

## Appendix L

### Chugiak Fire Service Area

(Fund 104000)

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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 2025 Proposed Budget. It includes \$88,666 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 2025 mill rate, based on the 2025 Proposed Budget taxes to be collected and preliminary service area assessed value at 08/29/2024, is calculated as follows:

$$\frac{\$ 1,526,995}{\$ 1,497,301,237} \times 1,000 = 1.02$$

The actual 2025 taxes to be collected and the actual 2025 mill rate will be based on the 2025 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 2025.

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

	2023 Actuals Unaudited	2024 Revised	2025 Approved	25 v 24 % Chg
<b>Direct Cost by Fund Center</b>				
Chugiak Fire and Rescue (354000) - Department: Fire	1,816,549	2,057,718	1,133,314	-44.92%
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	482,347	2.71%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>
Program Generated Revenue	-	(157,561)	(88,666)	-43.73%
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,369,800</b>	<b>1,526,995</b>	<b>-35.56%</b>
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/OtherServices	1,790,061	2,057,718	1,133,314	-44.92%
Debt Service	-	-	-	-
Equipment, Furnishings	20,374	-	-	-
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</b>
<b>Position Summary as Budgeted</b>				
Full-Time	-	-	-	-
Part-Time	-	-	-	-
<b>Position Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	2023 Actuals Unaudited	2024 Revised	2025 Approved	25 v 24 % Chg
<b>Direct Cost by Category</b>				
Salaries and Benefits	-	-	-	-
Supplies	6,114	-	-	-
Travel	-	-	-	-
Contractual/Other Services	1,790,061	2,057,718	1,133,314	-44.92%
Equipment, Furnishings	20,374	-	-	-
<b>Manageable Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</b>
<b>Non-Manageable Direct Cost Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Direct Cost Total</b>	<b>1,816,549</b>	<b>2,057,718</b>	<b>1,133,314</b>	<b>-44.92%</b>
<b>Intragovernmental Charges</b>				
Charges by/to Other Departments	428,413	469,643	482,347	2.71%
<b>Function Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>
<b>Net Cost</b>				
Direct Cost Total	1,816,549	2,057,718	1,133,314	-44.92%
Charges by/to Other Departments Total	428,413	469,643	482,347	2.71%
Program Generated Revenue Total	-	-	-	-
<b>Net Cost Total</b>	<b>2,244,963</b>	<b>2,527,361</b>	<b>1,615,661</b>	<b>-36.07%</b>