

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 2024 Proposed Budget. It includes \$157,561 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 2024 mill rate, based on the 2024 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/28/2023, is calculated as follows:

$$\frac{\$ 1,296,195}{\$ 1,377,385,798} \times 1,000 = 0.94$$

The actual 2024 taxes to be collected and the actual 2024 mill rate will be based on the 2024 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 2024.

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	875,037	988,953	988,953	-
Direct Cost Total	875,037	988,953	988,953	-
Intragovernmental Charges				
Charges by/to Other Departments	399,327	456,341	464,803	1.85%
Function Cost Total	1,274,365	1,445,294	1,453,756	0.59%
Program Generated Revenue	-	(134,743)	(157,561)	16.93%
Net Cost Total	1,274,365	1,310,551	1,296,195	-1.10%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/Other Services	859,231	988,953	988,953	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
Direct Cost Total	875,037	988,953	988,953	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
Position Total	-	-	-	-

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

	2022 Actuals Unaudited	2023 Revised	2024 Proposed	24 v 23 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	15,807	-	-	-
Travel	-	-	-	-
Contractual/Other Services	859,231	988,953	988,953	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	875,037	988,953	988,953	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	875,037	988,953	988,953	-
Intragovernmental Charges				
Charges by/to Other Departments	399,327	456,341	464,803	1.85%
Function Cost Total	1,274,365	1,445,294	1,453,756	0.59%
Net Cost				
Direct Cost Total	875,037	988,953	988,953	-
Charges by/to Other Departments Total	399,327	456,341	464,803	1.85%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,274,365	1,445,294	1,453,756	0.59%