

**INTERFUND CHARGES
FY 2005–2006**

**FY 2005-2006 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	10,560	-	4,220	-
General Fund	Mayor's Office	Mayor	329,570	-	28,170	-
General Fund	Other Boro Admin	Mayor	40,260	323,150	-	82,860
General Fund	Assembly	Assembly	363,250	32,900	-	32,900
General Fund	Clerk's Office	Assembly	159,800	-	-	-
General Fund	Elections	Assembly	10,600	-	-	-
General Fund	Records Management	Assembly	31,040	-	-	-
General Fund	Emergency Mgt	Emerg Oper	86,060	14,520	380	1,380
General Fund	Health, Occupational Safety	Emerg Oper	28,510	-	-	-
General Fund	Animal Control	Emerg Oper	474,530	-	-	-
General Fund	Law	Law	137,840	954,750	-	167,960
General Fund	Applications Support	Comput Svc	158,240	1,267,070	-	146,120
General Fund	Network Services	Comput Svc	249,270	1,749,590	-	277,820
General Fund	CS Administration	Comput Svc	31,940	-	-	-
General Fund	FS Administration	Finanl Svc	79,090	15,320	3,840	4,410
General Fund	General Accounting	Finanl Svc	468,200	1,773,770	-	443,120
General Fund	Grants Accounting	Finanl Svc	33,360	281,710	-	81,000
General Fund	Treasury/Budget	Finanl Svc	273,890	1,161,150	-	181,500
General Fund	Assessing	Assessing	829,470	-	-	-
General Fund	PW Administration	Public Wks	87,680	123,120	260	100,440
General Fund	Design & Construction	Public Wks	317,120	1,181,080	-	101,990
General Fund	Facilities Maintenance	Public Wks	506,750	4,157,940	-	747,180
General Fund	Rural Services	Public Wks	148,380	428,450	-	191,570
General Fund	LS Administration	Library	111,260	-	9,420	-
General Fund	Automated Services	Library	64,000	-	-	-
General Fund	Public Services	Library	711,700	-	-	-
General Fund	Collection Services	Library	316,340	-	-	-
General Fund	Outreach Services	Library	152,850	-	-	-
General Fund	CP Administration	Commun Pln	192,910	-	840	-
General Fund	Planning and Zoning	Commun Pln	182,130	-	-	-
General Fund	Community Research	Commun Pln	26,760	-	-	-
General Fund	Platting and Mapping	Commun Pln	285,430	-	-	-
General Fund	P&R Administration	Parks&Rec	736,930	-	8,250	-
General Fund	Pioneer Park	Parks&Rec	724,740	-	-	-
General Fund	Parks Maintenance	Parks&Rec	624,860	-	-	-
General Fund	Aquatics	Parks&Rec	1,133,580	-	-	-
General Fund	GS Administration	Generl Svc	41,680	-	-	-
General Fund	Purchasing	Generl Svc	101,030	433,820	-	82,160
General Fund	Boro Admin Center	Generl Svc	505,020	784,480	-	47,660
General Fund	Support Services-Regular	Generl Svc	253,850	1,206,450	-	223,170
General Fund	Personnel/Payroll	Human Res	263,360	880,260	-	164,200
General Fund	Risk Management	Human Res	178,260	2,272,480	-	1,755,000

FY 2005-2006 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	19,730	-	19,730	-
Non-Areawide	Econ Devel - NAW Fund	Mayor	63,570	-	63,570	-
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	160,980	-	160,980	-
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	112,610	-	112,610	-
SW Disposal	Solid Waste Disposal- SWD E Fund	Public Wks	605,220	-	605,220	-
SW Disposal	Houshold Haz Waste- SWD E Fund	Public Wks	149,020	-	149,020	-
Debt Service	Debt Service-AW - DS Fund		144,160	-	-	-
Debt Service	Debt Service-NAW - DS Fund		0	-	-	-
Transit Enterprise Administration - T E Fund		Transportn	110,930	-	110,930	-
Transit Enterprise Air Quality-T E Fund		Transportn	159,220	-	159,220	-
Transit Enterprise Transit Operations - T E Fund		Transportn	172,770	-	172,770	-
Transit Enterprise Van Tran - Transit E Fund		Transportn	101,430	-	101,430	-
Transit Enterprise Vehicle Fleet Maint.		Transportn	218,880	-	218,880	-
Land Enterprise Land Mgmt - Land E Fund		Land Mgt	380,390	55,380	380,390	55,380
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	447,910	-	447,910	-
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	32,880	-	32,880	-
Various Proj Fds	Locally Funded Projects		303,580	-	-	-
Bond Cap Prj Fd	Bond Funded Projects		730,980	-	-	-
Subtotal calculated and appropriated in operating budget			15,376,360	19,097,390	2,790,920	4,887,820
<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District		2,031,000	-	1,520,130	-
Various Proj Fds	Grant Funded Projects		886,870	-	255,000	-
Service Area	Fire Service Areas		106,110	-	10,110	-
Service Area	Road/Other Service Areas		697,050	-	311,660	-
Subtotal calculated and appropriated in other budgets			3,721,030	0	2,096,900	0
Total calculated and total appropriated			\$19,097,390	\$19,097,390	\$4,887,820	\$4,887,820
<u>Portions of cost pools that are NOT allocated:</u>						
General Fund	Emerg Mgt Chgs not allocated	Emerg Oper	275,800	275,800		
General Fund	Rural Svc Chgs not allocated	Direct Svc	107,110	107,110		
Land Enterprise	Land Charges not allocated	Land Mgt	1,294,680	1,294,680		
			1,677,590	1,677,590		
Ties to IGCP W/S totals			\$20,774,980	\$20,774,980		

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 2005-2006 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	1,660	4,640	15,650	-	1,370	2,750	38,840	-
Treasury/Budget	3,630	10,150	34,280	314,730	3,000	6,020	85,090	-
External Audit/Assembly	-	-	-	32,900	-	-	-	-
Support Services (mail, reproduction)	-	1,660	4,390	-	990	-	79,960	-
Personnel/Payroll	-	1,220	3,230	-	730	-	58,820	-
General Accounting	3,370	17,010	13,470	-	6,650	23,390	58,870	-
Purchasing	3,090	5,050	2,160	-	930	720	41,820	-
Department of Law	51,820	930	1,050	47,270	1,520	-	12,840	-
Application Support Hours	-	-	-	-	-	-	2,340	-
N/A	-	-	-	-	-	-	-	-
Network Services	-	2,380	-	-	1,430	-	90,820	-
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	-	-
N/A	-	-	-	-	-	-	-	-
Risk Management	-	113,180	1,260	1,636,100	250	-	14,940	-
Grants Accounting	-	-	-	-	-	-	281,710	-
Rural Services	-	-	-	-	-	-	-	-
Emergency Management	-	-	-	-	-	-	-	-
Public Works Project Management	-	-	2,970	-	-	-	94,980	-
Facilities Maintenance	-	4,760	13,630	-	2,860	-	-	-
Borough Admin Center (BAC)	-	-	-	-	-	-	10,520	-
Land Management	-	-	-	-	-	-	-	55,380
Administration Divisions	-	-	20,520	-	-	-	15,320	-
Total Charges from Cost Pools	63,570	160,980	112,610	2,031,000	19,730	32,880	886,870	55,380
Adjustment to Charges:								
Less current agreements to adjust cost pool charges				(510,870)				
Less grant indirect charges waived or limited							(631,870)	
Less general fund charges not allocated								
Total IGCP Charges Appropriated	63,570	160,980	112,610	1,520,130	19,730	32,880	255,000	55,380
General Fund IGCP Revenue	63,570	160,980	112,610	1,520,130	19,730	32,880	255,000	N/A
Land Management IGCP Revenue	-	-	-	-	-	-	-	55,380
Total IGCP Revenue	63,570	160,980	112,610	1,520,130	19,730	32,880	255,000	55,380

FY 2005-2006 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	2,070	3,660	20,790	13,740	16,210	8,540	193,220	323,150
Treasury/Budget	4,530	8,030	45,550	30,100	35,520	18,710	561,810	1,161,150
External Audit/Assembly	-	-	-	-	-	-	-	32,900
Support Services (mail, reproduction)	830	29,960	52,190	110,150	-	-	926,310	1,206,450
Personnel/Payroll	610	22,040	38,400	81,040	-	-	674,160	880,260
General Accounting	170	18,210	124,990	182,390	7,770	80,110	1,237,380	1,773,760
Purchasing	-	8,240	17,610	21,120	4,220	24,210	304,660	433,820
Department of Law	4,550	63,570	10,860	22,990	14,590	12,490	710,270	954,750
Application Support Hours	-	117,110	-	28,340	-	-	1,049,280	1,197,070
N/A	-	-	-	-	-	-	-	-
Network Services	52,440	52,440	57,210	85,810	-	-	1,407,060	1,749,590
N/A	-	-	-	-	-	-	-	-
Application Support BiTech Cost	-	-	-	-	-	-	70,000	70,000
N/A	-	-	-	-	-	-	-	-
Risk Management	27,900	6,560	20,500	55,530	10,110	83,500	302,650	2,272,480
Grants Accounting	-	-	-	-	-	-	-	281,700
Rural Services	-	-	-	-	-	428,450	107,110	535,570
Emergency Management	-	-	-	-	14,520	-	275,800	290,310
Public Works Project Management	5,940	5,940	47,970	11,870	-	-	1,011,420	1,181,080
Facilities Maintenance	348,870	-	256,610	120,150	3,170	-	3,407,900	4,157,940
Borough Admin Center (BAC)	-	44,630	-	-	-	-	729,330	784,480
Land Management	-	-	-	-	-	-	1,294,680	1,350,070
Administration Divisions	-	-	61,560	-	-	41,040	-	138,450
Total Charges from Cost Pools	447,910	380,390	754,240	763,230	106,110	697,050	14,263,040	20,774,980
Adjustment to Charges:								
Less current agreements to adjust cost pool charges					(96,000)	(385,390)		
Less grant indirect charges waived or limited								
Less general fund charges not allocated							(14,263,040)	
Total IGCP Charges Appropriated	447,910	380,390	754,240	763,230	10,110	311,660	-	4,887,820
General Fund IGCP Revenue								
					(1)	(2)		
General Fund IGCP Revenue	447,910	380,390	754,240	763,230	10,110	311,660	-	4,832,440
Land Management IGCP Revenue	-	N/A	-	-	-	-	-	55,380
Total IGCP Revenue	447,910	380,390	754,240	763,230	10,110	311,660	-	4,887,820

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

(2) Road Service Areas: Base charge of \$1,000 and a percentage of overall expenditures charged

**FY 2005-2006 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2003/04 Actual	2004/05 Approved	2004/05 Revised	2005/06 Recommended
General Fund	General Government	Non-dept	7,810	6,280	6,280	4,220
General Fund	Mayor's Office	Mayor	8,930	12,560	12,560	28,170
General Fund	Other Boro Admin	Mayor				
General Fund	Assembly	Assembly	860	630	630	
General Fund	Clerk's Office	Assembly				
General Fund	Elections	Assembly				
General Fund	Records Management	Assembly				
General Fund	DS Administration	Direct Svc	270	310	310	
General Fund	Animal Control	Direct Svc				
General Fund	Rural Services	Direct Svc				
General Fund	Emergency Mgt	Emerg Oper	3,900	1,260	1,260	380
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		3,140	3,140	3,840
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	1,260	1,260	260
General Fund	Design & Construction	Public Wks				
General Fund	Facilities Maintenance	Public Wks				
General Fund	LS Administration	Library	2,080			9,420
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	930	1,260	1,260	840
General Fund	Planning and Zoning	Commun Pln				
General Fund	Platting and Mapping	Commun Pln				
General Fund	P&R Administration	Parks&Rec	17,100	15,700	15,700	8,250
General Fund	Pioneer Park	Parks&Rec				
General Fund	Parks Maintenance	Parks&Rec	200			
General Fund	Recreation Services	Parks&Rec				
General Fund	Aquatics	Parks&Rec				

**FY 2005-2006 Budget
Fairbanks North Star Borough**

Intragovernmental Cost Plan (IGCP) History of Appropriated Expenditures

Fund Name	Budget Unit	Department	2003/04 Actual	2004/05 Approved	2004/05 Revised	2005/06 Recommended
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	17,840	27,970	27,970	19,730
Non-Areawide	Econ Devel - NAW Fund	Mayor	20,050	27,770	27,770	63,570
Non-Areawide	Emerg Med Svcs - NAW Fund	Emerg Oper	142,150	158,000	158,000	160,980
Non-Areawide	Community Research-NAW Fd	Commun Pln				
SW Collec Distr	SW Collections - SWCD Fund	Public Wks	96,760	101,990	101,990	112,610
SW Disposal	Solid Waste Disposal- SWD E Fd	Public Wks	540,880	586,020	586,020	605,220
SW Disposal	Houshold Haz Waste- SWD E Fd	Public Wks	62,000	70,070	70,070	149,020
Debt Service	Debt Service-AW - DS Fund					
Debt Service	Debt Service-NAW - DS Fund					
Transit Entpr	Administration - T E Fund	Transportn	106,470	100,280	100,280	110,930
Transit Entpr	Air Quality-T E Fund	Transportn	85,880	116,760	116,760	159,220
Transit Entpr	Transit Operations - T E Fund	Transportn	148,240	289,590	289,590	172,770
Transit Entpr	Van Tran - Transit E Fund	Transportn	59,590	80,720	80,720	101,430
Transit Entpr	Vehicle Fleet Maint.	Transportn	211,610	137,930	137,930	218,880
Land Enterprise	Land Mgmt - Land E Fund	Land Mgt	202,010	219,390	219,390	380,390
Carlson Ctr Entpr	Carlson Center-CAC E Fund	Parks&Rec	336,750	321,610	321,610	447,910
Veh/Equ Fleet IS	Vehicle Replacement-IS Fund	Transportn	23,550	24,470	24,470	32,880
Various Proj Fds	Locally Funded Projects					
Bond Cap Prj Fd	Bond Funded Projects					
Subtotal interfund expenditures appropriated in operating budget:			2,096,360	2,304,970	2,304,970	2,790,920
<u>Appropriated in other budgets:</u>						
SD Compon Unit	School District (Contr to SD)		1,524,390	1,682,520	1,682,520	1,520,130
Various Proj Fds	Grant Funded Projects		-	300,000	300,000	255,000
Service Area	Fire Service Areas		4,750	5,640	5,640	10,110
Service Area	Road/Other Service Areas		166,360	178,570	178,570	311,660
Subtotal interfund expenditures appropriated in other budgets:			1,695,500	2,166,730	2,166,730	2,096,900
Total interfund expenditures appropriated:			\$3,791,860	\$4,471,700	\$4,471,700	\$4,887,820

FY 2005-2006 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, risk management, and health, occupational 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, 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 and Financial Services)	various

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