

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 2020 Proposed budget. It includes \$63,887 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 2020 mill rate, based on the 2020 Proposed budget taxes to be collected and the service area assessed value at 08/28/2019, is calculated as follows:

$$\frac{\$ 1,297,622}{\$ 1,265,252,350} \times 1,000 = 1.03$$

The actual 2020 taxes to be collected and the actual 2020 mill rate will be based on the 2020 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 2020 mill rate will be based on the 2020 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)

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Fund Center				
Chugiak Fire and Rescue (354000) - Department: Fire	887,638	1,030,217	1,030,217	-
Direct Cost Total	887,638	1,030,217	1,030,217	-
Intragovernmental Charges				
Charges by/to Other Departments	336,307	324,333	331,292	2.15%
Function Cost Total	1,223,945	1,354,550	1,361,509	0.51%
Program Generated Revenue	(296,132)	(87,751)	(63,887)	-27.20%
Net Cost Total	927,814	1,266,799	1,297,622	2.43%

Direct Cost by Category

Salaries and Benefits	-	-	-	-
Supplies	6,745	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,883	1,030,217	1,030,217	-
Debt Service	-	-	-	-
Equipment, Furnishings	28,011	-	-	-
Direct Cost Total	887,638	1,030,217	1,030,217	-

Position Summary as Budgeted

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

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

	2018 Actuals	2019 Revised	2020 Proposed	20 v 19 % Chg
Direct Cost by Category				
Salaries and Benefits	-	-	-	-
Supplies	6,745	-	-	-
Travel	-	-	-	-
Contractual/Other Services	852,883	1,030,217	1,030,217	-
Equipment, Furnishings	28,011	-	-	-
Manageable Direct Cost Total	887,638	1,030,217	1,030,217	-
Debt Service	-	-	-	-
Non-Manageable Direct Cost Total	-	-	-	-
Direct Cost Total	887,638	1,030,217	1,030,217	-
Intragovernmental Charges				
Charges by/to Other Departments	336,307	324,333	331,292	2.15%
Function Cost Total	1,223,945	1,354,550	1,361,509	0.51%
Net Cost				
Direct Cost Total	887,638	1,030,217	1,030,217	-
Charges by/to Other Departments Total	336,307	324,333	331,292	2.15%
Program Generated Revenue Total	-	-	-	-
Net Cost Total	1,223,945	1,354,550	1,361,509	0.51%