

Appendix K

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 2013 Approved budget. It includes \$72,714 of revenues associated with the fund that are not considered program revenues, such as P&I on Delinquent Taxes, Auto Tax, Electric Co-Op Allocation and Cash Pools Short-term Interest.

The actual 2014 taxes to be collected will be based on the 2014 Revised budget that will be presented to the Assembly for approval in April.

The 2014 mill rate will be calculated based on the taxes to be collected (2014 Revised budget net cost), 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 2014 mill rate, based on the 2014 Proposed budget and the service area assessed value at 09/06/2013, would be calculated as follows:

$$\frac{\$ 1,061,227}{\$1,154,334,619} \times 1,000 = .92$$

Fund 104000 Summary
Chugiak Fire Service Area
(Fund Center # 354000, 189120 (9253))

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Chugiak Fire and Rescue (354000) - Department: Fire	1,161,637	1,010,787	1,010,787	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	123,154	-35.08%
Charges to Other Departments	(16,500)	-	-	-
Function Cost Total	1,265,047	1,200,493	1,133,941	-5.54%
Program Generated Revenue	(113,072)	-	(72,714)	#DIV/0!
Net Cost Total	1,151,975	1,200,493	1,061,227	-11.60%

Direct Cost by Category

Personnel	-	-	-	-
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,155,616	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Equipment, Furnishings	1,360	-	-	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-

Position Summary as Budgeted

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

Chugiak Fire and Rescue
Department: Fire
Division: Emergency Operations
 (Dept ID # 354000)

	2012 Actuals	2013 Revised	2014 Proposed	13 v 14 % Chg
Direct Cost				
Supplies	4,661	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,155,616	1,010,787	1,010,787	-
Manageable Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Direct Cost Total	1,161,637	1,010,787	1,010,787	-
Intragovernmental Charges				
Charges by Other Departments	119,909	189,706	123,154	-35.08%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue				
9672 - Prior Yr Expense Recovery	(113,072)	-	-	-
9724 - Proceeds-Refunding Bonds	-	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost				
Manageable Direct Cost	1,161,637	1,010,787	1,010,787	-
Debt Service	-	-	-	-
Charges by Other Departments	119,909	189,706	123,154	-35.08%
Charges to Other Departments	(16,500)	-	-	-
Program Generated Revenue Total	(113,072)	-	-	-
Net Cost Total	1,151,975	1,200,493	1,133,941	-5.54%

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