

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 2017 Approved budget. It includes \$51,328 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 2017 taxes to be collected will be based on the 2017 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 2017 mill rate, based on the 2017 Approved budget and the preliminary service area assessed value at 08/18/2016, is calculated as follows:

$$\frac{\$ 1,254,005}{\$ 1,231,597,001} \times 1,000 = 1.02$$

The actual 2017 mill rate will be based on the 2017 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))

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	1,039,945	1,006,555	1,006,555	-
Direct Cost Total	1,039,945	1,006,555	1,006,555	-
Intragovernmental Charges				
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
Function Cost Total	1,231,937	1,278,533	1,305,333	2.10%
Program Generated Revenue	(157,637)	(41,009)	(51,328)	25.16%
Net Cost Total	1,074,300	1,237,524	1,254,005	1.33%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,555	-
Debt Service	-	-	-	-
Equipment, Furnishings	40,969	-	-	-
Direct Cost Total	1,039,945	1,006,555	1,006,555	-

Position Summary as Budgeted

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

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

	2015 Actuals	2016 Revised	2017 Approved	17 v 16 % Chg
Direct Cost				
Supplies	30,610	-	-	-
Travel	-	-	-	-
Contractual/Other Services	968,366	1,006,555	1,006,555	-
Manageable Direct Cost Total	1,039,945	1,006,555	1,006,555	-
Debt Service	-	-	-	-
Direct Cost Total	1,039,945	1,006,555	1,006,555	-
Intragovernmental Charges				
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
Program Generated Revenue				
408380 - Prior Yr Exp Recov	(95,444)	-	-	-
Program Generated Revenue Total	(95,444)	-	-	-
Net Cost				
Manageable Direct Cost	1,039,945	1,006,555	1,006,555	-
Debt Service	-	-	-	-
Charges from/to Other Departments	191,992	271,978	298,778	9.85%
Program Generated Revenue Total	(95,444)	-	-	-
Net Cost Total	1,136,493	1,278,533	1,305,333	2.10%