

## **Appendix L**

### **Chugiak Fire Service Area**

(Fund 104000)

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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 2021 Approved budget. It includes \$46,189 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 2021 mill rate, based on the 2021 Approved budget taxes to be collected and the service area assessed value at 08/28/2020, is calculated as follows:

$$\frac{\$ 1,308,320}{\$ 1,263,858,586} \times 1,000 = 1.04$$

The actual 2021 taxes to be collected and the actual 2021 mill rate will be based on the 2021 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.

The preliminary mill rate exceeds the maximum mill rate allowed. The actual 2021 mill rate will be based on the 2021 Revised budget and updated assessed values so that the final rate does not exceed the allowable 1.00 mill.

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

	2019 Actuals	2020 Revised	2021 Approved	21 v 20 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,603,806	994,224	994,224	-
<b>Direct Cost Total</b>	<b>1,603,806</b>	<b>994,224</b>	<b>994,224</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	327,264	340,925	360,285	5.68%
<b>Function Cost Total</b>	<b>1,931,070</b>	<b>1,335,149</b>	<b>1,354,509</b>	<b>1.45%</b>
Program Generated Revenue	(402,274)	(63,807)	(46,189)	-27.61%
<b>Net Cost Total</b>	<b>1,528,796</b>	<b>1,271,342</b>	<b>1,308,320</b>	<b>2.91%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	994,224	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
<b>Direct Cost Total</b>	<b>1,603,806</b>	<b>994,224</b>	<b>994,224</b>	<b>-</b>
<b>Position Summary as Budgeted</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2019 Actuals	2020 Revised	2021 Approved	21 v 20 % Cha
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	2,262	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,601,544	994,224	994,224	-
Equipment, Furnishings	-	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,603,806</b>	<b>994,224</b>	<b>994,224</b>	<b>-</b>
Debt Service	-	-	-	-
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,603,806</b>	<b>994,224</b>	<b>994,224</b>	<b>-</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	327,264	340,925	360,285	5.68%
<b>Function Cost Total</b>	<b>1,931,070</b>	<b>1,335,149</b>	<b>1,354,509</b>	<b>1.45%</b>
<b>Net Cost</b>				
Direct Cost Total	1,603,806	994,224	994,224	-
Charges by/to Other Departments Total	327,264	340,925	360,285	5.68%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>1,931,070</b>	<b>1,335,149</b>	<b>1,354,509</b>	<b>1.45%</b>