

Appendix K

Chugiak Fire Service Area

(Fund 104000)

The Municipality's Charter requires that our local government operate under a service area concept, which means that residents of particular areas vote to levy taxes for service(s) from the Municipality.

Chugiak Fire Service Area was established for fire protection within the service area. The maximum mill rate for the service area shall not exceed 1.00 mill in any calendar year (AMC 27.30.060). The service area is included in Municipal Tax Districts 22 and 51.

The net cost total on the Fund Summary presented on the following page represents the tax cost for the Chugiak Fire Service Area, based on the 2016 Proposed budget. It includes \$41,174 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The actual 2016 taxes to be collected will be based on the 2016 Revised budget that will be presented to the Assembly for approval in April.

The mill rate is calculated based on the taxes to be collected, divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{Taxes to be Collected in SA}}{\text{Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2016 mill rate, based on the 2016 Proposed budget and the preliminary service area assessed value at 08/20/2015, is calculated as follows:

$$\frac{\$ 1,363,347}{\$ 1,198,311,999} \times 1,000 = 1.14$$

The actual 2016 mill rate will be based on the 2016 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed 1.00 mill.

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120 (9253))

	2014 Actuals	2015 Revised	2016 Proposed	16 v 15 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	834,526	1,130,359	1,130,359	-
Direct Cost Total	834,526	1,130,359	1,130,359	-
Intragovernmental Charges				
Charges from/to Other Departments	177,811	183,761	274,162	49.19%
Function Cost Total	1,012,337	1,314,120	1,404,521	6.88%
Program Generated Revenue	(141,915)	(139,490)	(41,174)	-70.48%
Net Cost Total	870,422	1,174,630	1,363,347	16.07%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	10,412	-	-	-
Travel	-	-	-	-
Contractual/Other Services	817,406	1,130,359	1,130,359	-
Debt Service	-	-	-	-
Equipment, Furnishings	6,708	-	-	-
Direct Cost Total	834,526	1,130,359	1,130,359	-

Position Summary as Budgeted

Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 354000)

	2014 Actuals	2015 Revised	2016 Proposed	16 v 15 % Chg
Direct Cost				
Supplies	10,412	-	-	-
Travel	-	-	-	-
Contractual/Other Services	817,406	1,130,359	1,130,359	-
Manageable Direct Cost Total	834,526	1,130,359	1,130,359	-
Debt Service	-	-	-	-
Direct Cost Total	834,526	1,130,359	1,130,359	-
Intragovernmental Charges				
Charges from/to Other Departments	177,811	183,761	274,162	49.19%
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(141,915)	-	-	-
408380 - Prior Yr Exp Recov	-	(93,117)	-	-100.00%
Program Generated Revenue Total	(141,915)	(93,117)	-	-100.00%
Net Cost				
Manageable Direct Cost	834,526	1,130,359	1,130,359	-
Debt Service	-	-	-	-
Charges from/to Other Departments	177,811	183,761	274,162	49.19%
Program Generated Revenue Total	(141,915)	(93,117)	-	-100.00%
Net Cost Total	870,422	1,221,003	1,404,521	15.03%

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