

ANCHORAGE SCHOOL DISTRICT  
ANCHORAGE, ALASKA

MEMORANDUM

November 2, 2009

TO: SCHOOL BOARD

FROM: OFFICE OF THE SUPERINTENDENT

SUBJECT: FY 2010-2011 FINANCIAL PLANNING WORK SESSION

Attached is an information packet containing schedules to be discussed at the FY 2010-2011 Financial Planning Work Session. The packet includes preliminary revenue and expenditure projections. The revenue projections are based on the continuation of the Governor and Legislature's adjustments to the Alaska School Public Funding formula approved during the Twenty-fifth Legislative session. The adjustments to the Alaska School Public Funding formula for FY 2010-2011 include an increase to the base student allocation from \$5,580 to \$5,680, an increase in the Intensive Needs student population funding level from 11 times to 13 times, and a provision for an annual Consumer Price Index (CPI) adjustment to pupil transportation funding. The use of 2.5 percent for the CPI (also being used by the Municipality) means an estimated increase from \$402 in the current year to \$412 for FY 2010-2011. This amount will then be used to multiply the school district's ADM, less the ADM for the district's correspondence to calculate the pupil transportation revenues.

These projections also continue with the Teachers' Retirement System (TRS) and Public Employees' Retirement System (PERS) multi-employer cost-sharing plan. This plan provides the mechanism of allocating the annual payment by the State on behalf of the district for the unfunded past service costs in excess of levels specified in statute. The projections being presented assume the TRS and PERS rates adopted by the Alaska Retirement Management Board (ARMB) for 2011. The TRS rate will decrease from the current FY 2009-2010 rate of 39.53 percent to 38.56 percent; and the PERS rate will increase from the current rate of 27.65 percent to 27.96 percent.

As we all know, the local property tax assessment has become a very dynamic community concern. With that in mind the school district sought early discussions with the Anchorage Assembly to provide an indication of what the district could expect from the Municipality of Anchorage property tax contribution to the ASD General Fund. On Tuesday October 27, 2009, AR NO. 2009-250(S), *a resolution of the Anchorage Municipal Assembly regarding the annual operating budget of the Anchorage School District for its fiscal year 2010-2011* was submitted. After a discussion which included clarifying amendments, AR NO. 2009-250(S) as amended was approved; the Anchorage Assembly anticipates approving up to \$191,994,683 in property tax revenue and up to \$4,799,867 in additional property tax revenue for additional General Fund spending for functions currently operated or funded by the Municipality. Currently in the packet before you, half of the cost for the School Resource

Officers and the MOA Risk Management Director in the amount of \$1,284,575 are charted against this additional allowable property tax revenue **along with the corresponding expenditures** leaving a balance of \$3,515,292 to be used for other cost sharing expenditures between the Municipality and ASD.

Also included are program maintenance level assumptions used to formulate the preliminary projections being presented and a list of further subject matters that are under consideration.

The scenario of revenue and expenditure projections for FY 2010-2011 *without going to the tax cap* that includes the additional revenues resulting from the adjustments made to the Alaska School Public Funding formula still results in a fiscal gap. **The projected fiscal gap is estimated at \$15.4 million.** In the absence of the Assembly's action, the fiscal gap would decrease to approximately \$7.0 million if the district was allowed as in prior years to go to the property tax cap limitation.

These financial projections are the beginning of the budget development process prior to expenditure reductions and/or revenue enhancements that will be made to the FY 2010-2011 Financial Plan to bring it into balance. On November 9, the school board will be establishing the budget cost ceiling by setting spending limits and assumptions for the FY 2010-2011 budget preparation process. During the discussions with the school board at this work session we would like to receive suggestions and changes that may impact the revenue and expenditure pro forma budget that will be brought forward to the school board on November 9, 2009 for action. The administration would also like a discussion regarding the possibility of increasing various fees, the use of undesignated fund balance as a revenue source to fund the fiscal gap and/or one-time expenditures, and its use to continue to support the computer refresh program. At this time multi-year projections are not included based on insufficient information regarding the reductions required to be made in FY 2010-2011 and/or uncertainty regarding possible revenue alternatives that may be adopted locally or statewide in the future.

The budget development process is already under way. The schools and units are preparing their program budgets based on known information at this time. Community input will be encouraged and opportunities for budgetary feedback will also be accessible through the district web site. Information obtained from the four community forums scheduled during the months of November and December will be reviewed by the administration. We will consider the feasibility of implementing these recommendations as we continue the budget preparation process.

It would also be beneficial for the administration to be informed at the work session of budget expenditures and/or revenue adjustments that the school board would like the administration to further review.

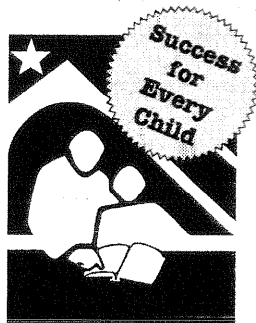
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Attachment

Prepared by: Marie S. Laule, Budget Director

Approved by: Janet Stokesbary, Chief Financial Officer

**ANCHORAGE SCHOOL DISTRICT**  
**Anchorage, Alaska**



**Anchorage School District**

*Educating All Students for Success in Life*

**PRELIMINARY  
FINANCIAL PLANNING  
WORK SESSION  
FY 2010-2011**

November 2, 2009

SCENARIO WITHOUT GOING TO THE TAX CAP (AR NO. 2009-250(S)) as Amended				
FUND	All Funds			
	FY 2009-2010 Revised	FY 2010-2011 Pro Forma Revenues	FY 2010-2011 Pro Forma Expenditures	FY 2010-2011 Budget Shortfall
General	\$598,467,232	\$616,315,924	\$631,725,000 (A)	(\$15,409,076)
Food Service	16,828,000	17,809,900	17,809,900	0
Debt Service	85,907,658	85,873,992	85,873,992	0
L/S/F Grants	62,200,000	67,200,000	67,200,000	0
Stimulus Funds	67,437,190			
All Funds	<u>\$830,840,080</u>	<u>\$787,199,816</u>	<u>\$802,608,892</u>	<u>(\$15,409,076)</u>
<b>Local Taxes</b>				<b>Increase/Decrease</b>
General	\$191,913,748	\$193,279,258	(B)	\$1,365,510
Debt Service	41,033,834	40,939,614		(94,220)
Total	<u>\$232,947,582</u>	<u>\$234,218,872</u>		<u>\$1,271,290</u>
Projected Enrollment - Sept. 30	48,548	49,596		
Actual Enrollment - Sept. 30	49,243			
Actual Enrollment FTE - Sept. 30	49,049			
Enrollment FTE		49,338		
(A) ASD Fund Balance, more reductions needed to balance				
* Alaska Public School Funding Program (\$5,680 BSA, 13 times for Intensive Needs, and 2.5% CPI Adjustment for Pupil Transportation funding).				
(B) Includes \$1,284,575 of the \$4,799,867 as presented in Anchorage Assembly's AR NO.2009-250(S) as amended (10/27/2009)				
The \$80,935 of additional tax revenue represents what ASD was allowed under the tax cap limitation for FY 2009-2010 and referenced in AR NO. 2009-250(S) as amended.				
SCENARIO GOING TO THE TAX CAP				
FUND	All Funds			
	FY 2009-2010 Revised	FY 2010-2011 Pro Forma Revenues	FY 2010-2011 Pro Forma Expenditures	FY 2010-2011 Budget Shortfall
General	\$598,467,232	\$624,741,126	\$631,725,000 (A)	(\$6,983,874)
Food Service	16,828,000	17,809,900	\$17,809,900	0
Debt Service	85,907,658	85,873,992	\$85,873,992	0
L/S/F Grants	62,200,000			
Stimulus Funds	67,437,190	67,200,000	\$67,200,000	0
All Funds	<u>\$830,840,080</u>	<u>\$795,625,018</u>	<u>\$802,608,892</u>	<u>(\$6,983,874)</u>
<b>Local Taxes</b>				<b>Increase/Decrease</b>
General	\$191,913,748	\$201,457,450		\$9,543,702
Debt Service	\$41,033,834	\$40,939,614		(94,220)
Total	<u>\$232,947,582</u>	<u>\$242,397,064</u>		<u>\$9,449,482</u>
Projected Enrollment - Sept. 30	48,548	49,596		
Actual Enrollment - Sept. 30	49,243			
Actual Enrollment FTE - Sept. 30	49,049			
Enrollment FTE		49,338		
(A) ASD Fund Balance, more reductions needed to balance				
* Alaska Public School Funding Program (\$5,680 BSA, 13 times for Intensive Needs, and 2.5% CPI Adjustment for Pupil Transportation funding).				

REVENUES				
General Fund WITHOUT GOING TO THE TAX CAP (AR NO. 2009-250(S)) as Amended				
				FY 2010-2011 Pro Forma
<b>LOCAL</b>				
<b>Taxes - without going to the tax cap</b>				\$ 193,279,258
(B) Includes \$1,284,575 of the \$4,799,867 as presented in Anchorage Assembly's AR NO. 2009-250(S) as amended (10/27/2009). The \$80,935 of additional tax revenue represents what ASD was allowed under the tax cap limitation for FY 2009-2010 and referenced in AR NO. 2009-205(S) as amended.				
AR NO. 2009-250(S) as amended up \$4.8 M to of taxes will be allowed \$ 4,799,867 for expenditures previously operated /funded by the Municipality				
-School Resource Officers (partial funding) (1,214,575)				
-Risk Management Manager (partial funding) (70,000)				
Balance for transfer of expenditures currently funded by Municipality \$ 3,515,292				
-See Computation of Property Tax Limitation (See page 6)				
<b>Other Local</b>				
-Based on prior year's revenue trend				2,502,500
-Possible user fee increases				
-Current family cap for activity fees				
<b>E-Rate</b>				
-Based on prior year's revenue trend				1,000,000
<b>Interest Earnings</b>				
-Based on current year and future outlook				2,600,000
<b>Fund Balance</b>				
(Undesignated fund balance at 6/30/09 = \$23.509 million)				
-Percentage of remaining Fund Balance with and without usage and corresponding Fiscal Gap				
	Revenues	Fiscal Gap	% Fund Balance Remaining	
No Usage	\$0	\$15,409,076	3.72%	
Use \$3.9M	\$3,900,000	\$11,509,076	3.10%	
Use \$4.5M	\$4,500,000	\$10,909,076	3.01%	
Use \$5.0M	\$5,000,000	\$10,409,076	2.93%	
Based on the assumption currently being used for General Fund expenditures and agreement for bond rating percent				\$ 199,381,758
<b>STATE</b>				
<b>Foundation Program</b>				\$ 311,746,746
-Impact of increased assessed valuation, increased enrollment, and Federal Impact Aid 48,486 ADM including correspondence equates to 73,870.99 Adjusted ADM				
<b>Quality Grant</b>				1,181,936
-No increase - \$16 per Adjusted ADM				
<b>Pupil Transportation</b>				19,976,000
-District-operated and contracted Transportation State reimbursement annual CPI (Used 2.5% / \$412) This amount is then multiplied by the school district's ADM, less the ADM for the district's correspondence program				
<b>State PERS/TRS Reimbursement</b>				68,341,000
Assumes State pays incremental cost TRS (26.00%) and PERS (5.96%)				
<b>Supplemental Funding and Grants</b>				408,484
- On-Base Schools				
				\$ 401,654,166
<b>FEDERAL</b>				
<b>Federal Impact Aid</b>				\$ 13,500,000
-Medicaid				1,000,000
<b>JROTC</b>				780,000
-Based on prior year revenue trend				
				\$ 15,280,000
<b>Total General Fund</b>				\$ 616,315,924

<b>REVENUES</b>	
<b>Food Service Fund</b>	
	<b>FY 2010-2011 Pro Forma</b>
Local Sources	\$ 5,284,675
State Sources Supplemental TRS/PERS Reimbursement	300,000
Federal Sources	11,625,225
Fund Balance	600,000
<b>Total Food Service Fund</b>	<b>\$ 17,809,900</b>
<p>Note: Estimated 5.8% increase based on estimated program requirements; no price increases included.                      (Undesignated fund balance at 6/30/09 = \$1,074,328. Use of \$600,000 results in 2.6% remaining fund balance.)                      No increase in meal prices; fund balance will be used to support major equipment purchases.</p>	
<b>Debt Service Fund</b>	
	<b>FY 2010-2011 Pro Forma</b>
Local Sources (Taxes)	\$ 40,939,614
State Sources	44,934,378
<b>Total Debt Service Fund</b>	<b>\$ 85,873,992</b>
<p>Note: Does not include debt service on any proposed future propositions or sale of authorized unsold bonds.</p>	
<b>Local, State and Federal Grants Fund</b>	
	<b>FY 2010-2011 Pro Forma</b>
Local Special Grants	\$ 1,082,000
State Special Grants	1,727,000
State Sources Supplemental TRS/PERS Reimbursement	6,263,000
Federal Special Grants	58,128,000
<b>Total Local, State and Federal Grants Fund</b>	<b>\$ 67,200,000</b>
<p>Note: FY 2010-2011 still under further review with grant writers and federal legislation; does not include stimulus funds previously included in FY 2009-2010.</p>	

FY 2010-2011 EXPENDITURES GENERAL FUND	
UNKNOWNNS	ASSUMPTIONS
<p><b>Contracts Pending</b>            FY 2010-2011            -AEA (Anchorage Education Association)            -LOCAL 959 (Teamsters Warehouse &amp; Maintenance-medical only)</p> <p><b>Purchase Services/Supplies and Equipment</b>            -Effect of fluctuation of oil prices and delivery of products            -Final utility rate adjustments</p> <p><b>Transportation</b>            -Effect of fluctuation of oil prices on pump charges</p> <p><b>Continuation of emergency preparedness exercises</b></p> <p><b>Fiscal Gap</b>            Budget recommendations for reductions/enhancements            -Community Forums            -Community, staff and student recommendations            -Administration            -School Board</p> <p><b>Future Bond Propositions</b>            -Future bond propositions and sale (no new bond propositions - or sales are included)</p> <p><b>Assessment/Testing Impact</b>            -Additional evaluation and surveys</p> <p><b>Stimulus Funding</b>            -Competitive grants from other agencies that the district may be eligible to apply</p>	<p><b>Staffing Adjustments</b>            -Adjustments made for staffing based on enrollment changes and rural-urban transitioning and immigration from other countries (over 90 languages other than English)</p> <p><b>PTR - Pupil to Classroom Teacher Staff</b>            -Continue with same staffing ratio            Kindergarten: 20.5 to 1            Grade 1: 21.0 to 1            Grade 2-3: 24.0 to 1            Grade 4-6: 27.0 to 1            Grade 7-8: 25.54 to 1            Grade 9-12: 27.08 to 1            Special Education - Staffing is based upon demonstrated need and program (consistent with current year).</p> <p><b>Settled Contracts</b>            FY 2010-2011            -APA (Alaska Principals Association)            -ACE (Anchorage Council of Education)            -LOCAL 959 (Bus Drivers)            -LOCAL 71 (Custodians)            -TOTEM</p> <p><b>Average Teacher Salary</b>            -Volume of new hires, attrition and the level of educational attainment in FY 2010-2011 will impact average teacher salary calculation as well as delayed certification processing by the State</p> <p><b>Medical</b>            -Based on settled bargaining unit contracts.            -Consideration for new hire medical delay</p> <p><b>TRS</b>            - Used the same retirement rate of 12.56% as used in FY 2009-2010</p> <p><b>PERS</b>            - Used the same retirement rate of 22.00% as used in FY 2009-2010</p> <p><b>State PERS/TRS Reimbursement</b>            -State's payment towards PERS/TRS on behalf of ASD            PERS - (27.96% - 22.00% = 5.96%)            TRS - (38.56% - 12.56% = 26.00%)</p> <p><b>Other Benefits</b>            -Other mandatory benefit adjustments included</p> <p><b>Major Maintenance Projects</b>            -Current level of funding for major maintenance projects for some of the District's more than 93 school facilities at \$2.43 Million</p> <p><b>Transportation</b>            -Estimated increase based on 2.5% COLA for contracted transportation            -Increase in number of homeless students in need of transportation to school</p>

FY 2010-2011 EXPENDITURES GENERAL FUND	
UNKNOWNNS	ASSUMPTIONS
	<p><b>Other Purchased Contractual Services</b>            -Adjustments made for known cost increases</p> <p><b>Computer Refresh</b>            -Students computers - maintain FY 2009-2010 level of \$4.954 M to continue annual computer refresh</p> <p><b>Utilities</b>            -Utilities based on estimated rate increases provided by utility companies, weather forecasts.            Charges range from current year budget to next year's projections from 10% reduction to 35% increase</p> <p><b>Supplies</b>            -Adjustments made for student enrollment            -Per-pupil allocation same as in FY 2009-2010              -Elementary - \$93              -Middle Level - \$98              -High School - \$102</p> <p><b>Equipment</b>            -Equipment between \$5,000-\$50,000 to be purchased from Equipment Replacement Fund</p> <p><b>Student Information System ZANGLE</b>            -Continued training</p> <p><b>Charter Schools</b>            -Continue eight School Board approved Charter Schools. Assumes Correspondence categorization for Family Partnership and Frontier.</p>

Anchorage School District  
Fiscal Year 2010-2011

COMPUTATION OF MUNICIPAL PROPERTY TAX LIMITATION  
Taxes Allowable under the Charter Limit (Scenario 1) vs. Flat Funding (Scenario 2) and Shared Services Allowance (Scenario 3)

	Scenario 1	Scenario 2	Work Session Nov. 2, 2009 AR NO. 2009-250(S) Scenario 3 (5)	Balance after Work Session Application AR NO. 2009-250(S) as amended (5)
Taxes Projected—Anchorage School District FY 2009-2010	\$ 232,947,582	\$ 232,947,582	\$ 232,947,582	
Less: Prior Year Taxes Required for Debt Service	41,033,834	41,033,834	41,033,834	
Net Taxes Approved for General Fund	191,913,748	191,913,748	191,913,748	
Additional Allowable Charter Property Tax for FY 2009/2010	80,935	80,935	80,935	
Total Allowable Charter Property Tax for FY 2009/2010 (1)	191,994,683	191,994,683	191,994,683	
<b>Adjustment Factors</b>				
Population— 5 year Average 0.5 %		No use of	No use of	
CPI—5 year Anchorage Urban 3.1		Adjustment Factors	Adjustment Factors	
3.6 %	6,911,809			
Basic Tax Limitation	198,906,492	191,994,683	191,994,683	\$ (6,911,809)
<b>Plus Exclusions:</b>				
Judgments/Legal Settlements	157,281			(157,281)
Taxes for Operations and Maintenance on New Voter Approved Facilities		No O & M	No O & M	
Taxes Requested on New Construction/Property Improvements (2)	2,393,677	No use of	No use of	(2,393,677)
		Adjustment Factors	Adjustment Factors	
<b>Plus Shared Services with the Municipality (AR NO. 2009-250(S): (5)</b>				
School Resource Officers (partial funding)			1,214,575	1,214,575
Risk Management Director (partial funding)			70,000	70,000
Tax Limitation—General Fund	(3) 201,457,450	191,994,683	193,279,258	(8,178,192)
Taxes Requested for Debt Service	40,939,614	40,939,614	40,939,614	
TAX LIMITATION FY 2010-2011				
General Fund 191,994,683	242,397,064	232,934,297	234,218,872	
Debt Service Fund (4) 40,939,614				
TAXES PROJECTED IN FINANCIAL PLAN—FY 2010-2011	242,397,064	232,934,297	234,218,872	
AMOUNT OVER (UNDER) as allowed by AR NO. 2009-250(S) as amended	\$ 0	\$ (9,462,767)	\$ 1,284,575	\$ (8,178,192)

- Notes:
- (1) The Anchorage Assembly may approve more or less taxes than this within the combined total of the tax limitations for the Municipality of Anchorage and the Anchorage School District. The Assembly reduced the ASD FY 2009-2010 tax request (by \$3,839,833) on AO NO. 2009-17(S). The Acting Mayor vetoed the Assembly's action pursuant to Home Rule Charter subsection 5.02.(c) and 7.02.(c) on March 30, 2009. No further Assembly action was taken, so (per AMC 6.10.080 D) the total amount of the budget as originally submitted (AO 2009-17) was automatically approved without further action by the Assembly. This action resulted in \$80,935 less allowable property tax under the Charter limit.
  - (2) Taxes on new construction or property improvements, excluded from the limitation the first year, are computed as follows: 7.18 mills x \$333,380,158 (2009 Preliminary new construction/property improvement value verified by the Municipality of Anchorage's Office of Management and Budget, Fall 2009) = \$2,393,677.
  - (3) Maximum local tax appropriation allowed under the Foundation Funding Program = \$198,084,700; \$3,372,750 under the Municipal Charter allowable tax cap limitation
  - (4) The taxes approved for debt service are for sold bonds approved by the qualified voters.
  - (5) A resolution of the Anchorage Municipal Assembly regarding the annual operating budget of the Anchorage School District for its fiscal year 2010-2011 (specifically property tax revenue) Balance remaining \$4,799,867-\$1,284,575 = \$3,515,292

Submitted by: ASSEMBLY MEMBERS FLYNN,  
JOHNSTON, AND STARR  
Prepared by: Assembly Counsel's Office  
For reading: October 27, 2009

ANCHORAGE, ALASKA  
AR NO. 2009-250(S) *law*

**A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY REGARDING THE ANNUAL OPERATING BUDGET OF THE ANCHORAGE SCHOOL DISTRICT FOR ITS FISCAL YEAR 2010-2011.**

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WHEREAS, the Anchorage Assembly is in the process of developing the Municipality of Anchorage's 2010 budget, and

WHEREAS, the Anchorage School Board will commence development of the Anchorage School District (ASD) Fiscal Year 2010-2011 budget in November 2009; and

WHEREAS, the Anchorage Assembly is responsible for setting the mill levy necessary to fund both Municipality of Anchorage and ASD activities; and

WHEREAS, the Anchorage School Board has requested guidance from the Anchorage Assembly as to the level of property tax funding that will be available for the ASD Fiscal Year 2010-2011 budget; and

WHEREAS, the FY 2009-2010 Municipality of Anchorage property tax contribution to the ASD General Fund was \$191,994,683; and

WHEREAS, in recognition of the fiscal challenges facing Anchorage residents, the Anchorage Assembly is working to control spending; and

*scilicet*

WHEREAS, the Administration's proposed FY 2010 Municipality of Anchorage budget anticipates a 2.5% increase in property tax collections for municipal operations;

NOW, THEREFORE, BE IT RESOLVED that the Anchorage Assembly anticipates approving up to \$191,994,683 in Anchorage Municipal property tax revenue for the Fiscal Year 2010-2011 ASD General Fund budget.

BE IT FURTHER RESOLVED that:

1. The Anchorage Assembly intends to fully fund the ASD School Bond Debt Service budget for Fiscal Year 2010-2011.
2. The Anchorage Assembly intends to approve up to \$4,799,867 in additional property tax revenue, representing 2.5% of the FY 2009-2010 taxes budget, in additional ASD General Fund spending for functions previously operated or funded by the Municipality (e.g. School Resource Officers).
3. The Anchorage Assembly encourages ASD and the Administration of the Municipality of Anchorage to continue efforts to seek cost savings through consolidated services.

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*Shirley Ann*  
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PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Chair

ATTEST:

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

Submitted by: ASSEMBLY MEMBER  
Prepared by: Assembly Counsel  
For reading: 2009

*Schneeggs*

*Approved*

FLOOR AMENDMENT TO AR 2009-250

**Amendment #1.** Adding the following new language:

Add at page 1, line 23:

Whereas, the community is committed to a quality education that meets our children's needs; and

Whereas, current economic challenges should not directly be manifested in the loss of student ASD program and services;

Add at line 1, Page 2:

4. The Anchorage School District is encouraged to seek reductions in administrative staff positions without directly reducing existing student service and programs.

Submitted by: Assembly Member Coffey  
For reading: October 27, 2009

*Approved*

**AMENDMENT # 1 TO AR 2009-250**

On page 1 beginning at line 36 and continuing through line 39, Amend Section 2 of the "RESOLVED" section as follows:

2. The Anchorage Assembly intends to approve [UP TO \$4,799.867.00] an increase in real property tax revenue for ASD's FY 2010-2011 budget up to a maximum of 2.5% of the FY 2009-2010 taxes collected by the Anchorage School District. This increase in real property tax revenue must be expended by the Anchorage School District [IN ADDITIONAL ASD GENERAL; FUND SPENDING] for functions previously operated or funded by the Municipality (e.g. School Resource Officers).

*for*

The following is the proposed amendment without showing the additions and deletions.

2. The Anchorage Assembly intends to approve an increase in real property tax revenue for ASD's FY 2010-2011 budget up to a maximum of 2.5% of the FY 2009-2010 taxes collected by the Anchorage School District. This increase in real property tax revenue must be expended by the Anchorage School District for functions previously operated or funded by the Municipality (e.g. School Resource Officers).

*for*

*taxes collected for*