

## 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 2021, the ASD tax need is calculated as follows:

<b>Fiscal Year</b>	<b>Approving Document</b>	<b>Fiscal Year Tax Need</b>		<b>2021 Tax Need</b>	<b>2021</b>
2020-2021	AO 2020-18	\$ 255,880,604	/2	\$ 127,940,302	Jan-Jun
2021-2022	AO 2021-23	\$ 255,406,416	/2	\$ 127,703,208	Jul-Dec
2021 *	AO 2021-29	\$ 37,786,086		\$ 37,786,086	Jan-Dec
<b>ASD Tax need for Tax Year Total</b>				<b>\$ 293,429,596</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.

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

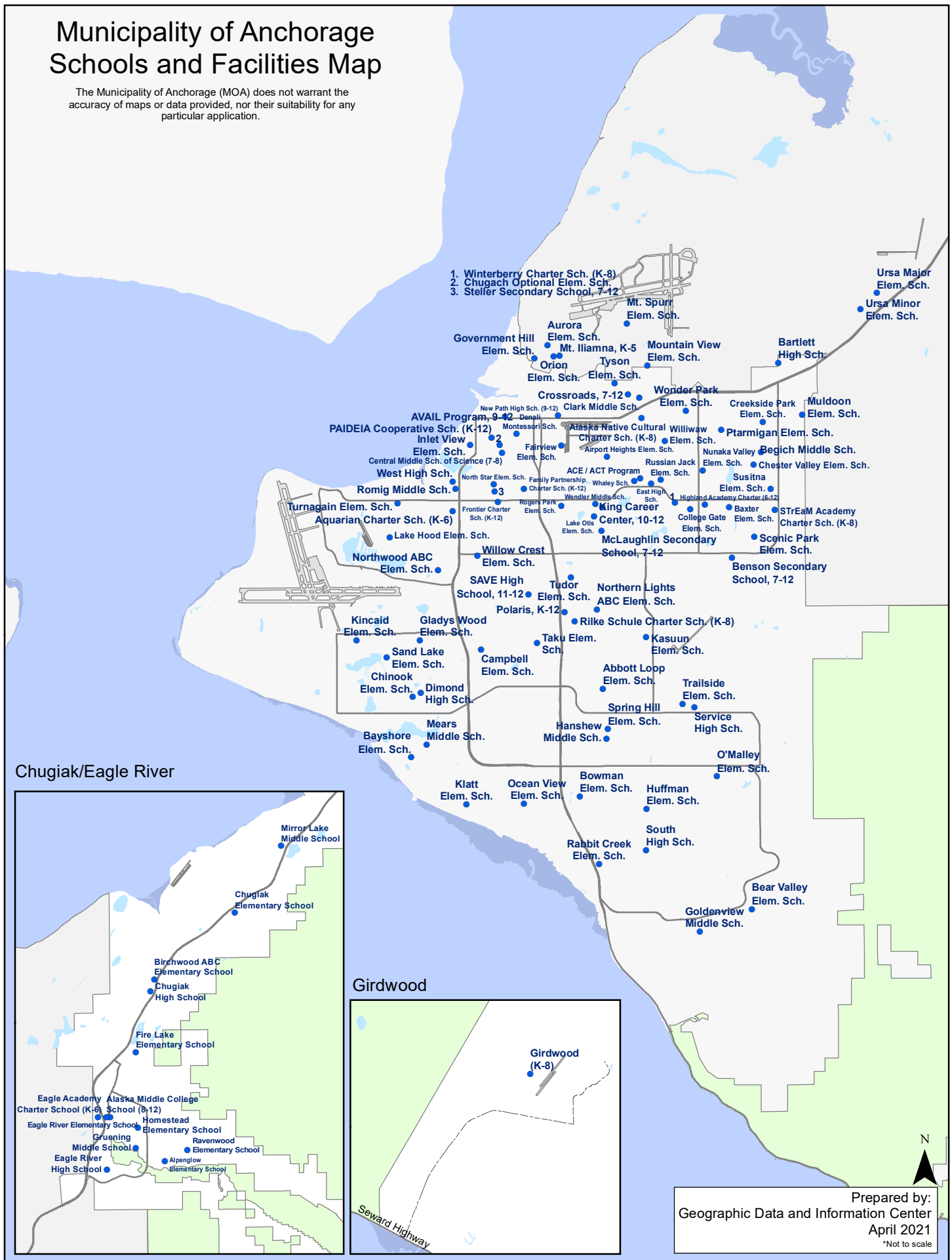
The 2021 ASD mill rate, based on the 2021 ASD tax need and the Areawide service area assessed value at 04/09/2021, is calculated as follows:

$$\frac{\$ 293,429,596}{\$ 34,626,424,977} \times 1,000 = 8.47$$

\* The 2021 ASD tax need includes \$37,786,086 to pay bond debt associated with the 100 percent veto in State bond debt reimbursement that is tied to bonds passed prior to 2015.

# Municipality of Anchorage Schools and Facilities Map

The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.



## Municipal Clerk's Office

**Immediate**  
**Reconsideration Failed**

Date: **April 27, 2021**

**Approved**

Date: **April 27, 2021**

Submitted by: Chair of the Assembly at the  
 Request of the Acting Mayor  
 Prepared by: Office of Management & Budget  
 For Reading: April 13, 2021

**ANCHORAGE, ALASKA**  
**AO NO. 2021 – 37**

**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 2021.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rate of tax levy for the Anchorage School District for tax year 2021. The Anchorage Assembly levies this tax upon the full value of all assessed taxable real and personal property, separated by the Anchorage School District Bond Debt associated with the Governor's 100 percent reduction in State bonds debt reimbursement that is tied to bonds passed prior to 2015, as follows:


Areawide Schools – Operations	a tax of 7.38 mills
Areawide Schools – Bond Debt Reimb	<u>a tax of 1.09 mills</u>
	Total tax of 8.47 mills

**Section 2.** The property tax amount approved for 2021 is:

Anchorage School District – Operations	\$255,643,510
Anchorage School District – Bond Debt Reimb	<u>\$37,786,086</u>
	Total \$293,429,596

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

PASSED AND APPROVED by the Anchorage Assembly this 27th day of April, 2021.



Chair

ATTEST:



Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

**AM No. 196 – 2021**

Meeting Date: April 13, 2021

**FROM: ACTING 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 2021.**

This memorandum transmits the ordinance to establish the 2021 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 2021 as follows:

- approximately one half of the property taxes approved for ASD's fiscal year 2020-2021 operating budget, per AO 2020-18 as Amended
- approximately one half of the property taxes approved for ASD's fiscal year 2021-2022 approved operating budget, per AO 2021-23 (S)
- property taxes to pay bond debt associated with the 100 percent veto in State bond debt reimbursement that is tied to bonds passed prior to 2015, per AO 2021-29 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:	Anna C. Henderson, Municipal Manager
Respectfully Submitted:	Austin Quinn-Davidson, Acting Mayor

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  
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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:  
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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.

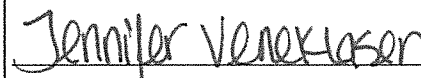
Section 2. The District is also requesting an additional \$16,541,107 in local property taxes to pay bond debt associated with the Governor's 50 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

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

  
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%

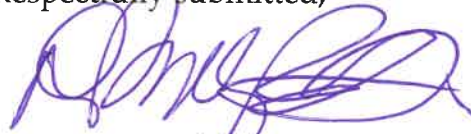
Additional information regarding changes in revenue and expenditures specific to each fund as well as programmatic and staffing changes specific to academic programs and support services can be found in the budget document.

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.  
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7 Respectfully submitted,

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11 Dr. Deena Bishop  
12 Superintendent  
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14 DB/JA/AR  
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16 Attachments include:  
17

18 February 18, 2021 Preliminary Budget Memo  
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20 Comb Bound / PDF Proposed FY 2020-21 Budget under separate cover

Municipal Clerk's Office

**Approved**Date: **March 23, 2021**Submitted by: Assembly Members Zaletel  
and LaFrance

Prepared by: Assembly Counsel

For Reading: March 9, 2021

## ANCHORAGE, ALASKA

AO No. 2021-23(S)

AN ORDINANCE DETERMINING AND APPROVING THE TOTAL AMOUNT OF THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2021-2022 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 2021-2022 Proposed Anchorage School District Financial Plan in the amount of \$841,318,521 has been approved by the Anchorage Assembly and that, the amount of \$255,406,416 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 2021-2022 fiscal year.

**[SECTION 2. THE DISTRICT IS ALSO REQUESTING AN ADDITIONAL \$37,786,086 IN LOCAL PROPERTY TAXES TO PAY BOND DEBT ASSOCIATED WITH THE GOVERNOR'S 100 PERCENT REDUCTION IN STATE BOND DEBT REIMBURSEMENT THAT IS TIED TO BONDS PASSED PRIOR TO 2015.]**

Section 2[3]. That this ordinance is effective upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly, this 23rd day of March, 2021.

ATTEST:

Chair



Municipal Clerk

## MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

AM 100-2021

Meeting Date: March 9, 2021

FROM: ANCHORAGE SCHOOL DISTRICT

SUBJECT: AO 2021-23 ANCHORAGE SCHOOL DISTRICT  
FY 2021-2022 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 \$841,318,521. 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 2017-18	Actual [1] FY 2018-19	Actual [1] FY 2019-20	Adopted Budget FY 2020-21	Proposed Budget FY 2021-22	FY21 Adopted vs. FY22 Proposed	
						\$	%
General Fund	\$ 579.539	\$ 563.426	\$ 564.115	\$ 575.955	\$ 565.430	\$ (10.525)	-1.8%
Project Carryover [2]	-	-	-	25.000	25.000	-	0.0%
Transportation Fund	23.799	25.462	23.668	25.910	25.809	(0.101)	-0.4%
Grants Fund	47.895	49.370	46.075	130.900	112.619	(18.281)	-14.0%
Debt Service Fund	81.403	77.266	77.175	82.394	70.570	(11.824)	-14.4%
Capital Projects Fund [3]	5.497	4.367	2.775	10.000	10.000	-	0.0%
Student Nutrition Fund	23.678	22.271	21.595	24.141	23.990	(0.151)	-0.6%
Student Activities Fund	7.254	6.268	4.439	7.900	7.900	-	0.0%
ASD Managed Total	769.065	748.430	739.842	882.200	841.318	(40.882)	-4.6%
SOA PERS/TRS On-behalf	38.586	49.218	55.106	52.000	55.000	3.000	5.8%
Total All Funds	\$ 807.651	\$ 797.648	\$ 794.948	\$ 934.200	\$ 896.318	\$ (37.882)	-4.1%

[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 and General Fund contributions 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 \$255,406,416, a decrease of \$474,188 from the prior year, or about 0.19 percent, and the upper limit spending authorization of \$841,318,521 for FY 2021-22, a decrease of \$40,881,653 from the prior year.

Additionally, the District is requesting \$37,786,086 in property taxes to pay costs associated with the Governor's 100 percent reduction in State bond debt reimbursement that is tied to bonds passed prior to 2015.

The total tax request to fund the District's FY 2021-22 budget and repay prior bond debt is \$293,192,502. The associated mill rate is expected to increase to 8.49 for calendar year 2021, an increase of about 9.77 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 21 tax request (January 1, 2021 – June 30, 2021) and the first half of the FY 22 tax request (July 1, 2021 – December 31, 2021) makes up the total calendar year 2021 request.

### FY 2021-22 Proposed Budget Property Tax Request

	Approved Budget FY 2020-2021	Proposed Budget FY 2021-2022	Increase/ (Decrease)	Percent Change
Total Property Taxes (FY)	255,880,604	255,406,416	(474,188)	-0.19%
Total Property Taxes (CY)	252,373,963	255,643,511	3,269,548	1.30%
Estimated Assessed Valuation (CY)	34,752,284,382	34,546,752,248	(205,532,134)	-0.59%
Estimated Mill Rate (CY)	7.26	7.40	0.14	1.93%

### Calendar Year Request with Unfunded Bond Debt

	Approved Budget FY 2020-2021	Proposed Budget FY 2021-2022	Increase/ (Decrease)	Percent Change
Total Property Taxes (CY)	252,373,963	255,643,511	3,269,548	1.30%
Unfunded Bond Debt for FY21 (CY)	16,541,107	37,786,086	21,244,979	128.44%
Total Calendar Year Request	268,915,070	293,429,597	24,514,527	9.12%
Estimated Mill Rate (CY)	7.74	8.49	0.76	9.77%

	Actual FY 2020-2021 Sept. 30, 2020	Projected FY 2021-2022 Sept. 30, 2021	Increase/ (Decrease)	Percent Change
Student Enrollment	41,962	45,266	3,304	7.87%
Students with Intensive Needs	949	1,025	76	8.01%

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 2021-22 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.

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7 Respectfully submitted,

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9 Dr. Deena Bishop  
10 Superintendent

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12 DB/JA/AR

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14 Attachments include:

15  
16 February 16, 2021 Preliminary Budget Memo

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18 Comb Bound / PDF Proposed FY 2021-22 Budget under separate cover



# MUNICIPALITY OF ANCHORAGE

## *ASSEMBLY INFORMATION MEMORANDUM*

No. AIM 42-2021

Meeting Date: March 9, 2021

**From: MAYOR**

**Subject: BUDGET ADVISORY COMMISSION ANCHORAGE SCHOOL DISTRICT  
FY 21-22 BUDGET RESOLUTION**

Attached is a resolution from the Municipal Budget Advisory Commission recommending the Assembly continue to support public education and approve the FY 2021-22 Proposed Budget.

Prepared by: Lance Wilber, Director, Office of Management & Budget  
Respectfully submitted: Austin Quinn-Davidson, Acting Mayor

Budget Advisory Commission Anchorage School District FY 21-22 Budget Resolution  
Resolution 2021-1

**Resolution recommending the Anchorage Assembly approve the school district budget**

**Whereas;** The Budget Advisory Committee had received and reviewed the Anchorage School District Fiscal Year (FY 2021-2022) budget at the February 4<sup>th</sup> and March 4<sup>th</sup> meetings;

**Whereas;** The Anchorage School District explained the challenge and difficult choices they considered given the fiscal constraints they faced in development of the proposed budget;

**Whereas;** Anchorage School District has submitted its FY 2021-22 budget with a requested upper limit spending authority of \$841,318,521, of which \$255,406,416 would come from local property taxes;

**Whereas;** Recent property tax amounts contributed by the Municipality include \$245.6 million in FY19, \$248.9 million in FY20, and \$255.88 million in FY21;

**Whereas;** The total decrease in taxes is for the General Fund (+\$4.11 million, of which \$4.40 million is due to increased Required Local Contribution, partially offset by lower additional allowable contributions), Transportation (-\$1.37 million), and Debt Service (-\$3.21 million);

**Whereas;** of the FY22 amount being requested, \$2.68 million is being requested to fund Pupil Transportation to keep the same level of service currently being provided;

**Whereas;** the District has included \$37.79 million in AO 2021-23 to pay for the unfunded portion of the State Bond Debt Reimbursement Program;

**Whereas;** The District cannot levy taxes and is reliant upon the Municipality to collect on its behalf;

**Whereas;** The District is subject to a cap by the State on how much funding the Municipality can contribute. Anchorage has continued to provide the full amount of support, allowed by state law, for many years;

**Whereas;** The BAC encourages the Administration and Assembly to request that the legislature reexamine the Base Student Allocation (BSA) formula.

**Now Therefore Be it Resolved:** that the Municipal Budget Advisory Commission recommends the Anchorage Assembly continue to support public education and approve the FY 2021-22 Proposed Budget.

Passed and approved on this date: 04-Mar-2021

Alyssa Rodrigues



Budget Advisory Commission, Chair

Municipal Clerk's Office  
**Amended and Approved**  
 Date: **March 23, 2021**

Submitted by: Assembly Members Zaletel  
 and LaFrance  
 Reviewed by: Assembly Counsel  
 For Reading: March 23, 2021

ANCHORAGE, ALASKA  
 AO No. 2021-29, As Amended

AN ORDINANCE APPROVING AN AMOUNT TO BE MADE AVAILABLE FROM  
 LOCAL SOURCES FOR SCHOOL BOND DEBT REIMBURSEMENT FOR BONDS  
 PASSED PRIOR TO 2015.

WHEREAS, the Anchorage School District requests \$37,786,086 in local property  
 taxes to pay bond debt associated with the Governor's 100 percent reduction in State  
 bond debt reimbursement that is tied to bonds passed prior to 2015;

WHEREAS, the Anchorage Assembly desires to separately consider and take action  
 on the school bond debt reimbursement, apart from the remainder of the ASD  
 budget for FYI 2021-2022; now, therefore

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. The Anchorage School District requests \$37,786,086 in local  
 property taxes to pay bond debt associated with the [GOVERNOR'S ]100 percent  
veto[REDUCTION] in State bond debt reimbursement that is tied to bonds passed  
 prior to 2015 is hereby approved.

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

PASSED AND APPROVED by the Anchorage Assembly, this 23rd day of March,  
 2021.



Chair

ATTEST:



Municipal Clerk