

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.

Fund 104000 was created to record and report all financial activity of this service area. The activity of this service area is presented separately in this appendix, in addition to being integrated into the Fire Department budget.

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 2026 Approved Budget. It includes \$108,850 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 2026 mill rate, based on the 2026 Approved Budget taxes to be collected and preliminary service area assessed value at 08/27/2025, is calculated as follows:

$$\frac{\$ \quad 1,522,752}{\$ \quad 1,559,757,822} \times 1,000 = 0.98$$

The actual 2026 taxes to be collected and the actual 2026 mill rate will be based on the 2026 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 2026.

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	1,022,984	1,115,754	1,115,754	-
 Direct Cost Total	1,022,984	1,115,754	1,115,754	-
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	515,848	3.38%
 Function Cost Total	1,509,276	1,614,746	1,631,602	1.04%
Program Generated Revenue	-	(88,850)	(108,850)	22.51%
 Net Cost Total	1,509,276	1,525,896	1,522,752	-0.21%
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,004,036	1,115,754	1,115,754	-
Debt Service	-	-	-	-
Equipment, Furnishings	-	-	-	-
 Direct Cost Total	1,022,984	1,115,754	1,115,754	-
Position Summary as Budgeted				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
 Position Total	-	-	-	-

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

	2024 Actuals Unaudited	2025 Revised	2026 Approved	26 v 25 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	18,948	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,004,036	1,115,754	1,115,754	-
Equipment, Furnishings	-	-	-	-
Manageable Direct Cost Total	1,022,984	1,115,754	1,115,754	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	1,022,984	1,115,754	1,115,754	-
Intragovernmental Charges				
Charges by/to Other Departments	486,292	498,992	515,848	3.38%
Function Cost Total	1,509,276	1,614,746	1,631,602	1.04%
Net Cost				
Direct Cost Total	1,022,984	1,115,754	1,115,754	-
Charges by/to Other Departments Total	486,292	498,992	515,848	3.38%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,509,276	1,614,746	1,631,602	1.04%