

## Anchorage School District Tax Calculation

The Anchorage School District (ASD) fiscal year (FY) starts July 1 and ends June 30 of the following calendar year. Since Municipal taxes are levied by calendar year, the taxes for ASD are totaled by adding half of the tax need from the ASD FY ending June 30 to half of the tax need from the ASD FY beginning July 1 in the calendar year. The ASD tax need is determined in the ASD annual budgets.

For 2019, the ASD tax need is calculated as follows:

FY	Approving Document	Tax Need	/2	1/2 of FY Tax Need	2019
2018-2019	AO 2018-10	\$ 245,575,446	/2	\$ 122,787,723	Jan-Jun
2019-2020	AO 2019-28	\$ 248,867,319	/2	\$ 124,433,660	Jul-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 247,221,383</b>	

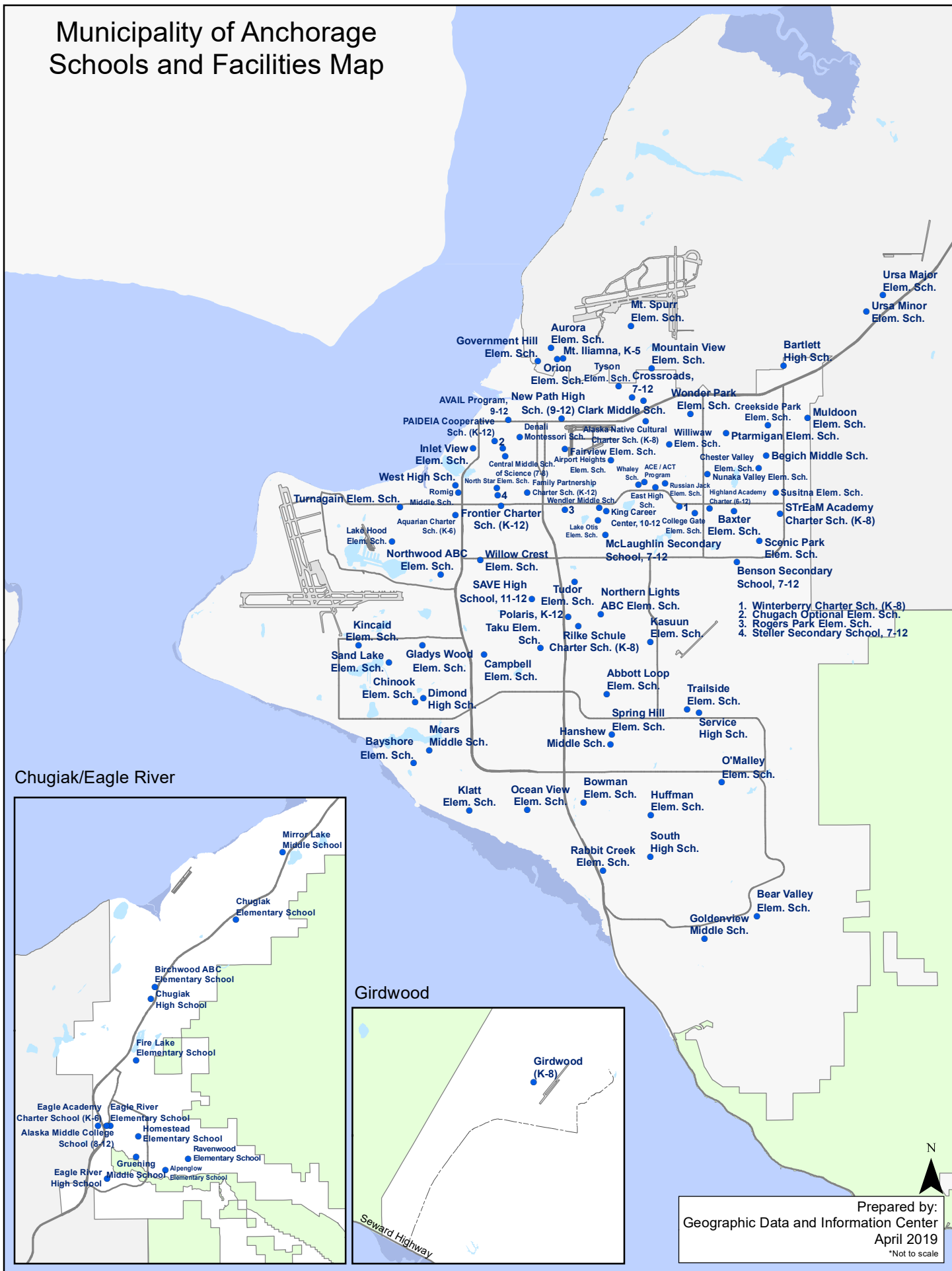
The ASD mill rate is calculated based on the tax need (1/2 of FY ending in June plus 1/2 of FY starting July), divided by the assessed valuation of the service area, then multiplied by 1,000.

$$\frac{\text{ASD Tax need for Tax Year}}{\text{Areawide Service Area Assessed Value}} \times 1,000 = \text{Mill Rate}$$

The 2019 ASD mill rate, based on the 2019 ASD tax need and the Areawide service area assessed value at 03/28/2019, is calculated as follows:

$$\frac{\$ 247,221,383}{\$ 34,520,498,880} \times 1,000 = 7.16$$

# Municipality of Anchorage Schools and Facilities Map



Submitted by: Chair of the Assembly at  
the Request of the Mayor  
Prepared by: Office of Management &  
Budget  
For Reading: April 9, 2019

**ANCHORAGE, ALASKA  
AO NO. 2019 – 48**

**AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING THE  
AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR THE  
ANCHORAGE SCHOOL DISTRICT FOR TAX YEAR 2019.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2019. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, as follows:

Areawide Schools a tax of 7.16 mills

**Section 2.** The property tax amount approved for 2019 is:

Anchorage School District \$ 247,221,383

**Section 3.** This ordinance shall become effective immediately upon passage and approval by the Anchorage Assembly.

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of April, 2019.

\_\_\_\_\_  
Chair

ATTEST:

\_\_\_\_\_  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

**AM No. 227 – 2019**

**Meeting Date:** April 9, 2019

1 **FROM: MAYOR**

2  
3 **SUBJECT: AN ORDINANCE SETTING THE RATE OF TAX LEVY, APPROVING**  
4 **THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING**  
5 **TAXES FOR THE ANCHORAGE SCHOOL DISTRICT FOR TAX**  
6 **YEAR 2019.**  
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9 This memorandum transmits the ordinance to establish the 2019 tax rate and tax  
10 levy for the Anchorage School District (ASD).  
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12 The ASD tax rate and tax levy are based on the amount of property taxes approved  
13 to support the ASD operating budget in calendar year 2019.  
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15 These reflect approximately one half of the property taxes approved for ASD's fiscal  
16 year 2018-2019 operating budget per AO 2018-10, and approximately one half of  
17 the property taxes approved for ASD's fiscal year 2019-2020 approved operating  
18 budget per AO 2019-28 as Amended.  
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20 **THE ADMINISTRATION RECOMMENDS APPROVAL.**

21  
22 Prepared by: Office of Management & Budget (OMB)  
23 Approved by: Lance Wilber, Director, OMB  
24 Concur: Deitra L. Ennis, Acting Municipal Attorney  
25 Concur: Alexander Slivka, CFO  
26 Concur: William D. Falsey, Municipal Manager  
27 Respectfully Submitted: Ethan A. Berkowitz, Mayor  
28

Municipal Clerk's Office  
**Approved**  
Date: **March 20, 2018**

Submitted by: Chairman of the Assembly  
at the request of the  
School Board  
Prepared by: Anchorage School District  
For Reading: March 06, 2018

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ANCHORAGE, ALASKA  
AO NO. 2018-10

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2018-2019 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

THE ANCHORAGE ASSEMBLY ORDAINS:


Section 1. That the FY 2018-2019 Proposed Anchorage School District Financial Plan in the amount of \$785,776,778 has been approved by the Anchorage Assembly and that, of said amount, the amount of \$245,575,446 is the amount of money to be contributed from local property taxes or other local sources and is hereby appropriated for school purposes to fund the School District for its 2018-2019 fiscal year.

Section 2. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 20th day of March, 2018.

  
\_\_\_\_\_  
Chair

ATTEST

  
\_\_\_\_\_  
Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 67-2018

Meeting Date: March 06, 2018

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2018-10 ANCHORAGE SCHOOL DISTRICT  
FY 2018-2019 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2018-19 in the amount of \$785,776,778. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Proposed	FY18 Adopted vs. FY19 Proposed	
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	\$	%
General Fund	\$ 547.368	\$ 555.161	\$ 565.947	\$ 563.571	\$ 559.228	\$ (4.343)	-0.8%
Project Carryover [3]	-	-	-	19.000	17.000	(2.000)	-10.5%
Transportation Fund	22.441	31.487	23.524	24.911	25.132	0.221	0.9%
Grants Fund	46.165	41.928	44.852	57.307	61.266	3.959	6.9%
Debt Service Fund	86.763	84.743	82.954	82.780	80.653	(2.127)	-2.6%
Capital Projects Fund	1.376	-	-	10.000	10.000	-	0.0%
Student Nutrition Fund	22.850	21.745	23.377	24.220	24.598	0.378	1.6%
Student Activities Fund	7.726	7.904	7.748	7.900	7.900	-	0.0%
ASD Managed Total	734.689	742.968	748.402	789.689	785.777	(3.912)	-0.5%
SOA PERS/TRS On-behalf	721.619 [2]	49.771	44.188	46.000	46.000	-	0.0%
Total All Funds	\$ 1,456.308	\$ 792.739	\$ 792.590	\$ 835.689	\$ 831.777	\$ (3.912)	-0.5%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

[3] Change in accounting practice for transparency and efficiency only - not additional funding

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$245,575,446, a reduction of \$3,036,138 from the prior year, and the upper limit spending authorization of \$785,776,778 for FY 2018-19, a reduction of \$3,911,469 from the prior year.

The associated mill rate is expected to increase slightly to 6.91 for calendar year 2018, an increase of about 1.3 percent.

1 Additional information regarding changes in revenue and expenditures specific  
 2 to each fund can be found in the budget document as well as programmatic and  
 3 staffing changes specific to academic programs and support services.

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**PROPERTY TAXES**

	Approved Budget FY 2017-2018	Proposed Budget FY 2018-2019	Increase/ (Decrease)	Percent Change
Total (FY)	248,611,584	245,575,446	(3,036,138)	-1.22%
Estimated Assessed Valuation (CY)	36,244,250,816	35,752,230,952	(492,019,864)	-1.36%
Estimated Mill Rate (CY)	6.82	6.91	0.09	1.28%

	Actual FY 2017-2018 Sept. 30, 2016	Projected FY 2018-2019 Sept. 30, 2017	Increase/ (Decrease)	Percent Change
Student Enrollment	47,703	47,487	(216)	-0.45%

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11 The FY 2018-19 Proposed Financial Plan and Budget continues the Anchorage  
12 School Board’s commitment to improving the education of all students.

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14 **The Anchorage School District requests the full support of the Anchorage**  
 15 **Assembly for this budget and in the ongoing efforts to continue a community**  
 16 **dialogue that focuses on building on the momentum ASD has started to**  
 17 **achieve.**

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21 Respectfully submitted,

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25 Dr. Deena Bishop  
26 Superintendent

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DB/JA/AR

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30 Attachments include:

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32 February 20, 2018 Preliminary Budget Memo

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34 Comb Bound / PDF Proposed FY 2018-19 Budget under separate cover

ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

ASD MEMORANDUM #121 (2017-2018)

February 5, 2018

TO: SCHOOL BOARD

FROM: DR. DEENA BISHOP, SUPERINTENDENT

SUBJECT: FY 2018-19 PRELIMINARY FINANCIAL PLAN AND BUDGET

ASD Core Value: *The district will be open, transparent and accountable to the public.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve the fiscal year 2018-2019 Preliminary Budget and authorize an upper limit spending authority of \$785,776,778.

PERTINENT FACTS:

Consistent with the upper limit budget set in the Board's pro forma financial planning guidance and updated revenue projections, the total Anchorage School District managed funds for FY 2018-19 is \$785.777 million, or about -0.5 percent below the prior year. Including the State of Alaska on-behalf payments, the total for all funds is \$831.777 million or about -0.5 percent lower than FY 2017-18. The following table shows the upper limit authority requested for each fund:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Preliminary	FY18 Adopted vs. FY19 Preliminary	
	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	\$	%
General Fund	\$ 547.368	\$ 555.161	\$ 565.947	\$ 563.571	\$ 559.228	\$ (4.343)	-0.8%
Project Carryover [3]	-	-	-	19.000	17.000	(2.000)	-10.5%
Transportation Fund	22.441	31.487	23.524	24.911	25.132	0.221	0.9%
Grants Fund	46.165	41.928	44.852	57.307	61.266	3.959	6.9%
Debt Service Fund	86.763	84.743	82.954	82.780	80.653	(2.127)	-2.6%
Capital Projects Fund	1.376	-	-	10.000	10.000	-	0.0%
Student Nutrition Fund	22.850	21.745	23.377	24.220	24.598	0.378	1.6%
Student Activities Fund	7.726	7.904	7.748	7.900	7.900	-	0.0%
ASD Managed Total	734.689	742.968	748.402	789.689	785.777	(3.912)	-0.5%
SOA PERS/TRS On-behalf	721.619 [2]	49.771	44.188	46.000	46.000	-	0.0%
Total All Funds	\$ 1,456.308	\$ 792.739	\$ 792.590	\$ 835.689	\$ 831.777	\$ (3.912)	-0.5%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] PERS and TRS on-behalf has been updated for FY 2014-15 due to SB 119 appropriations of \$3B into PERS/TRS

[3] Change in accounting practice for transparency and efficiency only - not additional funding



Additional information regarding changes in revenue and expenditures specific to each fund can be found in the budget document as well as programmatic and staffing changes specific to academic programs and support services.

Once the FY 2018-19 Preliminary Budget is approved, it will become the Proposed Budget and be submitted to the Assembly no later than the first Monday in March.

After Assembly approval and the Legislative session has wrapped up, the District will produce the Adopted Budget, incorporating any changes made by those entities and approved by the School Board.

DB/MS/JA/MG/TR/TH/MF/AR

Prepared by: Andy Ratliff, Senior Director, OMB

Approved by: Jim Anderson, Chief Financial Officer  
Dr. Mark Stock, Deputy Superintendent  
Mike Graham, Chief Academic Officer  
Tom Roth, Chief Operating Officer  
Todd Hess, Chief Human Resource Officer  
Mike Fleckenstein, Chief Information Officer

Attachment – FY 2018-19 Preliminary Budget

Municipal Clerk's Office  
Amended and Approved  
Date: March 19, 2019

Submitted by: Chairman of the Assembly at  
the request of the School Board  
Prepared by: Anchorage School District  
For Reading: March 5, 2019

ANCHORAGE, ALASKA  
AO No. 2019-28, As Amended

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2019-2020 AND DETERMINING AND APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES

1 WHEREAS, This ordinance sets the upper limit spending authorization for the  
2 annual operating budget of the Anchorage School District for its fiscal year 2019-  
3 2020 and determines and appropriates the portion of the Assembly approved  
4 budget amount to be made available from local sources; and

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6 WHEREAS, Given the potential reductions in the State of Alaska's contribution to  
7 education funding, the Anchorage School District has developed three additional  
8 budget scenarios that illustrate the depth of the cuts; now, therefore

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10 THE ANCHORAGE ASSEMBLY ORDAINS:

11  
12 Section 1. That the FY 2019-2020 Proposed Anchorage School District  
13 Financial Plan in the amount of \$885,858,600 has been approved by the Anchorage  
14 Assembly and that, the amount of \$248,867,319 is to be contributed from local  
15 property taxes or other local sources and is hereby appropriated for school purposes  
16 to fund the School District for its 2019-2020 fiscal year.

17  
18 Section 2. That this ordinance is effective upon passage and approval.

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20 PASSED AND APPROVED by the Anchorage Assembly, this 19th day of March, 2019.

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25 Chair

24 ATTEST:  
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27 Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 126-2019

Meeting Date: March 05, 2019

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2019-28 ANCHORAGE SCHOOL DISTRICT  
FY 2019-2020 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2019-20 in the amount of \$885,858,600. The total proposed Anchorage School District budget by individual funds is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2015-16	Actual [1] FY 2016-17	Actual [1] FY 2017-18	Adopted Budget FY 2018-19	Proposed Budget FY 2019-20	FY19 Adopted vs. FY20 Proposed	
						\$	%
General Fund	\$ 555.161	\$ 565.947	\$ 579.539	\$ 565.000	\$ 572.500	\$ 7.500	1.3%
Project Carryover [2]	-	-	-	17.000	20.000	3.000	17.6%
Transportation Fund	31.487	23.524	23.799	25.132	25.029	(0.103)	-0.4%
Grants Fund	41.928	44.852	47.895	61.266	148.078	86.812	141.7%
Debt Service Fund	84.743	82.954	81.403	80.653	77.876	(2.777)	-3.4%
Capital Projects Fund [3]	-	-	-	4.228	10.000	5.772	136.5%
Student Nutrition Fund	21.745	23.377	23.678	24.598	24.476	(0.122)	-0.5%
Student Activities Fund	7.904	7.748	7.254	7.900	7.900	-	0.0%
ASD Managed Total	742.968	748.402	763.568	785.777	885.859	100.082	12.7%
SOA PERS/TRS On-behalf	49.771	44.188	38.586	46.000	55.000	9.000	19.6%
Total All Funds	\$ 792.739	\$ 792.590	\$ 802.154	\$ 831.777	\$ 940.859	\$109.082	13.1%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Change in accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

It is requested that the Anchorage Assembly approve local property taxes in the amount of \$248,867,319, an increase of \$3,291,873 from the prior year, or about 1.3 percent, and the upper limit spending authorization of \$885,858,600 for FY 2019-20, an increase of \$100,081,822 from the prior year.

The associated mill rate is expected to increase to 7.15 for calendar year 2019, an increase of about 3.5 percent.

1 Additional information regarding changes in revenue and expenditures specific  
 2 to each fund can be found in the budget document as well as programmatic and  
 3 staffing changes specific to academic programs and support services.

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**PROPERTY TAXES**

	Approved Budget FY 2018-2019	Proposed Budget FY 2019-2020	Increase/ (Decrease)	Percent Change
Total (FY)	245,575,446	248,867,319	3,291,873	1.34%
Estimated Assessed Valuation (CY)	35,752,230,952	34,559,295,046	(1,192,935,906)	-3.34%
Estimated Mill Rate (CY)	6.91	7.15	0.24	3.47%

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	Actual FY 2018-2019 Sept. 30, 2018	Projected FY 2019-2020 Sept. 30, 2019	Increase/ (Decrease)	Percent Change
Student Enrollment	46,794	46,366	(428)	-0.91%

11 The FY 2019-20 Proposed Financial Plan and Budget continues the Anchorage  
 12 School Board’s commitment to improving the education of all students.

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 14 **The Anchorage School District requests the full support of the Anchorage**  
 15 **Assembly for this budget and in the ongoing efforts to continue a community**  
 16 **dialogue that focuses on building on the momentum ASD has started to achieve.**

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Respectfully submitted,



Dr. Deena Bishop  
 Superintendent

27 DB/JA/AR

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 29 Attachments include:

30  
 31 February 19, 2019 Preliminary Budget Memo

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 33 Comb Bound / PDF Proposed FY 2019-20 Budget under separate cover

ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

ASD MEMORANDUM #114 (2018-2019)

February 4, 2019

TO: SCHOOL BOARD

FROM: DR. DEENA BISHOP, SUPERINTENDENT

SUBJECT: FY 2019-20 PRELIMINARY FINANCIAL PLAN AND BUDGET, AS  
AMENDED

ASD Core Value: *The district will be open, transparent and accountable to the public.*

RECOMMENDATION:

It is the Administration's recommendation that the School Board approve the fiscal year 2019-2020 Preliminary Budget and authorize an upper limit spending authority of \$885,858,600, inclusive of the following amendments.

AMENDMENT:

I move to amend line 490 (Other Expenses) in the FY1920 Preliminary Budget by deleting an increase of \$3,000 in funding for 2020 for School Board operations.

AMENDMENT:

I move to amend the FY1920 Preliminary Budget by adding a Legislative Budget Request increment of \$68 million to reduce class size across the district to 15 in K-3 and 25 in grades 4-12 based on the recommendations that arise from the Evidence Based Model (a zero-based budget development approach linking research based resource requirements to student performance) and contemporary research in class size matters on the long term success of students across their school years and beyond to success in life.

AMENDMENT:

I move to amend the FY1920 Preliminary Budget by adding a Legislative Budget Request increment of \$13 million to provide for half day pre-K for Anchorage students based on recommendations that arise from the Evidence Based Model (a zero-based budget development approach linking research based resource requirements to student performance) and contemporary research in on the long

term benefits of pre-K for students across their school years and beyond to success in life.

AMENDMENT:

I move to add \$200,000 to support the middle school model, to be taken from General Fund Balance

PERTINENT FACTS:

Consistent with the upper limit budget set in the Board's pro forma financial planning guidance, updated revenue projections, and Board amendments, the total Anchorage School District managed funds for FY 2019-20 is \$885.859 million, or about 12.7 percent above the prior year. Including the State of Alaska on-behalf payments, the total for all funds is \$940.859 million or about 13.1 percent higher than FY 2018-19. The following table shows the upper limit authority requested for each fund:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1]	Actual [1]	Actual [1]	Adopted Budget	Proposed Budget	FY19 Adopted vs. FY20 Proposed	
	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	\$	%
	General Fund	\$ 555.161	\$ 565.947	\$ 579.539	\$ 565.000	\$ 572.500	\$ 7.500
Project Carryover [2]	-	-	-	17.000	20.000	3.000	17.6%
Transportation Fund	31.487	23.524	23.799	25.132	25.029	(0.103)	-0.4%
Grants Fund	41.928	44.852	47.895	61.266	148.078	86.812	141.7%
Debt Service Fund	84.743	82.954	81.403	80.653	77.876	(2.777)	-3.4%
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Student Nutrition Fund	21.745	23.377	23.678	24.598	24.476	(0.122)	-0.5%
Student Activities Fund	7.904	7.748	7.254	7.900	7.900	-	0.0%
ASD Managed Total	742.968	748.402	763.568	785.777	885.859	100.082	12.7%
SOA PERS/TRS On-behalf	49.771	44.188	38.586	46.000	55.000	9.000	19.6%
Total All Funds	\$ 792.739	\$ 792.590	\$ 802.154	\$ 831.777	\$ 940.859	\$109.082	13.1%

[1] GAAP basis expenditures with on-behalf pension payments removed from individual funds

[2] Change in accounting practice for transparency and efficiency only - not additional funding

[3] Capital Projects includes capital legislative grants only; voter approved bond projects that are repaid through debt service have been excluded

Additional information regarding changes in revenue and expenditures specific to each fund can be found in the budget document as well as programmatic and staffing changes specific to academic programs and support services.

Once the FY 2019-20 Preliminary Budget is approved, it will become the Proposed Budget and be submitted to the Assembly no later than the first Monday in March.

After Assembly approval and the Legislative session has wrapped up, the District will produce the Adopted Budget, incorporating any changes made by those entities and approved by the School Board.

DB/MS/JA/MG/TR/TH/MF/AR

Prepared by: Andy Ratliff, Senior Director, OMB

Approved by: Jim Anderson, Chief Financial Officer  
Dr. Mark Stock, Deputy Superintendent  
Mike Graham, Chief Academic Officer  
Tom Roth, Chief Operating Officer  
Todd Hess, Chief Human Resource Officer  
Mike Fleckenstein, Chief Information Officer

Attachment - FY 2019-20 Preliminary Budget