

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 2020, the ASD tax need is calculated as follows:

Fiscal Year	Approving Document	Fiscal Year Tax Need		2020 Tax Need	2020
2019-2020	AO 2019-28	\$ 248,867,319	/2	\$ 124,433,660	Jan-Jun
2020-2021	AO 2020-18	\$ 255,880,604	/2	\$ 127,940,302	Jul-Dec
2019-2020 *	AO 2020-18	\$ 16,541,107		\$ 16,541,107	Jan-Jun
ASD Tax need for Tax Year Total				\$ 268,915,069	

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 2020 ASD mill rate, based on the 2020 ASD tax need and the Areawide service area assessed value at 03/25/2020, is calculated as follows:

$$\frac{\$ 268,915,069}{\$ 34,710,973,722} \times 1,000 = 7.75$$

* The 2020 ASD tax need includes an additional \$16,541,107 in local property taxes to pay bond debt associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Municipal Clerk's Office

Approved

Date: April 28, 2020

Submitted by: Chair of the Assembly at
the Request of the Mayor

Prepared by: Office of Management &
Budget

For Reading: April 14, 2020

**ANCHORAGE, ALASKA
AO NO. 2020 – 45**

**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 2020.**

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2020. 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 7.75 mills

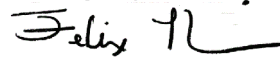
Section 2. The property tax amount approved for 2020 is:

Anchorage School District \$ 268,915,069

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

PASSED AND APPROVED by the Anchorage Assembly this 28th day of April, 2020.

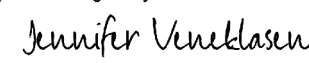
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Chair

ATTEST:

DocuSigned by:


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Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM No. 204 – 2020

Meeting Date: April 14, 2020

FROM: MAYOR

SUBJECT: 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 2020.

This memorandum transmits the ordinance to establish the 2020 tax rate and tax levy for the Anchorage School District (ASD).

The ASD tax rate and tax levy are based on the amount of property taxes approved to support the ASD operating budget in calendar year 2020.

These reflect approximately one half of the property taxes approved for ASD's fiscal year 2019-2020 operating budget per AO 2019-28 as Amended, and approximately one half of the property taxes approved for ASD's fiscal year 2020-2021 approved operating budget per AO 2020-18 as Amended.

THE ADMINISTRATION RECOMMENDS APPROVAL.

Prepared by:	Office of Management & Budget (OMB)
Approved by:	Lance Wilber, Director, OMB
Concur:	Kathryn Vogel, Municipal Attorney
Concur:	Alexander Slivka, CFO
Concur:	William D. Falsey, Municipal Manager
Respectfully Submitted:	Ethan A. Berkowitz, Mayor

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

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

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

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. That the FY 2019-2020 Proposed Anchorage School District
 Financial Plan in the amount of \$885,858,600 has been approved by the Anchorage
 Assembly and that, the amount of \$248,867,319 is 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 2019-2020 fiscal year.

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

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

ATTEST:

Chair

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.

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.

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%

	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%

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

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

Respectfully submitted,



Dr. Deena Bishop
Superintendent

DB/JA/AR

Attachments include:

February 19, 2019 Preliminary Budget Memo

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] 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

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

Municipal Clerk's Office
Amended and Approved
 Date: **March 24, 2020**

Submitted by: Chairman of the Assembly
 at the request of the
 School Board
 Prepared by: Anchorage School District
 For Reading: March 10, 2020

ANCHORAGE, ALASKA
 AO No. 2020-18, As Amended

1 AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT
 2 OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL
 3 DISTRICT FOR ITS FISCAL YEAR 2020-2021 AND DETERMINING AND
 4 APPROPRIATING THE PORTION OF THE ASSEMBLY APPROVED BUDGET
 5 AMOUNT TO BE MADE AVAILABLE FROM LOCAL SOURCES
 6

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 8 WHEREAS, the Anchorage Assembly's approval of the Anchorage School District
 9 annual operating budget is limited to approving the total amount, and it may
 10 increase or decrease the total amount; and
 11

12 WHEREAS, the Anchorage Assembly has no authorization to specify what
 13 specific line items within the ASD Budget are to be changed when it increases or
 14 decreases the total amount of the ASD Budget, but nothing prevents the
 15 Assembly from expressing what it hopes the Anchorage School Board will do to
 16 accommodate the increase or decrease; and
 17

18 WHEREAS, a \$2.8 Million increase to the ASD FY 20-21 Budget could provide the
 19 School District funding needed to maintain full schedule of classes daily, retain
 20 health educators, and obviate the need for the District's planned reduction of
 21 class instructional time one day per week at each school; and
 22

23 WHEREAS, the Anchorage School District should continue to seek cost savings,
 24 grants, and other opportunities that may become available to identify a source for
 25 adding such an increase; now, therefore
 26

27 THE ANCHORAGE ASSEMBLY ORDAINS:
 28

29 Section 1. That the FY 2020-2021 Proposed Anchorage School District
 30 Financial Plan in the amount of \$882,200,165 has been approved by the Anchorage
 31 Assembly and that, the amount of \$255,880,604 is 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 2020-2021 fiscal year.

Section 2. The District is also requesting an additional \$16,541,107 in local property taxes to pay bond debt associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

Section 3. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 24th day of March, 2020.


Chair

ATTEST



for Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

AM 93-2020

Meeting Date: March 10, 2020

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2020-18 ANCHORAGE SCHOOL DISTRICT
FY 2020-2021 FINANCIAL PLAN**PROPOSED FINANCIAL PLAN**

The Anchorage School Board has approved the Proposed Financial Plan and Budget for FY 2020-21 in the amount of \$882,200,165. The total proposed Anchorage School District budget by individual fund is projected as follows:

Municipal Upper Limit Summary

Governmental Funds Summary (in millions \$)	Actual [1] FY 2016-17	Actual [1] FY 2017-18	Actual [1] FY 2018-19	Adopted Budget FY 2019-20	Proposed Budget FY 2020-21	FY20 Adopted vs. FY21 Proposed	
						\$	%
General Fund	\$ 565.947	\$ 579.539	\$ 563.426	\$ 572.500	\$ 575.955	\$ 3.456	0.6%
Project Carryover [2]	-	-	-	20.000	25.000	5.000	25.0%
Transportation Fund	23.524	23.799	25.462	25.029	25.910	0.881	3.5%
Grants Fund	44.852	47.895	49.370	148.078	130.900	(17.178)	-11.6%
Debt Service Fund	82.954	81.403	77.266	77.876	82.394	4.518	5.8%
Capital Projects Fund [3]	-	-	-	10.000	10.000	-	0.0%
Student Nutrition Fund	23.377	23.678	22.271	24.476	24.141	(0.335)	-1.4%
Student Activities Fund	7.748	7.254	6.268	7.900	7.900	-	0.0%
ASD Managed Total	748.402	763.568	744.063	885.859	882.200	(3.659)	-0.4%
SOA PERS/TRS On-behalf	44.188	38.586	49.218	55.000	52.000	(3.000)	-5.5%
Total All Funds	\$ 792.590	\$ 802.154	\$ 793.281	\$ 940.859	\$ 934.200	\$ (6.659)	-0.7%

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

[2] 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 \$255,880,604, an increase of \$7,013,285 from the prior year, or about 2.8 percent, and the upper limit spending authorization of \$882,200,165 for FY 2020-21, a decrease of \$3,658,435 from the prior year.

Additionally, the District is requesting \$16,541,107 in property taxes to pay costs associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

AO 2020 - 18

The total tax request to fund the District's FY 2020-21 budget and repay prior bond debt is \$272,421,711. The associated mill rate is expected to increase to 7.74 for calendar year 2020, an increase of about 8.25 percent.

PROPERTY TAXES AND ENROLLMENT

The chart below shows the amount of taxes the District is requesting by both fiscal year (FY), which is July 1 through June 30, and calendar year (CY). Fiscal year taxes are collected over the course of two calendar years, e.g. the second half of the FY 20 tax request (January 1, 2020 – June 30, 2020) and the first half of the FY 21 tax request (July 1, 2020 – December 31, 2020) makes up the total calendar year 2020 request.

FY 2020-21 Proposed Budget Property Tax Request

	Approved Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	248,867,319	255,880,604	7,013,285	2.82%
Total Property Taxes (CY)	247,221,383	252,373,963	5,152,580	2.08%
Estimated Assessed Valuation (CY)	34,559,295,046	34,752,284,382	192,989,336	0.56%
Estimated Mill Rate (CY)	7.15	7.26	0.11	1.54%

Calendar Year Request with Unfunded Bond Debt

	Approved Budget FY 2019-2020	Proposed Budget FY 2020-2021	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	247,221,383	252,373,963	5,152,580	2.08%
Unfunded Bond Debt for FY20 (CY)	-	16,541,107	16,541,107	100.00%
Total Calendar Year Request	247,221,383	268,915,070	21,693,687	8.78%
Estimated Mill Rate (CY)	7.15	7.74	0.59	8.25%

	Actual FY 2019-2020 Sept. 30, 2019	Projected FY 2020-2021 Sept. 30, 2020	Increase/ (Decrease)	Percent Change
Student Enrollment	46,229	45,813	(416)	-0.90%
Students with Intensive Needs	1,029	1,091	62	6.03%

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

The FY 2020-21 Proposed Financial Plan and Budget continues the Anchorage School Board's commitment to improving the education of all students.

1 The Anchorage School District requests the full support of the Anchorage
2 Assembly for this budget and in the ongoing efforts to continue a community
3 dialogue that focuses on building on the momentum ASD has started to achieve.
4

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6
7 Respectfully submitted,

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10
11 Dr. Deena Bishop
12 Superintendent
13

14 DB/JA/AR
15

16 Attachments include:
17

18 February 18, 2021 Preliminary Budget Memo
19

20 Comb Bound / PDF Proposed FY 2020-21 Budget under separate cover