

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 2023 Proposed Budget. It includes \$87,101 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 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 preliminary 2023 mill rate, based on the 2023 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/25/2022, is calculated as follows:

$$\frac{\$ 1,323,850}{\$ 1,366,644,010} \times 1,000 = 0.97$$

The actual 2023 taxes to be collected and the actual 2023 mill rate will be based on the 2023 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 2023.

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	875,746	1,004,794	1,004,794	-
Direct Cost Total	875,746	1,004,794	1,004,794	-
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	406,157	6.05%
Function Cost Total	1,212,177	1,387,790	1,410,951	1.67%
Program Generated Revenue	-	(42,465)	(87,101)	105.11%
Net Cost Total	1,212,177	1,345,325	1,323,850	-1.60%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	1,004,794	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	875,746	1,004,794	1,004,794	-

Position Summary as Budgeted

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

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

	2021 Actuals	2022 Revised	2023 Proposed	23 v 22 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	13,183	-	-	-
Travel	-	-	-	-
Contractual/Other Services	862,564	1,004,794	1,004,794	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	875,746	1,004,794	1,004,794	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	875,746	1,004,794	1,004,794	-
Intragovernmental Charges				
Charges by/to Other Departments	336,430	382,996	406,157	6.05%
Function Cost Total	1,212,177	1,387,790	1,410,951	1.67%
Program Generated Revenue				
408380 - Prior Year Expense Recovery	-	-	-	-
Program Generated Revenue Total	-	-	-	-
Net Cost				
Direct Cost Total	875,746	1,004,794	1,004,794	-
Charges by/to Other Departments Total	336,430	382,996	406,157	6.05%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,212,177	1,387,790	1,410,951	1.67%