

Appendix L

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 2022 Proposed budget. It includes \$46,086 of revenues associated with the fund that are not considered program revenues, such as Penalties & Interest (P&I) on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term

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 preliminary 2022 mill rate, based on the 2022 Proposed Budget taxes to be collected and the service area assessed value at 08/11/2021, is calculated as follows:

$$\frac{\$ 1,256,714}{\$ 1,266,748,541} \times 1,000 = 0.99$$

The actual 2022 taxes to be collected and the actual 2022 mill rate will be based on the 2022 Revised budget that will include updated/revised IGCs and will be recalculated with updated assessed values, all to be presented to the Assembly for approval in April 2022.

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

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	858,718	957,642	957,642	-
Direct Cost Total	858,718	957,642	957,642	-
Intragovernmental Charges				
Charges by/to Other Departments	327,255	350,692	345,158	-1.58%
Function Cost Total	1,185,973	1,308,334	1,302,800	-0.42%
Program Generated Revenue	(299,662)	(47,919)	(46,086)	-3.83%
Net Cost Total	886,311	1,260,415	1,256,714	-0.29%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	957,642	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	858,718	957,642	957,642	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
(Fund Center # 354000)

	2020 Actuals	2021 Revised	2022 Proposed	22 v 21 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,367	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,351	957,642	957,642	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	858,718	957,642	957,642	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	858,718	957,642	957,642	-
Intragovernmental Charges				
Charges by/to Other Departments	327,255	350,692	345,158	-1.58%
Function Cost Total	1,185,973	1,308,334	1,302,800	-0.42%
Net Cost				
Direct Cost Total	858,718	957,642	957,642	-
Charges by/to Other Departments Total	327,255	350,692	345,158	-1.58%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,185,973	1,308,334	1,302,800	-0.42%