

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 2019 Proposed budget. It includes \$59,170 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 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 2019 mill rate, based on the 2019 Proposed budget and the service area assessed value at 08/13/2018, is calculated as follows:

$$\frac{\$ 1,186,075}{\$ 1,216,746,640} \times 1,000 = 0.97$$

The actual 2019 taxes to be collected and the actual 2019 mill rate will be based on the 2019 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.

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	1,426,919	914,127	914,127	-
Direct Cost Total	1,426,919	914,127	914,127	-
Intragovernmental Charges				
Charges by/to Other Departments	292,408	363,520	331,118	-8.91%
Function Cost Total	1,719,326	1,277,647	1,245,245	-2.54%
Program Generated Revenue	(373,790)	(56,001)	(59,170)	5.66%
Net Cost Total	1,345,536	1,221,646	1,186,075	-2.91%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	24,276	-	-	-
Travel	-	-	-	-
Contractual/Other Services	923,230	914,127	914,127	-
Debt Service	-	-	-	-
Equipment, Furnishings	479,413	-	-	-
Direct Cost Total	1,426,919	914,127	914,127	-

Position Summary as Budgeted

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

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

	2017 Actuals	2018 Revised	2019 Proposed	19 v 18 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	24,276	-	-	-
Travel	-	-	-	-
Contractual/Other Services	923,230	914,127	914,127	-
Equipment, Furnishings	479,413	-	-	-
Manageable Direct Cost Total	1,426,919	914,127	914,127	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,426,919	914,127	914,127	-
Intragovernmental Charges				
Charges by/to Other Departments	292,408	363,520	331,118	-8.91%
Function Cost Total	1,719,326	1,277,647	1,245,245	-2.54%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	(320,763)	-	-	-
Program Generated Revenue Total	(320,763)	-	-	-
Net Cost				
Direct Cost Total	1,426,919	914,127	914,127	-
Charges by/to Other Departments Total	292,408	363,520	331,118	-8.91%
Program Generated Revenue Total	(320,763)	-	-	-
Net Cost Total	1,398,563	1,277,647	1,245,245	-2.54%