	5,750	-	-	-
General Fund	Records Management	Assembly	19,830	-	-	-
General Fund	DS Administration	Direct Svc	20,840	9,200	-	3,440
General Fund	Animal Control	Direct Svc	449,570	-	-	-
General Fund	Rural Services	Direct Svc	49,780	199,090	-	74,420
General Fund	Emergency Mgt	Emerg Oper	39,160	14,200	1,250	1,110
General Fund	Health, Occupational Safety	Emerg Oper	11,920	-	-	-
General Fund	Law	Law	115,730	783,040	-	163,910
General Fund	Applications Support	Comput Svc	126,560	1,013,400	-	64,630
General Fund	Network Services	Comput Svc	98,530	1,210,290	-	182,880
General Fund	CS Administration	Comput Svc	18,060	-	-	-
General Fund	FS Administration	Finanl Svc	75,800	8,600	-	2,670
General Fund	General Accounting	Finanl Svc	435,690	1,447,170	-	363,210
General Fund	Grants Accounting	Finanl Svc	24,080	187,480	-	58,250
General Fund	Treasury/Budget	Finanl Svc	299,300	968,120	-	154,900
General Fund	Assessing	Assessing	656,510	-	-	-
General Fund	PW Administration	Public Wks	71,350	64,350	-	64,350
General Fund	Design & Construction	Public Wks	240,390	1,102,720	-	121,640
General Fund	Facilities Maintenance	Public Wks	403,610	3,279,160	-	491,340
General Fund	LS Administration	Library	134,400	-	-	-
General Fund	Automated Services	Library	50,370	-	-	-
General Fund	Public Services	Library	472,990	-	-	-
General Fund	Collection Services	Library	284,130	-	-	-
General Fund	Outreach Services	Library	122,970	-	-	-
General Fund	CP Administration	Commun Pln	82,970	17,240	-	17,240
General Fund	Planning and Zoning	Commun Pln	178,680	-	-	-
General Fund	Platting and Mapping	Commun Pln	220,300	-	-	-
General Fund	P&R Administration	Parks&Rec	107,400	-	18,800	-
General Fund	Alaskaland	Parks&Rec	567,220	-	-	-
General Fund	Parks Maintenance	Parks&Rec	343,990	-	-	-
General Fund	Recreation Services	Parks&Rec	568,710	-	-	-
General Fund	Aquatics	Parks&Rec	1,120,100	-	-	-
General Fund	GS Administration	Generl Svc	40,170	-	-	-
General Fund	Purchasing	Generl Svc	62,410	325,280	-	65,970
General Fund	Boro Admin Center	Generl Svc	394,800	621,890	-	43,580
General Fund	Support Services-Regular	Generl Svc	209,150	1,047,790	-	200,910
General Fund	Personnel/Payroll	Human Res	172,070	683,690	-	132,220
General Fund	Risk Management	Human Res	122,710	1,649,700	-	1,255,020
E-911	Enhanced 911 - E-911 Fund	Emerg Oper	9,980	-	9,980	-

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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
Non-Areawide	Econ Devel - NAW Fund	Mayor	10,520	-	10,520	-
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	169,240	-	169,240	-
Non-Areawide	Community Research-NAW Fund	Commun Pln	41,690	-	41,690	-
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	102,780	-	102,780	-
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	441,390	-	441,390	-
SW Disposal	Houshold Haz Waste- SWD E Fund	Public Wks	51,500	-	51,500	-
Debt Service	Debt Service-AW - DS Fund		109,110	-	-	-
Debt Service	Debt Service-NAW - DS Fund		2,140	-	-	-
Transit Enterprise	Administration - T E Fund	Transportn	54,620	-	54,620	-
Transit Enterprise	Air Quality-T E Fund	Transportn	87,340	-	87,340	-
Transit Enterprise	Transit Operations - T E Fund	Transportn	151,350	-	151,350	-
Transit Enterprise	Van Tran - Transit E Fund	Transportn	84,780	-	84,780	-
Transit Enterprise	Vehicle Fleet Maint.	Transportn	181,030	-	181,030	-
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt	271,290	40,100	271,290	40,100
Carlson Ctr Entrp	Carlson Center-CAC E Fund	Parks&Rec	325,700	-	325,700	-
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	16,470	-	16,470	-
Various Proj Fds	Locally Funded Projects		275,510	-	-	-
Bond Cap Prj Fd	Bond Funded Projects		578,490	-	-	-
Subtotal calculated and appropriated in operating budget			12,099,240	15,010,570	2,038,530	3,622,580
<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District		1,526,820	-	1,147,610	-
Various Proj Fds	Grant Funded Projects		869,010	-	270,000	-
Service Area	Fire Service Areas		88,590	-	6,870	-
Service Area	Road/Other Service Areas		426,910	-	159,570	-
Subtotal calculated and appropriated in other budgets			2,911,330	0	1,584,050	0
Total calculated and total appropriated			\$15,010,570	\$15,010,570	\$3,622,580	\$3,622,580
<u>Portions of cost pools that are NOT allocated:</u>						
General Fund	Emerg Mgt Chgs not allocated	Emerg Oper	168,130	168,130		
General Fund	Rural Svc Chgs not allocated	Direct Svc	153,630	153,630		
Land Enterprise	Land Charges not allocated	Land Mgt	1,087,890	1,087,890		
			1,409,650	1,409,650		
Ties to IGCP W/S totals			\$16,420,220	\$16,420,220		

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 2002-2003 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	COMMUNITY RESEARCH	SOLID WASTE COLLECTION DISTRICT FUND	SCHOOL DISTRICT	ENHANCED 911			
Other Borough Administration	670	3,430	220	13,260	-	1,150	2,800	29,500	-
Treasury/Budget	1,590	8,190	520	31,650	281,180	2,750	6,670	70,410	-
External Audit/Assembly	110	560	40	2,160	40,800	190	450	19,390	-
Support Services (mail, reproduction)	-	890	2,950	4,900	-	590	-	46,530	-
Personnel/Payroll	-	580	1,940	3,230	-	390	-	30,620	-
General Accounting	1,050	12,080	1,110	13,600	-	3,330	4,670	215,840	-
Purchasing	1,110	4,700	770	1,880	-	770	1,880	32,040	-
Department of Law	-	-	-	-	85,930	-	-	5,160	-
Application Support Hours	-	-	6,520	-	-	-	-	14,490	-
N/A	-	-	-	-	-	-	-	-	-
Network Services	3,930	1,180	3,930	3,930	-	780	-	51,080	-
N/A	-	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-	-
Risk Management	-	137,260	150	2,440	1,118,910	30	-	3,480	-
Grants Accounting	-	-	-	-	-	-	-	187,480	-
Rural Services	-	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-	-
Public Works Project Management	-	-	-	6,180	-	-	-	154,380	-
Facilities Maintenance	-	370	-	6,250	-	-	-	-	-
Borough Admin Center (BAC)	2,060	-	6,300	-	-	-	-	-	-
Land Management	-	-	-	-	-	-	-	-	38,850
Administration Divisions	-	-	17,240	13,300	-	-	-	8,610	-
Total Charges from Cost Pools	10,520	169,240	41,690	102,780	1,526,820	9,980	16,470	869,010	38,850
Adjustment to Charges:									
Less current agreements to adjust cost pool charges					(379,210)				
Less grant indirect charges waived or limited								(599,010)	
Less general fund charges not allocated									
Total IGCP Charges Appropriated	10,520	169,240	41,690	102,780	1,147,610	9,980	16,470	270,000	38,850
General Fund IGCP Revenue	10,520	169,240	41,690	102,780	1,147,610	9,980	16,470	270,000	N/A
Land Management IGCP Revenue	-	-	-	-	-	-	-	-	38,850
Total IGCP Revenue	10,520	169,240	41,690	102,780	1,147,610	9,980	16,470	270,000	38,850

**FY 2002-2003 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	3,010	15,750	9,660	12,020	8,240	141,550	243,040
Treasury/Budget	4,260	7,180	37,590	23,040	28,700	19,680	444,710	968,120
External Audit/Assembly	290	490	2,560	1,570	1,950	1,340	23,120	95,020
Support Services (mail, reproduction)	740	26,590	43,840	105,950	-	-	814,800	1,047,780
Personnel/Payroll	490	17,500	28,850	69,720	-	-	530,370	683,690
General Accounting	-	20,600	84,690	134,650	3,620	53,760	898,180	1,447,180
Purchasing	-	6,750	15,210	16,400	2,390	17,000	224,370	325,270
Department of Law	1,550	51,560	2,580	15,470	5,160	12,890	602,750	783,050
Application Support Hours	-	50,710	-	2,900	-	-	879,780	954,400
N/A	-	-	-	-	-	-	-	-
Network Services	31,430	39,300	35,370	47,150	-	-	992,200	1,210,280
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	59,000	59,000
N/A	-	-	-	-	-	-	-	-
Risk Management	25,080	1,350	3,910	22,800	6,870	105,710	221,710	1,649,700
Grants Accounting	-	-	-	-	-	-	-	187,480
Rural Services	-	-	-	-	-	199,090	153,630	352,720
Emergency Management	-	-	-	-	9,240	-	168,130	177,370
Public Works Project Management	-	11,030	44,550	11,030	11,470	-	864,090	1,102,730
Facilities Maintenance	260,080	-	125,690	98,780	2,210	-	2,785,780	3,279,160
Borough Admin Center (BAC)	-	35,220	-	-	-	-	578,310	621,890
Land Management	-	-	1,250	-	-	-	1,087,890	1,127,990
Administration Divisions	-	-	51,050	-	4,960	9,200	-	104,350
Total Charges from Cost Pools	325,700	271,290	492,890	559,120	88,590	426,910	11,470,370	16,420,220
Adjustment to Charges:								
Less current agreements to adjust cost pool charges					(81,720)	(267,340)		
Less grant indirect charges waived or limited								
Less general fund charges not allocated							(11,470,370)	
Total IGCP Charges Appropriated	325,700	271,290	492,890	559,120	6,870	159,570	-	3,622,580
General Fund IGCP Revenue	325,700	271,290	491,640	559,120	(1)	(2)	-	3,582,480
Land Management IGCP Revenue	-	N/A	1,250	-	-	-	-	40,100
Total IGCP Revenue	325,700	271,290	492,890	559,120	6,870	159,570	-	3,622,580

(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 2002-2003 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	1999/00 Actual	2000/01 Actual	2001/02 Approved	2001/02 Revised	2002/03 Recommended
General Fund	General Government	Non-dept		4,613			
General Fund	Mayor's Office	Mayor	9,441	7,442	11,350	11,350	12,530
General Fund	Other Boro Admin	Mayor					
General Fund	Assembly	Assembly	5,601		5,670	5,670	6,270
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	1,140	1,140	1,250
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					
General Fund	General Accounting	Finanl Svc	3,454				
General Fund	Grants Accounting	Finanl Svc					
General Fund	Risk Management	Finanl Svc	34				
General Fund	Treasury/Budget	Finanl Svc					
General Fund	Assessing	Assessing					
General Fund	PW Administration	Public Wks					
General Fund	Design & Construction	Public Wks					
General Fund	Facilities Maintenance	Public Wks					
General Fund	LS Administration	Library	9,105	984	2,840	2,840	
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	17,020	17,020	18,800
General Fund	Alaskaland	Parks&Rec					
General Fund	Parks Maintenance	Parks&Rec	15,008				
General Fund	Recreation Services	Parks&Rec					
General Fund	Aquatics	Parks&Rec					
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					

**FY 2002-2003 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	1999/00 Actual	2000/01 Actual	2001/02 Approved	2001/02 Revised	2002/03 Recommended
E-911	Enhanced 911 - E-911 Fund	Emerg Oper	13,876	8,372	8,730	8,730	9,980
Non-Areawide	Econ Devel - NAW Fund	Mayor	12,388	14,846	15,590	15,590	10,520
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	135,547	128,245	156,640	156,640	169,240
Non-Areawide	Community Research-NAW Fund	Commun Pln	49,234	38,170	45,850	45,850	41,690
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	78,254	92,021	108,300	108,300	102,780
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	316,331	419,860	376,350	376,350	441,390
SW Disposal	Houshold Haz Waste- SWD E Fund	Public Wks	59,261	46,794	62,500	62,500	51,500
Debt Service	Debt Service-AW - DS Fund						
Debt Service	Debt Service-NAW - DS Fund						
Transit Enterprise	Administration - T E Fund	Transportn	43,528	61,486	67,180	67,180	54,620
Transit Enterprise	Air Quality-T E Fund	Transportn	74,116	69,359	76,300	76,300	87,340
Transit Enterprise	Transit Operations - T E Fund	Transportn	134,525	125,627	147,680	147,680	151,350
Transit Enterprise	Van Tran - Transit E Fund	Transportn	68,295	59,968	92,580	92,580	84,780
Transit Enterprise	Vehicle Fleet Maint.	Transportn	167,827	180,062	187,040	187,040	181,030
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt	187,843	217,504	230,710	230,710	271,290
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	292,259	283,787	300,900	300,900	325,700
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	2,142	8,581	10,220	10,220	16,470
Various Proj Fds	Locally Funded Projects						
Bond Cap Prj Fd	Bond Funded Projects						
Subtotal interfund expenditures appropriated in operating budget:			1,678,069	1,791,952	1,924,590	1,924,590	2,038,530

FY 2002-2003 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, Community Planning, Financial Services)	various

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