



# **SCHOOL BOARD ACTION REPORT**

**DATE:** June 10, 2019  
**FROM:** Denise Juneau, Superintendent  
**LEAD STAFF:** JoLynn Berge, Chief Financial Officer, [jdberge@seattleschools.org](mailto:jdberge@seattleschools.org);

**For Introduction:** June 26, 2019  
**For Action:** July 10, 2019

## **1. TITLE**

Resolution 2018/19-31, Fixing and Adopting the 2019-20 Budget

## **2. PURPOSE**

This action report calls for adoption by resolution of the 2019-20 recommended budget and four year budget plan summary and enrollment projections. The attached presentation provides more detail about planned expenditures.

## **3. RECOMMENDED MOTION**

I move that the School Board adopt Resolution 2018/19-31, to fix and adopt the 2019-2020 Budget, the four-year budget plan summary, and the four-year enrollment projections.

## **4. BACKGROUND INFORMATION**

### **a. Background**

The School Board is being asked to adopt the 2019-2020 Recommended Budget. This adoption includes approval of operating transfers from the Capital Projects Fund to the Debt Service Fund up to the amount of \$2,819,525 and transfers up to the amount of \$25,580,499 to the General Fund.

#### General Fund

The 2019-2020 General Fund Budget is recommended at \$1,044,890,979. General Fund resources are comprised of \$930,934,317 in non-grant resources and \$113,956,662 in grant funds. Included in these amounts are capacity reserves of \$18,078,023 in non-grant capacity and \$11,500,000 in grant capacity. The capacity reserves are placeholders for potential spending in the event that new revenues are received or unspent funds from 2018-19 are transferred to 2019-20. Expenditures will not be made against capacity unless actual resources are received.

#### Associated Student Body Fund

The 2019-2020 Associated Student Body Fund Budget is recommended at \$6,400,000. The budget is used to support various Associated Student Body activities.

### Debt Service Fund

The 2019-2020 Debt Service Fund Budget is recommended at \$2,829,525. This fund will be used to pay the debt service on the 2010 Series-A Refunding bond that financed the John Stanford Center for Educational Excellence, and \$10,000 in capacity for administrative fees or other currently unknown expenses.

### Capital Fund

The 2019-2020 Capital Fund is recommended at \$348,349,820. The Capital Fund revenue is comprised of: \$256,781,557 of Building Excellence V, Building Technology Academics IV and Building Excellence IV levy collections; \$18,682,658 of State Assistance and Distressed Schools Funding; \$1,027,734 of E-Rate and local support; \$2,393,551 of investment earnings from Building Excellence V, Building Technology Academics/Athletics IV, Building Excellence IV, Building Technology Academics/Athletics III, Building Excellence III, and Capital Eligible Projects; \$1,410,356 in rentals and leases; \$9,400,000 in Capital Grants and \$60,000,000 in a cash flow bond, less \$2,819,525 million in funding transfers to the Debt Service, and \$25,580,499 million in funding transfers to the General Fund.

### Four-year forecast

	2019-20	2020-21	2021-22	2022-23
<b>Enrollment</b>	52,873	52,324	51,865	51,550
<b>General Fund</b>				
Total Resources	\$ 973,740,979	\$ 1,004,344,249	\$ 1,023,029,078	\$ 1,042,137,400
Total Expenditures	\$ 1,044,890,979	\$ 1,063,053,708	\$ 1,094,945,320	\$ 1,127,793,679
Contribution To/(From) Fund Balance	\$ (71,150,000)	\$ (58,709,459)	\$ (71,916,242)	\$ (85,656,279)
<b>Capital Fund</b>				
Total Resources	\$ 349,695,856	\$ 327,893,868	\$ 376,327,607	\$ 340,387,607
Total Expenditures	\$ 348,349,820	\$ 210,743,844	\$ 298,984,933	\$ 355,443,185
Other Financing Uses- Transfers Out	\$ 28,400,024	\$ 28,530,449	\$ 28,661,805	\$ 28,700,068
Contribution To/(From) Fund Balance	\$ (27,053,988)	\$ 88,619,575	\$ 48,680,869	\$ (43,755,646)
<b>Debt Service</b>				
Total Resources	\$ 2,848,430	\$ 2,978,855	\$ 3,110,211	\$ 3,148,474
Total Expenditures	\$ 2,829,525	\$ 2,959,950	\$ 3,091,306	\$ 3,129,569
Contribution To/(From) Fund Balance	\$ 18,905	\$ 18,905	\$ 18,905	\$ 18,905
<b>Associated Student Body</b>				
Total Resources	\$ 6,200,000	\$ 6,300,000	\$ 6,200,000	\$ 6,000,000
Total Expenditures	\$ 6,400,000	\$ 6,500,000	\$ 6,300,000	\$ 6,100,000
Contribution To/(From) Fund Balance	\$ (200,000)	\$ (200,000)	\$ (100,000)	\$ (100,000)

**b. Alternatives**

1. The Board can choose not to approve the budget. This is not recommended because approval is necessary in order to allow schools, educational support programs and administrative functions to continue operating.
2. The Board can choose to make amendments to the recommended budget. This is not recommended due to the significant amount of work and discussions that have already occurred to reach the proposed budget decisions. Making any major changes this late could create a delay in finalizing and submitting the budget to the state.

**c. Research**

This motion reflects the culmination of budget development work that started in September of 2018. This was a public process that included several community meetings and School Board work sessions. A public hearing on the budget will be held on July 10, 2019.

**5. FISCAL IMPACT/REVENUE SOURCE**

Fiscal impact to this action will be expenditure authority for 2019-2020 of: \$1,044,890,979 (General Fund), \$6,400,000 (Associated Student Body Fund), \$2,829,525 (Debt Service Fund), and \$348,349,820 (Capital Projects Fund).

There are multiple revenue sources for this motion.

Expenditure:  One-time  Annual  Multi-Year  N/A

Revenue:  One-time  Annual  Multi-Year  N/A

**6. COMMUNITY ENGAGEMENT**

With guidance from the District's Community Engagement tool, this action was determined to merit the following tier of community engagement:

Not applicable

Tier 1: Inform

Tier 2: Consult/Involve

Tier 3: Collaborate

Through multiple budget discussions and meetings with our community, labor partners, employees and senior leaders, ongoing programs and investments for student learning were identified and incorporated into the annual budget decision-making process. A public hearing as required in RCW 28A.505.060 will take place on July 10, 2019.

**7. EQUITY ANALYSIS**

Detailed review of budget balancing strategies and support needs for the district’s equity goals were discussed and evaluated over the last year during development of the proposed budget.

**8. STUDENT BENEFIT**

Adopting the proposed budget benefits students by providing a balanced budget that is designed to provide necessary resources for teachers, teacher support and administrative support for academic success for all students of Seattle Public Schools within the constraints of our current funding environment.

**9. WHY BOARD ACTION IS NECESSARY**

- Amount of contract initial value or contract amendment exceeds \$250,000 (Policy No. 6220)
- Amount of grant exceeds \$250,000 in a single fiscal year (Policy No. 6114)
- Adopting, amending, or repealing a Board policy
- Formally accepting the completion of a public works project and closing out the contract
- Legal requirement for the School Board to take action on this matter
- Board Policy No. 6000, Program Planning, Budget Preparation, Adoption and Implementation, provides the Board shall approve this item
- Other: \_\_\_\_\_

**10. POLICY IMPLICATION**

The 2019-2020 Recommended Budget is in compliance with the following:

- 1) Board Policy No. 6000, Program Planning, Budget Preparation, Adoption, and
- 2) Revised Code of Washington State Law: RCW 28A.505.130 which requires school districts to adopt a balanced budget, RCW 28A.505.060 which requires first-class school districts to adopt a budget no later than August 31st each year and to forward copies of their adopted budget to their Educational Service District no later than September 3<sup>rd</sup>, and RCW 28A.335.060 which allows school districts to deposit revenue into the General Fund from the lease, rental, or occasional use of surplus school property to be expended for general maintenance, utility, insurance costs, and any other costs associated with the lease or rental of such property.

**11. BOARD COMMITTEE RECOMMENDATION**

This motion was discussed at the Audit and Finance Committee meeting on June 10, 2019. The Committee reviewed the motion and has moved it forward for consideration.

**12. TIMELINE FOR IMPLEMENTATION**

Upon approval of this motion, staff will file a completed budget with the State. This budget will go into effect on September 1, 2019 and expire on August 31, 2020.

**13. ATTACHMENTS**

- Resolution 2018/19-31, Fixing and Adopting the Budget (for approval)
- Presentation on 2019-20 Recommended Budget

**Seattle School District #1  
Board Resolution**



**Resolution No. 2018/19-31**

**A RESOLUTION** of the Board of Directors of Seattle School District No. 1, King County, Seattle, Washington to fix and adopt the 2019-20 budget.

**WHEREAS**, RCW28A.505.060 and WAC 392-123-054 requires that the Board of Directors of every school district meet for the purpose of fixing and adopting the budget of the district for the ensuing fiscal year; and

**WHEREAS**, public notices were published on June 26, 2019 and July 1, 2019 announcing that the Board of Directors of Seattle School District No. 1, King County, Washington, would meet in a public meeting on July 10, 2019 for the purpose of holding a required public hearing regarding the 2019–2020 Fiscal Budget of the district; and

**WHEREAS**, the Board of Directors has been requested to approve operating transfers from the Capital Projects Fund to the Debt Service Fund up the amount of \$ 2,819,525 and

**WHEREAS**, pursuant to RCW 28A.320.330 the Board of Directors has been requested to approve operating transfers from the Capital Projects Fund up to the amount of \$ 35,580,499 to the General Fund for allowable maintenance, facility repairs and technology - related expenditures; and

**WHEREAS**, pursuant to RCW 28A.335.060, the Board of Directors has been requested to redirect revenues derived from the rental and lease of real property for 2019–2020 to be used exclusively for nonrecurring costs related to operating school facilities up to a maximum of \$ 3,713,409;

**NOW THEREFORE, BE IT**

**RESOLVED**, that the Seattle School Board of Directors has determined that the final appropriation level of expenditures for each fund in 2019–2020 will be as follows:

	<u>APPROPRIATION LEVEL</u>
A. General Fund	\$ 1,044,890,979
B. Associated Student Body Fund	\$ 6,400,000
C. Debt Service Fund	\$ 2,829,525
D. Capital Projects Fund	\$ 348,349,820

**RESOLVED**, that the Seattle School Board of Directors has determined that the four-year financial forecast is as follows:

	2019-20	2020-21	2021-22	2022-23
<b>Enrollment</b>	52,873	52,324	51,865	51,550
<b>General Fund</b>				
Total Resources	\$ 973,740,979	\$ 1,004,344,249	\$ 1,023,029,078	\$ 1,042,137,400
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<b>Associated Student Body</b>				
Total Resources	\$ 6,200,000	\$ 6,300,000	\$ 6,200,000	\$ 6,000,000
Total Expenditures	\$ 6,400,000	\$ 6,500,000	\$ 6,300,000	\$ 6,100,000
Contribution To/(From) Fund Balance	\$ (200,000)	\$ (200,000)	\$ (100,000)	\$ (100,000)

**RESOLVED** that the Board of Directors of Seattle School District No. 1, King County, Washington, approves, in a meeting thereof held July 10, 2019, operating transfers from the Capital Projects Fund to the Debt Service Fund up to the amount of \$ 2,819,525 and Capital Projects Fund transfer up to the amount of \$35,580,499 to the General Fund and to redirect up to \$ 3,713,409 of rental and lease revenue to the General Fund.

**ADOPTED** by the Board of Directors of Seattle School District No. 1, King County Washington, at a regular open public meeting thereof, held this 10<sup>th</sup> day of July, 2019.

\_\_\_\_\_  
Leslie Harris, President

\_\_\_\_\_  
Richard Burke, Vice-President

\_\_\_\_\_  
Zachary DeWolf, Member-at-Large

\_\_\_\_\_  
Scott Pinkham, Member

\_\_\_\_\_  
Eden Mack, Member

\_\_\_\_\_  
Jill Geary, Member

\_\_\_\_\_  
Betty Patu, Member

ATTEST: \_\_\_\_\_  
Denise Juneau, Superintendent  
Secretary, Board of Directors  
Seattle School District No. 1  
King County, WA

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# Presentation on 2019-20 Budget

Board Meeting  
June 26, 2019



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# Agenda

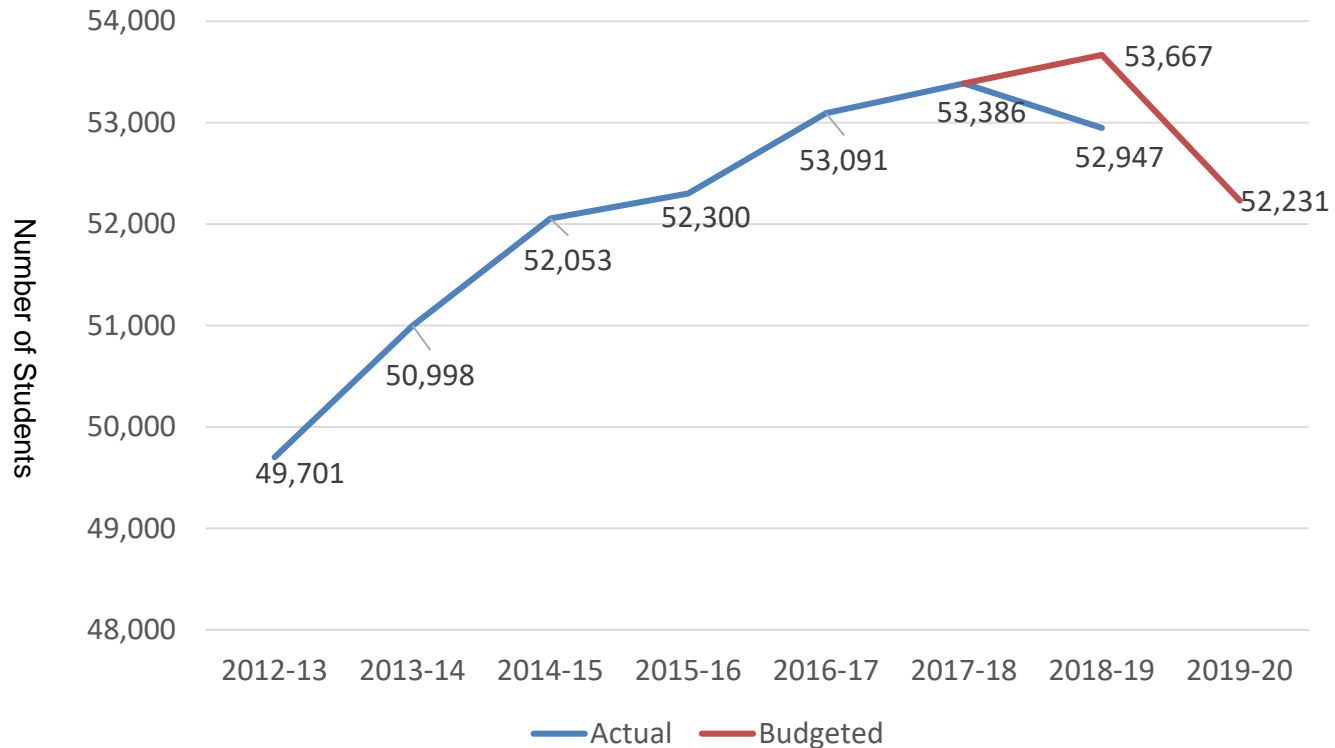
1. Recommended FY19-20 Budget Summary
2. Enrollment
3. General Fund Resources
4. Expenditures by State Program, Activity and Object
5. Comparison of Direct Services to Support Services
6. Maintenance Supplies & Operating Cost (MSOC) Funding vs Expenditures FY 2019-20
7. Associated Student Body
8. Debt Service
9. Capital Fund
10. Next Steps
11. Appendix
  1. District wide staffing
  2. Link to School Funding Allocations

# Recommended FY19-20 Budget Summary

(Dollars in Millions)

	General Fund	ASB Fund	Debt Service Fund	Capital Fund
Beginning Fund Balance	\$116.1	\$3.7	\$1.3	\$40.4
Revenue and Other Financing Sources	\$973.7	\$6.2	\$2.9	\$349.7
Expenditures	\$1,044.9	\$6.4	\$2.8	\$348.3
Transfers Out				\$28.4
Net Operating Activities (Use of Fund Balance)	<u>(\$71.2)</u>	<u>(\$0.2)</u>	<u>\$0.0</u>	<u>(\$27.0)</u>
<b>Ending Fund Balance</b>	<b>\$44.9</b>	<b>\$3.5</b>	<b>\$1.4</b>	<b>\$13.4</b>

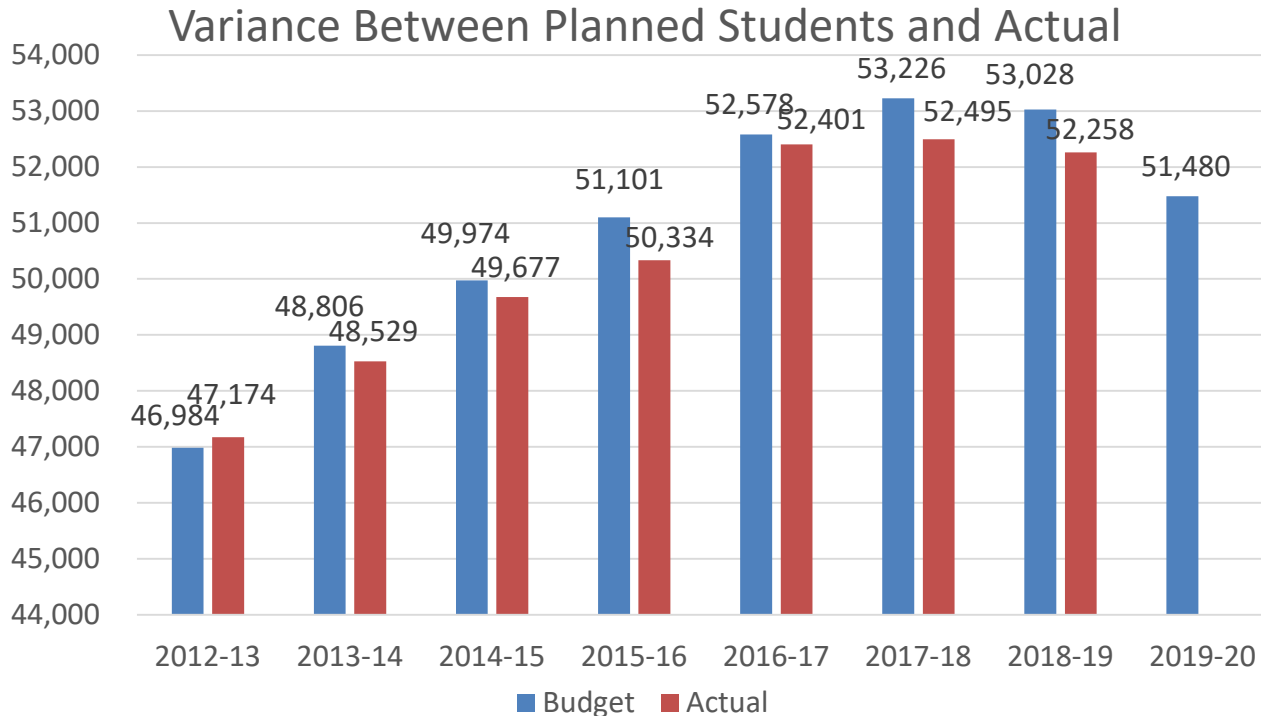
# Enrollment – October Headcount



Source: Actual October Headcount per OSPI report 1251H.

# Enrollment

## Annual Average Full Time Equivalent (AAFTE)



Enrollment excludes Running Start, Dropout Reengagement, and Summer School

Source for Budget Data: SPS Enrollment Planning Department.

Source for Actual AAFTE: OSPI Reports 1251 for Actual 2012-13 thru 2017-18, and 2018-19 projections from SPS Enrollment Planning projections based on Day 6 September.

# General Fund Resources

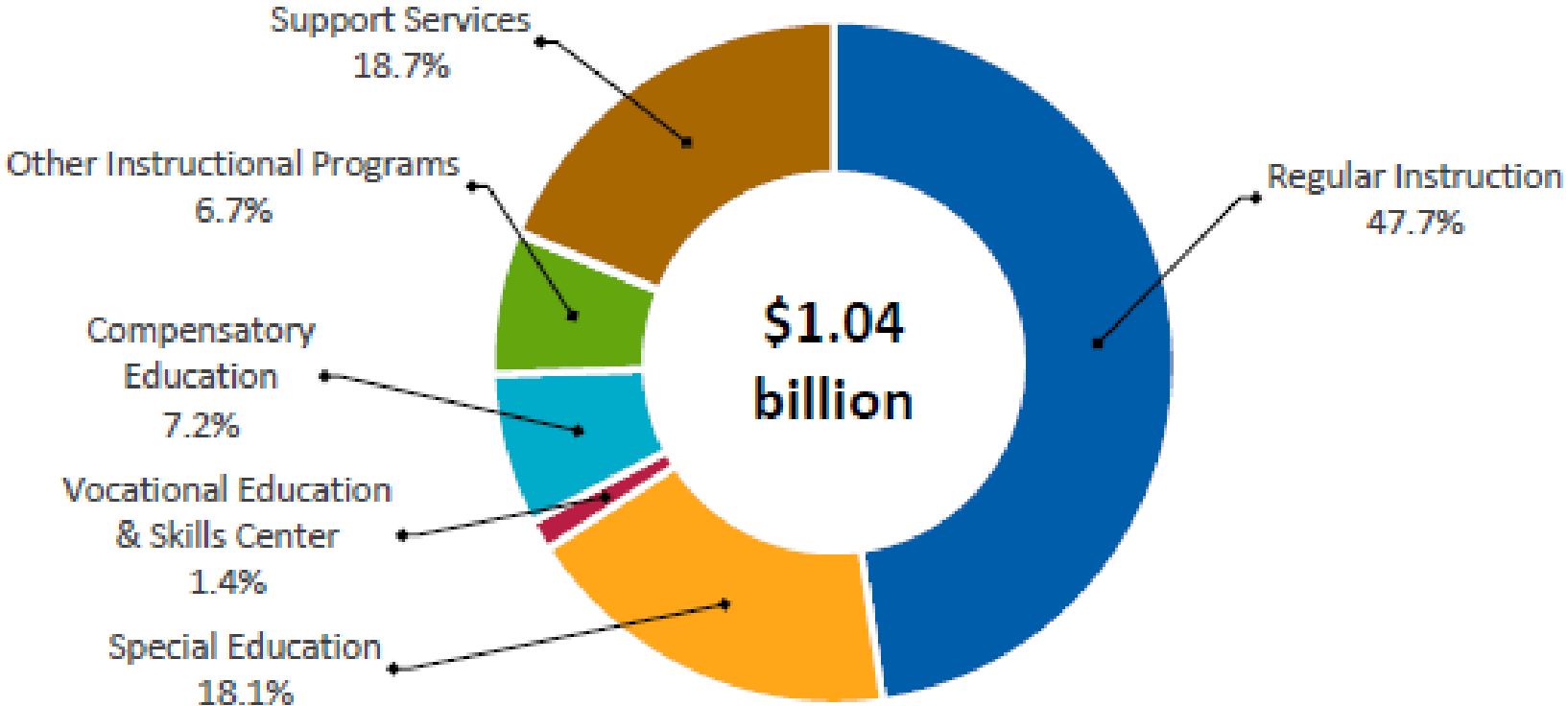
Dollars in Millions	2017-18 Actual	2018-19 Adopted	2019-20 Recommended	Change 2018-19 vs 2019-20	2019-20 Percent of Total Change
State	\$501.5	\$646.8	\$671.3	\$24.4	55.5%
Local Levy	\$217.6	\$178.7	\$149.4	(\$29.3)	(66.6%)
Federal	\$43.5	\$51.0	\$57.3	\$6.3	14.3%
Other	<u>\$57.9</u>	<u>\$60.2</u>	<u>\$70.2</u>	<u>\$10.0</u>	<u>22.7%</u>
<b>Total Revenue</b>	<b>\$820.5</b>	<b>\$936.8</b>	<b>\$948.2</b>	<b>\$11.4</b>	<b>25.9%</b>
Other Resources	<u>\$16.7</u>	<u>\$64.1</u>	<u>\$96.7</u>	<u>\$32.6</u>	<u>74.1%</u>
<b>Total Resources</b>	<b>\$837.3</b>	<b>\$1,000.9</b>	<b>\$1,044.9</b>	<b>\$44.0</b>	<b>100.0%</b>

# Expenditures by State Program

Dollars in Millions	2017-18 Actual	2018-19 Adopted	2019-20 Recommended	Change 2019-20 vs 2018-19	2019-20 Percent of Total
Regular Instruction	\$386.5	\$468.6	\$498.4	\$29.8	33.3%
Special Education	\$146.1	\$157.6	\$189.3	\$31.7	35.4%
Vocational Education	\$11.6	\$16.6	\$13.8	(\$2.8)	(3.1%)
Skills Center	\$1.1	\$1.6	\$1.3	(\$0.3)	(0.3%)
Comp Ed. - Ell	\$29.2	\$31.8	\$34.3	\$2.5	2.8%
Comp Ed. - Other	\$34.9	\$39.2	\$41.0	\$1.8	2.0%
Other Instructional Progs	\$38.4	\$62.6	\$70.2	\$7.6	8.5%
Community Services	\$1.7	\$0.8	\$1.0	\$0.2	0.2%
Food Services	\$14.5	\$16.4	\$16.7	\$0.3	0.3%
Pupil Transportation	\$39.7	\$38.7	\$45.8	\$7.1	7.9%
Support Services	<u>\$113.0</u>	<u>\$121.5</u>	<u>\$133.1</u>	<u>\$11.6</u>	<u>13.0%</u>
<b>Total Expenditures</b>	<b>\$816.7</b>	<b>\$955.4</b>	<b>\$1,044.9</b>	<b>\$89.5</b>	<b>100.0%</b>



# Expenditures by State Program



*Note: Community Services Program Codes are not shown due to percentage totaling less than 1%*

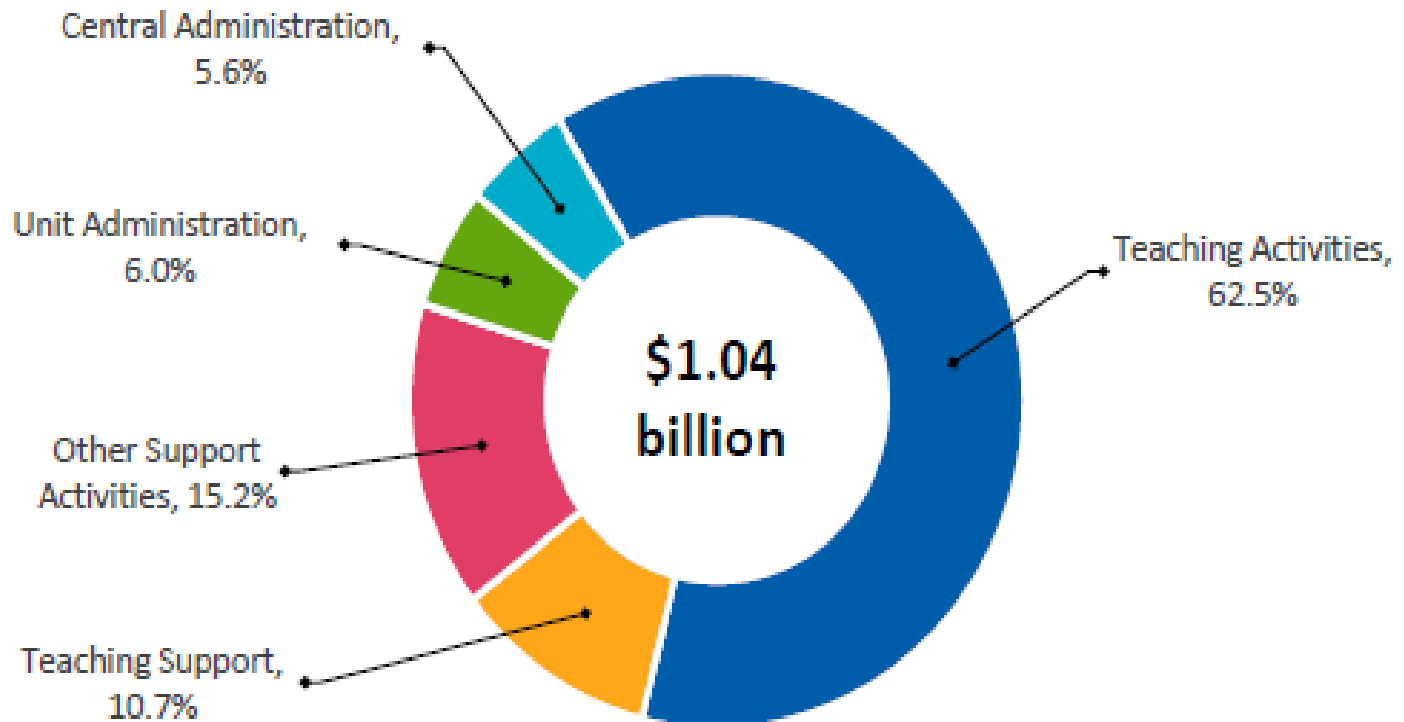
# Expenditures by State Activity

Dollars in Millions	2017-18 Actual	2018-19 Adopted	2019-20 Recommended	Change 2019-20 vs 2018-19	2019-20 Percent of Total Expenses
Teaching	\$491.6	\$597.9	\$653.5	\$55.6	62.19%
Teaching Support	\$87.2	\$102.1	\$111.5	\$9.4	10.51%
Principal's Office	\$51.2	\$55.8	\$62.8	\$7.0	7.83%
Other Student Support (Food Services, Utilities, Transportation, etc)	\$135.3	\$142.3	\$158.3	\$16.0	17.90%
Central Administration	<u>\$51.4</u>	<u>\$57.3</u>	<u>\$58.7</u>	<u>\$1.4</u>	<u>1.57%</u>
<b>Total Expenditures</b>	<b>\$816.7</b>	<b>\$955.4</b>	<b>\$1,044.9</b>	<b>\$89.5</b>	<b>100.00%</b>

Numbers may not add due to rounding



# Expenditures by Activity Group



Numbers may not add due to rounding

# State Activity Groups Defined

- **Teaching** - Includes expenditures related to direct instruction of students. Includes instructional materials, basic instructional and student supplies, but does not include textbooks or instructional software.
- **Teaching Support** – includes support services related to teaching and student well-being. Includes, counseling, pupil safety, health related services, instructional professional development, textbooks, and instructional software.
- **Principal's Office** – Includes management and coordination at the school level. Includes the duties of the principal, assistant principal, attendance specialists, and school clerical staff.
- **Other Support** – Includes activities foundational to student success and the operation of schools but not directly in the context of student instruction. Includes Nutrition Services, Maintenance, Custodial Services, Grounds, Utilities, and Information Systems.
- **Central Administration** – Includes those activities related to management, regulation and control at the district level such as the Board of Directors, Superintendent's Office, Human Resources, Finance and Education Leaders. Also includes the management and administrative components of support areas such as Nutrition Services, Transportation, and Building Maintenance.

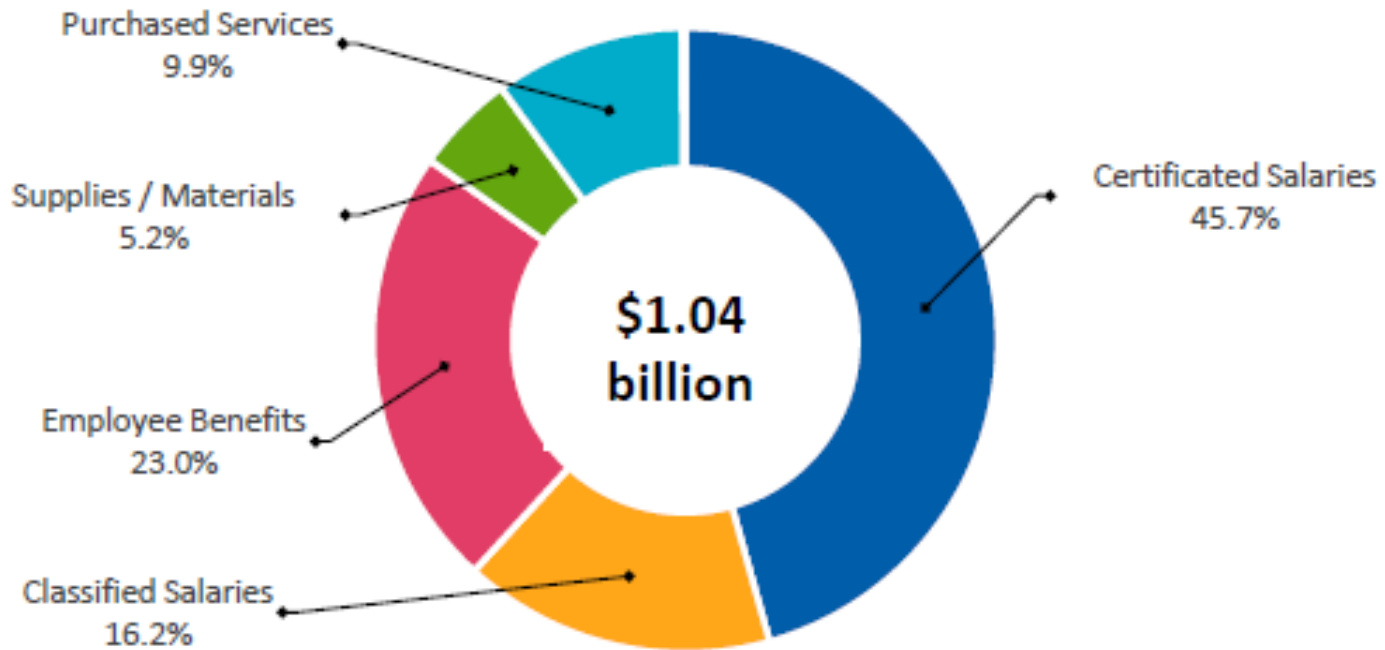
# Expenditures by State Object

(Dollars in Millions)

Major Object		2017-18 Actual	2018-19 Adopted	2019-20 Recommended	Change 2019-20 vs 2018-19	2019- 20 Percent of Total
0	Debit Transfer	\$7.1	\$3.6	\$3.6	\$0.0	0%
1	Credit Transfer	(\$7.1)	(\$3.6)	(\$3.6)	(\$0.0)	(0%)
2	Cert. Salaries	\$358.9	\$441.7	\$477.1	\$35.4	39.5%
3	Class. Salaries	\$148.3	\$168.3	\$168.8	\$0.5	.5%
4	Employee Benefits	\$182.0	\$203.2	\$240.0	\$36.8	41.1%
5	Supplies	\$30.9	\$49.8	\$54.2	\$4.4	4.9%
7	Purchased Services	\$94.0	\$90.7	\$103.2	\$12.5	14.0%
8	Travel	\$1.2	\$0.7	\$0.6	(\$0.1)	0.1%
9	Capital Outlay	<u>\$1.4</u>	<u>\$1.0</u>	<u>\$1.0</u>	<u>\$0.0</u>	<u>0%</u>
<b>Total</b>		<b>\$816.7</b>	<b>\$955.4</b>	<b>\$1,044.9</b>	<b>\$89.5</b>	<b>100.0%</b>



# Expenditures by State Object



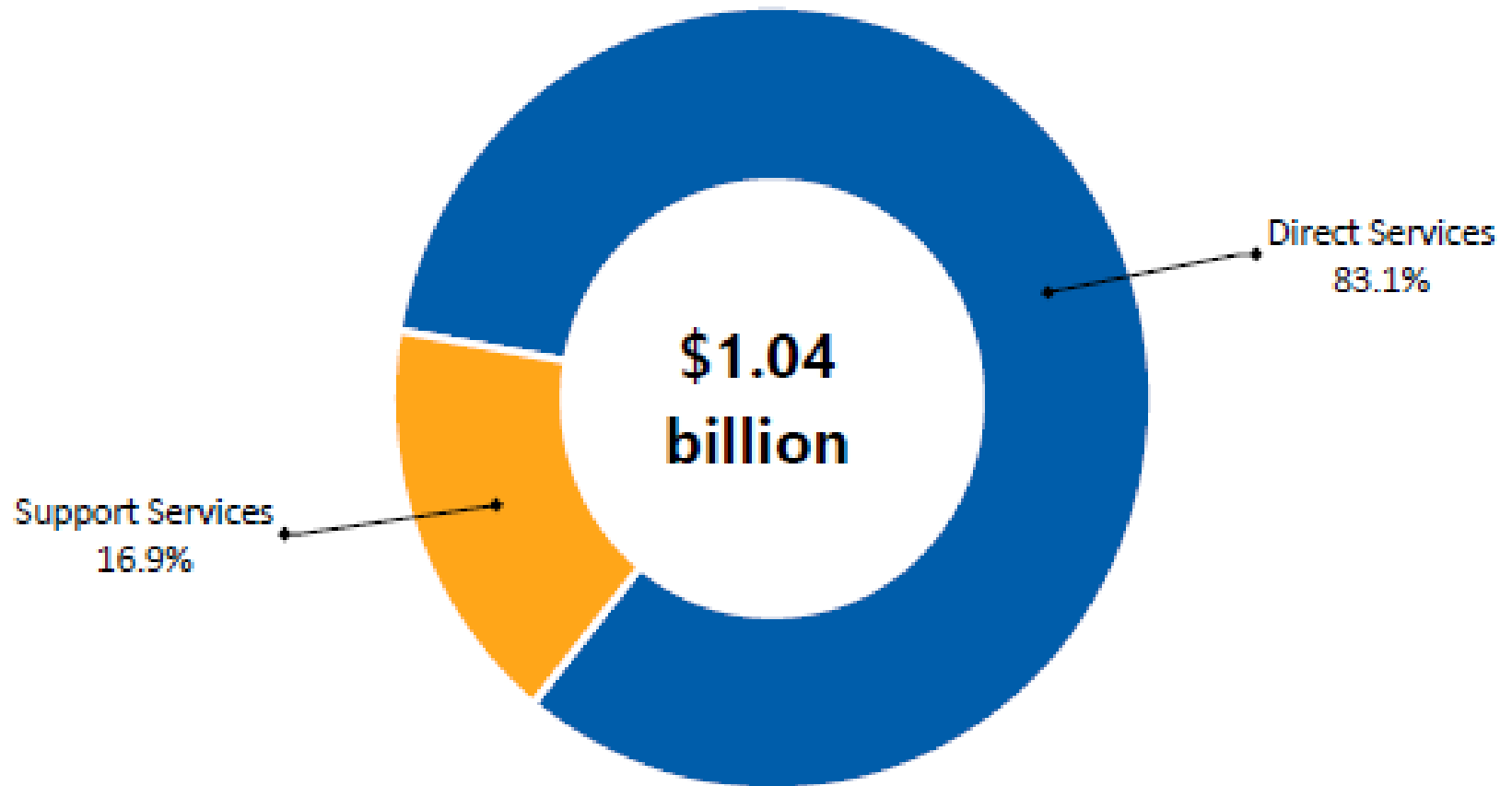
*Note: Travel and Capital Outlay are not shown due to percentages totaling less than 1%*

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# Comparison of Direct Services to Support Services

- Direct Services - \$868.2M (83.1%)
  - School allocation budget (Weighted Staffing Standard formula)
  - Centrally held budget for staff and supplies exclusively in the schools such as nurses, instructional assistants, custodians, bus drivers and food service workers
- Support Services- \$176.7M (16.9%)
  - Support staff not in schools but instrumental in running the district
  - Activities such as cost of processing payroll, paying bills, administering programs, managing grants, hiring staff, warehouse and delivery staff and technology support

# Comparison of Direct Services to Support Services



# Maintenance Supplies & Operating Cost (MSOC) Funding vs Expenditures FY2019-20

	State Funding	General Fund District Expenses
Technology	\$7.2	\$9.6
Utilities and Insurance	\$18.2	\$16.7
Curriculum & Textbooks	\$7.7	\$.8
Other Supplies	\$15.2	\$18.6
Library Materials	\$1.1	\$0.08
Professional Development	\$1.2	\$1.5
Facilities Maintenance	\$9.0	\$10.1
Security and Central Office	\$6.2	\$8.8
<b>Total</b>	<b>\$65.8</b>	<b>\$66.2</b>

# Associated Student Body

	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
Beginning Fund Balance	\$ 3,595,430	\$ 4,032,430	\$ 3,697,921
Total Revenue & Other Financing Sources	5,513,954	6,832,000	6,200,000
Total Expenditures	5,464,463	6,779,000	6,400,000
<b>Ending Fund Balance</b>	<b>\$ 3,644,921</b>	<b>\$ 4,085,430</b>	<b>\$ 3,497,921</b>

- The Associated Student Body (ASB) Fund is used to account for funds raised by students to support optional extra-curricular activities that promote the cultural, athletic, recreational, or social (CARS) growth of students.
- All ASB revenues are restricted to the extracurricular benefit of students.
- The cost of the Fund Analyst position and related training supplies is paid from the General Fund and not included in the ASB budget.



# Debt Service

	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$ 1,308,647	\$ 1,330,732	\$1,344,053
Total Revenue & Other Financing Sources	2,591,235	2,714,959	2,848,430
Total Expenditures	2,566,950	2,698,325	2,829,525
<b>Ending Fund Balance</b>	<b>\$ 1,332,932</b>	<b>\$ 1,347,366</b>	<b>\$ 1,362,958</b>

- 2019-20 Only Debt Service is for the John Stanford Center Bond Principal and Interest
- Estimated Amount Outstanding 9/1/19 is \$22,255,000

# Capital Fund

	<b>Actual 2017-18</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$ 27,054,693	\$ 60,760,282	\$40,416,843
Total Revenue & Other Financing Sources	216,472,797	280,532,332	349,695,856
Total Direct Expenditures and Transfers	197,419,148	326,809,824	376,749,844
<b>Ending Fund Balance</b>	<b>\$ 46,108,342</b>	<b>\$14,482,790</b>	<b>\$13,362,855</b>

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# Next Steps

- July 1 – Budget submittal to ESD for error checking
- July 10 – Board Action to adopt FY19-20 budget
- July 17 – Budget loaded into SAP financial system
- September 3 – Approved budget due to ESD

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# Appendix

1. [Districtwide Staff FTE Summary](#) Page 223
2. [Link to School Funding Allocations](#) Pages 79 -196