

Appendix K

Chugiak Fire Service Area

(Fund 104)

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 2013 Approved budget. It includes \$50,970 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 2013 taxes to be collected will be based on the 2013 Revised budget that will be presented to the Assembly for approval in April.

The 2013 mill rate will be calculated based on the taxes to be collected (2013 Revised budget net cost), 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 2013 mill rate, based on the 2013 Approved budget and the service area assessed value at 09/06/2012, would be calculated as follows:

$$\frac{\$ 1,103,937}{\$1,114,523,819} \times 1,000 = .99$$

The actual 2013 mill rate will be based on the 2013 Revised budget with updated/revised IGCs and will be recalculated with updated assessed values to not exceed 1.00 mill.

Fund 104 Summary
Chugiak Fire Service Area
 (Dept ID # 3540)

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
Direct Cost				
Chugiak Fire and Rescue (3540) - Department: Fire	960,170	1,049,578	1,049,578	-
Direct Cost Total	960,170	1,049,578	1,049,578	-
Intragovernmental Charges				
Charges by Other Departments	108,002	115,234	121,829	5.72%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Function Cost Total	1,051,672	1,148,312	1,154,907	0.57%
Program Generated Revenue	(224,889)	(55,221)	(50,970)	-7.70%
Net Cost Total	826,783	1,093,091	1,103,937	0.99%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	1,130	-	-	-
Travel	-	-	-	-
Contractual/Other Services	959,039	1,049,578	1,049,578	-
Debt Service/Depreciation	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	960,170	1,049,578	1,049,578	-

Position Summary as Budgeted

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

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 3540)

	2011 Actuals	2012 Revised	2013 Approved	12 v 13 % Chg
Direct Cost				
Supplies	1,130	-	-	-
Travel	-	-	-	-
Contractual/Other Services	959,039	1,049,578	1,049,578	-
Manageable Direct Cost Total	960,170	1,049,578	1,049,578	-
Debt Service, Depreciation	-	-	-	-
Direct Cost Total	960,170	1,049,578	1,049,578	-
Intragovernmental Charges				
Charges by Other Departments	108,002	115,234	121,829	5.72%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(224,889)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(224,889)	-	-	-
Net Cost				
Manageable Direct Cost	960,170	1,049,578	1,049,578	-
Debt Service, Depreciation	-	-	-	-
Charges by Other Departments	108,002	115,234	121,829	5.72%
Charges to Other Departments	(16,500)	(16,500)	(16,500)	-
Program Generated Revenue Total	(224,889)	-	-	-
Net Cost Total	826,783	1,148,312	1,154,907	0.57%