

**ANNUAL
BUDGET
SECTIONS**

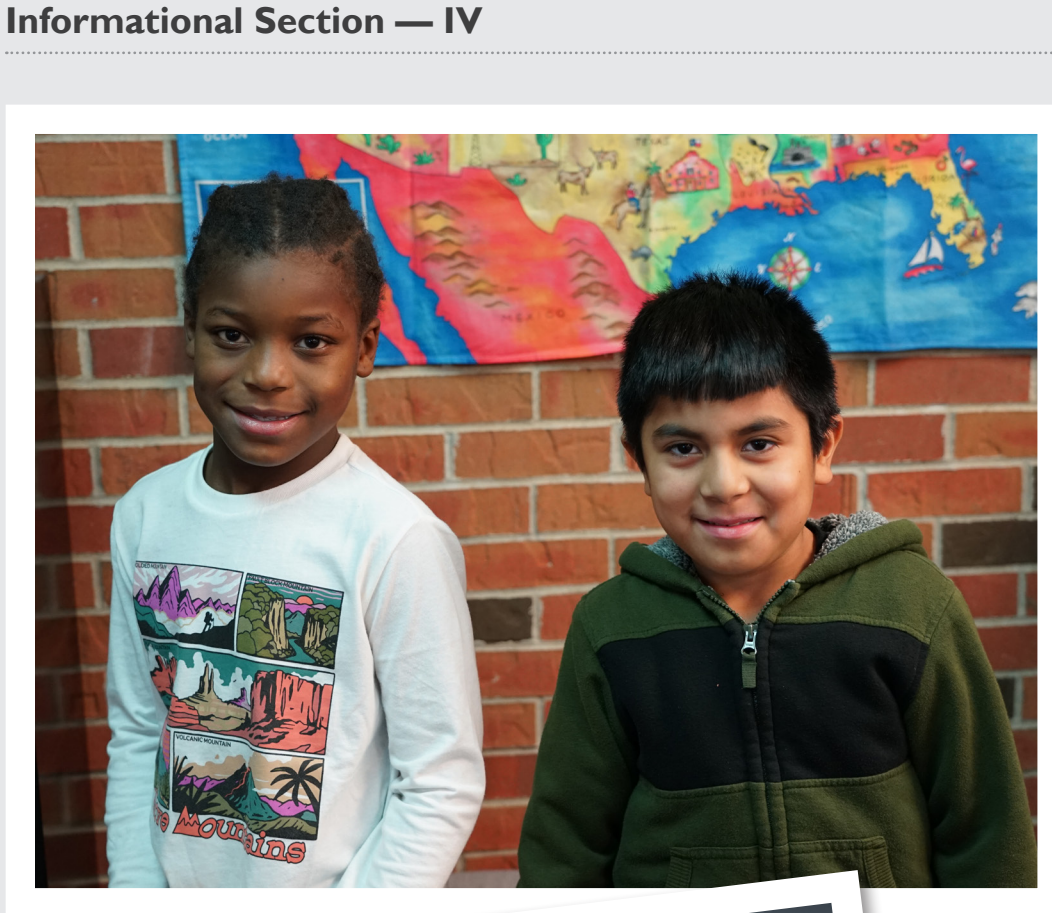
EXECUTIVE
SUMMARY

ORGANIZATIONAL
SECTION

FINANCIAL
SECTION

**INFORMATIONAL
SECTION**

The last section of this budget contains factors influencing the proposed budget, as well as information on past and future budgets. This Informational Section places the proposed budget into context. It explains past budget decisions that laid the foundation for the proposed budget. This section helps users to better understand the past, present and future directions of the school district.



I. Future Budget Assumptions and Forecasts

Kansas Constitution Article Six: 6: Education Finance

- (a) The legislature may levy a permanent tax for the use and benefit of state institutions of higher education and apportion among and appropriate the same to the several institutions, which levy, apportionment and appropriation shall continue until changed by statute. Further appropriation and other provision for finance of institutions of higher education may be made by the legislature.
- (b) The legislature shall make suitable provision for finance of the educational interests of the state. No tuition shall be charged for attendance at any public school to pupils required by law to attend such school, except such fees or supplemental charges as may be authorized by law. The legislature may authorize the State Board of Regents to establish tuition, fees and charges at institutions under its supervision.
- (c) No religious sect or sects shall control any part of the public educational funds.

The words “suitable finance” are the most hotly debated topics throughout the history of Kansas school finance, sparking several lawsuits throughout the years.

Revenues

The State of Kansas is responsible for developing the revenue structure for all school districts in the state. Under current statute, a uniform property tax supports K-12 education programs. This tax, combined with other tax sources, (sales, income, etc.), is distributed to local school districts based on enrollment and other student-based weighting factors. State statutes also allow for an increase to state aid through local support. This additional funding is capped at 33.0% above the base state aid. Since Olathe Public Schools has utilized the maximum since 1994, all projections include the continued use of this local funding.

School districts not utilizing their full local budget authority have some flexibility in projecting future revenue sources.

For districts such as Olathe Public Schools, where community support has approved the maximum use, the projected revenues have traditionally been tied directly to future enrollments. All new programs, program enhancements and growth will need to be adjusted and adapted to the projected revenues. Since revenue has historically been so dependent on student enrollments, this is the first variable to review when forecasting future budgets.

The following chart projects the District’s total Full Time Equivalency (FTE) for this year and the next three years. Projected enrollment has been estimated based upon the methodologies outlined under the previous section, entitled “District Enrollment Trends.” The chart assumes the weighting factors for High-At-Risk Weighting, Bilingual, Career and Technical, At Risk, and New Facility will change very little during this time period.

| Weight Factor | 20-21 (Actual FTE) | 21-22 (Actual FTE) | 22-23 (Actual FTE) | 23-24 (Actual FTE) | 24-25 (Projected FTE) | 25-26 (Projected FTE) | 26-27 (Projected FTE) | 27-28 (Projected FTE) |
|---------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Headcount | 29,244 | 29,404 | 29,186 | 28,787 | 28,454 | 28,041 | 27,814 | 27,704 |
| Headcount Increase | -1,055 | 160 | -218 | -399 | -333 | -413 | -227 | -110 |
| Base FTE | 29,287.6 | 29,285.6 | 28,461.3 | 28,106.8 | 27,907.8 | 27,463.5 | 27,463.5 | 27,463.5 |
| FTE as Percentage of Enrollment | 96.3% | 100.1% | 99.6% | 97.5% | 97.6% | 98.1% | 97.9% | 98.7% |
| At-Risk (4 Year Old) Weighting | 42.0 | 53.3 | 78.5 | 56.0 | 62.0 | 62.0 | 62.0 | 62.0 |
| High At-Risk Weighting | 132.9 | 102.8 | 254.4 | 259.1 | 200.6 | 200.6 | 200.6 | 200.6 |
| High Enrollment Weighting | 1,027.7 | 1,028.0 | 997.3 | 986.8 | 980.1 | 962.3 | 962.3 | 962.3 |
| Bilingual Weighting | 490.8 | 446.4 | 496.0 | 535.2 | 575.9 | 575.9 | 575.9 | 575.9 |
| Career & Technical Weighting | 621.7 | 620.7 | 648.0 | 628.3 | 660.0 | 660.0 | 660.0 | 660.0 |
| At-Risk Weighting | 2,630.1 | 2,462.6 | 3,443.7 | 3,427.2 | 3,114.5 | 3,114.5 | 3,114.5 | 3,114.5 |
| New Facility Weighting | 84.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Virtual Education Weighting | 0.0 | 301.8 | 36.5 | 32.0 | 36.0 | 36.0 | 36.0 | 36.0 |
| KMAS | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Extraordinary Growth Weighting | 4,377.3 | 4,043.4 | 2,975.3 | 2,012.1 | 1,131.8 | 351.5 | 91.0 | 0.0 |
| Special Education Weighting | 7,796.2 | 7,283.9 | 7,365.6 | 6,991.8 | 8,332.8 | 8,217.6 | 8,184.3 | 8,151.1 |
| Transportation Weighting | 753.5 | 699.0 | 80.1 | 801.1 | 786.6 | 684.4 | 517.5 | 505.3 |
| Cost of Living Weighting | 2,319.7 | 2,319.0 | 2,110.7 | 2,024.4 | 2,699.0 | 2,563.4 | 2,535.4 | 2,527.1 |
| Total Weighted FTE | 49,563.5 | 48,646.5 | 46,947.3 | 45,860.7 | 46,487.0 | 44,891.6 | 44,402.9 | 44,258.2 |

In addition to base FTE, the District receives a variety of weightings that are expressed in FTEs and are further explained in the following pages.

Note: The New Facility weighting ended in 2020-21, as the District has not constructed any new school buildings since Canyon Creek Elementary opened in 2019-20.

I. Future Budget Assumptions and Forecasts

High Enrollment Weighting

Formerly known as Correlation Weighting, this weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BASE of \$5,378, the high enrollment weighting is \$188.45 per pupil for all districts with enrollments of 1,622 and over.

Bilingual Education Weighting

This weighting is determined by multiplying the FTE enrollment in bilingual education programs approved by the State Board of Education by a factor of 0.395 or headcount at 18.5%.

Career and Technical Education Weighting

This weighting is determined by multiplying the FTE enrollment in career and technical education programs approved by the State Board of Education by a factor of 0.5. Revenue generated by the weight must be spent for career and technical education.

At-Risk Pupil Weighting

This weighting is determined by multiplying the number of full-time pupils in grades K-12 of a district who qualify for free meals under the KSDE Home Economic Survey guidelines (previously, the National School Lunch Program) by a factor of 0.484. A further condition is that in order for it to obtain this weighting, a school district must maintain an at-risk pupil assistance plan approved by the State Board of Education. All revenue generated by this weighting must be spent for K-12 at-risk pupil programs, or pre-school at-risk programs. Pupils who receive services

under this plan are determined on the basis of at-risk factors specified by the Kansas State Department of Education and not by virtue of eligibility for free meals under the National School Lunch Program.

New Facility Weighting

This weighting is assigned for costs associated with beginning operation of new school facilities. The enrollment in the new school facility is multiplied by a factor of 0.25 to produce the weight adjustment. In order to qualify for this weighting, the district must have utilized at least 25% of the state financial aid of the district authorized for the school year. This weight is available for two school years only—the year in which the facility operation is commenced and the following year. This weighting will no longer be available after full expenditure of the District's 2013 bond funds.



I. Future Budget Assumptions and Forecasts

Virtual Education Weighting

This weighting is determined by multiplying virtual FTE's by \$5,600 and virtual adult credits by \$709. No adult student may be counted for more than 6 credits per year.

FHSU Math and Science Academy Weighting (KAMS)

Students receive no additional weighting.

Kansas Pre-K: 4 Year Old At-Risk Weighting

Students receive no additional weighting.

Extraordinary Growth Weighting

Also known as Ancillary Weighting or Board of Tax Appeals (BOTA) Weighting. The law permits a school district to appeal to the State Board of Tax Appeals for permission to levy a property tax for up to two years to defray costs associated with commencing operation of a new facility beyond the costs otherwise financed under the law. To qualify for this tax-levying authority, the district must have begun operation of one or more new facilities in the preceding or current school year (or both), have adopted at least 25% of the state financial aid for the district and have had extraordinary enrollment growth, as determined by the State Board of Education. This tax-levying authority may extend for an additional six years, in accordance with the following requirements. The school district's Board of Education must determine that the costs attributable to commencing operation of the new school facility (or facilities) are significantly greater than the costs of operating other school facilities in the district. The tax that then may be levied is computed by the State Board of Education

by first determining the amount produced by the tax levied for operation of the facility (or facilities) by the district in the second year of the initial tax-levying authority and by adding the amount of general state aid attributable to the school facilities weight in that year. Of the amount so computed, 90%, 75%, 60%, 45%, 30% and 15%, respectively, are the amounts that may be levied during the six-year period. An amount equal to the levy approved by the State Board of Tax Appeals is converted to the ancillary school facilities weight. The weighting is calculated each year by dividing the amount of the levy authority approved by the State Board of Tax Appeals by BASE.

Special Education Weighting

The amount of special education services state aid a school district receives, including "catastrophic" special education aid, is divided by BASE to produce this weighting. The state special education services aid a district receives is deposited in its general fund and then, in turn, is transferred to the district's special education fund. This procedure is aimed at increasing the size of a school district's general fund budget for purposes of the local option budget calculation (LOB). The amount attributable to this weighting is defined as "local effort" and, therefore, as a deduction in computing the general state aid entitlement of the district.

In summary, this procedure does not increase the school district general fund state aid requirement; it only increases the computed size of this budget for the benefit of the LOB provision of the law.

I. Future Budget Assumptions and Forecasts

Transportation Weighting

This weighting helps compensate school districts for providing transportation to public school pupils who reside 2.5 miles or more by the usually traveled road from the school attended (the shortest route). The number of public school pupils enrolled in the district who resided 2.5 miles or more by the usually traveled road from the school attended and for whom transportation was made available by the district is then divided by the district square miles. The result is the index of density. Using the index of density a per capita allowance based on a cost factor for students 2.5 miles or more away from their school is assessed to each district. This limits the proportion of a school district's State Foundation Aid attributable to the transportation weighting to being no more than 110.0% of a school district's total transportation expenditure for the immediate preceding school year. The formula per pupil cost is then divided by the BASE.

Cost of Living Weighting

The law permits a local school board to levy a local tax for the purpose of financing the cost-of-living weighting in a school district which has higher than the average statewide cost of living based on housing cost. The levy is an amount directly attributable to the cost-of-living weighting which is derived as described below. The State Board of Education is required to determine which districts are eligible to apply for this weighting. The district will be deemed eligible by the State Board if its average cost-of-living is at least 25% higher than the statewide average. In addition, the district must have adopted the maximum LOB to be eligible. The local school board would be required to pass and publish a resolution authorizing the levy and the resolution is subject to protest petition.

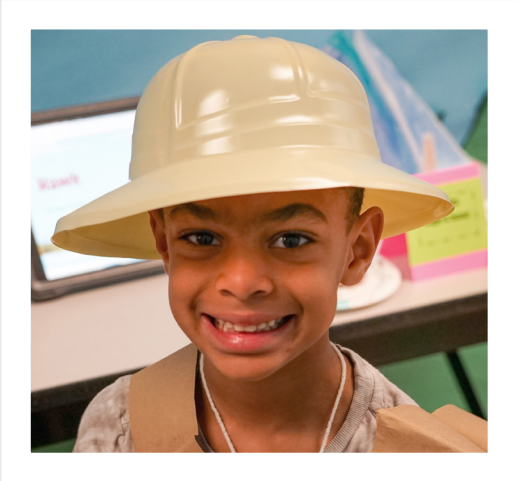


| Year | Head Count |
|-----------|------------|
| 1965-1966 | 3,687 |
| 1966-1967 | 3,964 |
| 1967-1968 | 4,192 |
| 1968-1969 | 4,433 |
| 1969-1970 | 4,619 |
| 1970-1971 | 4,664 |
| 1971-1972 | 5,020 |
| 1972-1973 | 5,289 |
| 1973-1974 | 5,477 |
| 1974-1975 | 5,583 |
| 1975-1976 | 5,814 |
| 1976-1977 | 6,428 |
| 1977-1978 | 7,006 |
| 1978-1979 | 7,495 |
| 1979-1980 | 8,098 |
| 1980-1981 | 8,497 |
| 1981-1982 | 8,973 |
| 1982-1983 | 9,360 |
| 1983-1984 | 9,950 |
| 1984-1985 | 10,600 |
| 1985-1986 | 11,230 |
| 1986-1987 | 12,050 |
| 1987-1988 | 12,727 |
| 1988-1989 | 13,296 |
| 1989-1990 | 13,974 |
| 1990-1991 | 14,870 |
| 1991-1992 | 15,356 |
| 1992-1993 | 15,957 |
| 1993-1994 | 16,635 |
| 1994-1995 | 17,194 |
| 1995-1996 | 17,801 |
| 1996-1997 | 18,509 |
| 1997-1998 | 18,846 |
| 1998-1999 | 19,598 |
| 1999-2000 | 20,301 |

II. District Enrollment Trends

The Olathe Public Schools experienced continued enrollment growth from unification in 1965 till 2019. During that time enrollment increased from 3,687 students in 9 buildings to 30,166 in 60 buildings. However, that upward growth trend is changing. In three of the past four years, enrollment has declined in the district dropping the enrollment to an estimated 28,454 in 2024-25. Enrollment estimates show a continual decline in enrollment for at least the next 10 years, dropping to 27,500 by 2032.

Enrollment projection for Olathe Public School are based primarily upon: historic enrollment information and new residential building permit information. Historic enrollment information would include District growth rate, program growth rate, student location and promotion rates. Enrollment data has been maintained since unification in 1965, with particular weight given to information in the past 3-5 years. This information is supplemented with residential building permit reports. The school district is broken down into 91 study areas (map grids). Building permits are mapped each quarter and information about the permit [the type of housing product (single family or multi-family), the developer of the subdivision and the price of the unit] is entered and analyzed with geographic information system (GIS) software. Changes within fully developed areas of the District are estimated based on promotion rates by grade.



This process has created enrollment estimates that are within 1.0% of the actual enrollment of the District over the past 4 years, leading to a great deal of confidence in the methodology.

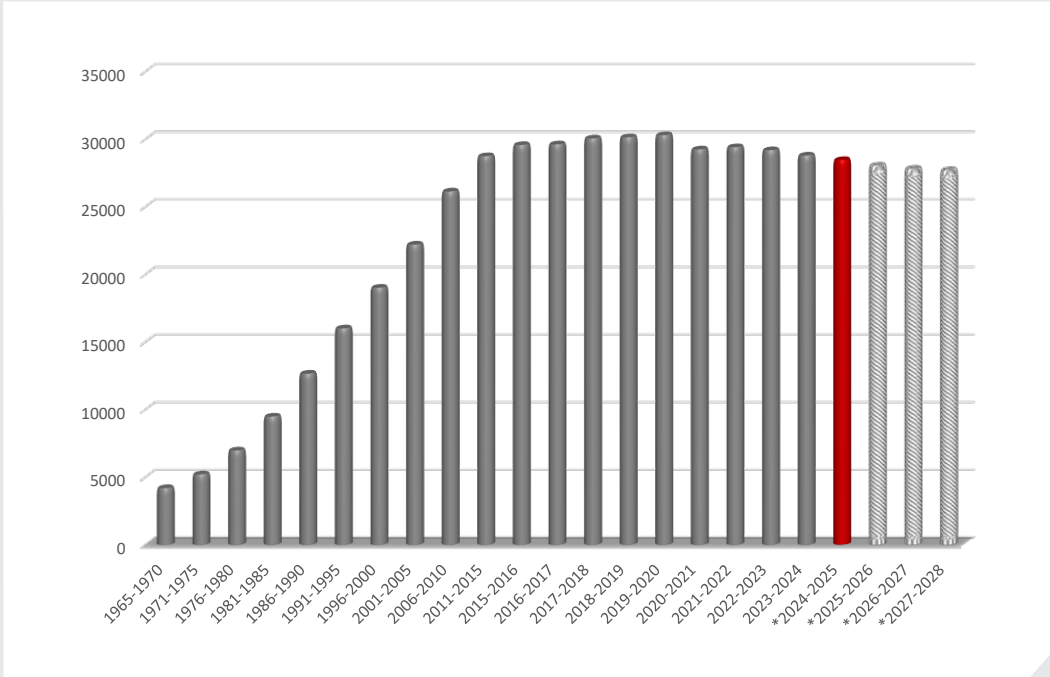
While the District’s methodologies have proven extremely accurate in projecting enrollment for the short-term, the District uses information from Mid-American Regional Council (MARC) for long-term enrollment projections. MARC is a non-profit association of city and county governments and the Metropolitan Planning Organization for the bi-state Kansas City region. MARC provides long-term enrollment estimates for the metro area and individual cities. Applying a ratio technique to those forecasts provides the district an estimate of 43,000-45,000 students at full build-out. Though with the district’s declining birth rate, and increasing average age of its population the likelihood of reaching 40,000 students is decreasing.

Olathe Public Schools Annual Budget

II. District Enrollment Trends

The following chart provides actual enrollment information since 1965 and projected enrollments through 2027-2028.

All numbers represent student headcounts, not FTE.



Note: Years prior to 2015 are 5-year averages.

| Year | Head Count |
|-------------------|---------------|
| 2000-2001 | 20,794 |
| 2001-2002 | 21,500 |
| 2002-2003 | 22,153 |
| 2003-2004 | 22,949 |
| 2004-2005 | 23,615 |
| 2005-2006 | 24,696 |
| 2006-2007 | 25,520 |
| 2007-2008 | 26,351 |
| 2008-2009 | 26,894 |
| 2009-2010 | 27,202 |
| 2010-2011 | 27,943 |
| 2011-2012 | 28,288 |
| 2012-2013 | 28,889 |
| 2013-2014 | 29,171 |
| 2014-2015 | 29,410 |
| 2015-2016 | 29,567 |
| 2016-2017 | 29,616 |
| 2017-2018 | 30,054 |
| 2018-2019 | 30,145 |
| 2019-2020 | 30,299 |
| 2020-2021 | 29,244 |
| 2021-2022 | 29,404 |
| 2022-2023 | 29,186 |
| 2023-2024 | 28,787 |
| *2024-2025 | 28,454 |
| *2025-2026 | 28,041 |
| *2026-2027 | 27,814 |
| *2027-2028 | 27,704 |

*Projected

As demonstrated above, the District is anticipating a slower but steadily decreasing enrollment over the next four years.



Olathe
PUBLIC SCHOOLS

II. District Enrollment Trends

Actual Enrollments 2020-23

(All numbers represent Headcount, not FTE)

| | Actual 9/20/20 | Free & Reduced | % Free & Reduced | Actual 9/20/21 | Free & Reduced | % Free & Reduced | Actual 9/20/22 | Free & Reduced | % Free & Reduced | Actual 9/20/23 | Free & Reduced | % Free & Reduced |
|--------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|---------------------|-------------------|-------------------|---------------------|
| Arbor Creek | 378 | 18 | 4.8% | 394 | 20 | 5.08% | 380 | 39 | 10.3% | 356 | 40 | 11.2% |
| Bentwood | 321 | 25 | 7.8% | 347 | 27 | 7.78% | 344 | 48 | 14.0% | 339 | 48 | 14.2% |
| Black Bob | 309 | 65 | 21.0% | 328 | 54 | 16.46% | 343 | 84 | 24.5% | 350 | 73 | 21.3% |
| Briarwood | 350 | 65 | 18.6% | 310 | 48 | 15.48% | 330 | 93 | 28.2% | 330 | 92 | 27.9% |
| Brougham | 286 | 29 | 10.1% | 309 | 31 | 10.03% | 311 | 48 | 15.4% | 314 | 54 | 17.4% |
| Canyon Creek | 353 | 22 | 6.2% | 387 | 15 | 3.88% | 434 | 26 | 6.0% | 442 | 27 | 6.2% |
| Cedar Creek | 391 | 10 | 2.6% | 424 | 6 | 1.42% | 427 | 28 | 6.6% | 399 | 23 | 5.4% |
| Central | 232 | 160 | 69.0% | 209 | 131 | 62.68% | 215 | 162 | 75.3% | 255 | 190 | 88.4% |
| Clearwater Creek | 511 | 45 | 8.8% | 525 | 32 | 6.10% | 541 | 68 | 12.6% | 555 | 82 | 15.2% |
| Countryside | 323 | 167 | 51.7% | 296 | 123 | 41.55% | 311 | 173 | 55.6% | 330 | 188 | 60.5% |
| Fairview | 226 | 150 | 66.4% | 235 | 125 | 53.19% | 240 | 158 | 65.8% | 250 | 170 | 70.8% |
| Forest View | 487 | 65 | 13.3% | 472 | 51 | 10.81% | 451 | 67 | 14.9% | 437 | 69 | 15.3% |
| Green Springs | 277 | 42 | 15.2% | 251 | 25 | 9.96% | 243 | 55 | 22.6% | 241 | 55 | 22.6% |
| Havencroft | 262 | 133 | 50.8% | 252 | 109 | 43.25% | 252 | 154 | 61.1% | 266 | 167 | 66.3% |
| Heatherstone | 424 | 99 | 23.3% | 443 | 91 | 20.54% | 423 | 126 | 29.8% | 404 | 127 | 30.0% |
| Heritage | 339 | 105 | 31.0% | 337 | 93 | 27.60% | 343 | 139 | 40.5% | 330 | 135 | 39.4% |
| Indian Creek | 355 | 169 | 47.6% | 367 | 151 | 41.14% | 355 | 224 | 63.1% | 338 | 208 | 58.6% |
| Madison Place | 398 | 52 | 13.1% | 396 | 48 | 12.12% | 389 | 78 | 20.1% | 383 | 78 | 20.1% |
| Mahaffie | 394 | 128 | 32.5% | 419 | 127 | 30.31% | 413 | 179 | 43.3% | 435 | 199 | 48.2% |
| Manchester Park | 560 | 24 | 4.3% | 595 | 29 | 4.87% | 591 | 55 | 9.3% | 613 | 45 | 7.6% |
| Meadow Lane | 408 | 13 | 3.2% | 401 | 9 | 2.24% | 384 | 26 | 6.8% | 358 | 26 | 6.8% |
| Millbrooke | 398 | 44 | 11.1% | 400 | 27 | 6.75% | 427 | 79 | 18.5% | 409 | 78 | 18.3% |
| Northview | 249 | 140 | 56.2% | 239 | 91 | 38.08% | 236 | 139 | 58.9% | 219 | 140 | 59.3% |
| Pleasant Ridge | 263 | 32 | 12.2% | 289 | 37 | 12.80% | 311 | 68 | 21.9% | 305 | 61 | 19.6% |
| Prairie Center | 372 | 34 | 9.1% | 377 | 38 | 10.08% | 382 | 77 | 20.2% | 359 | 66 | 17.3% |
| Ravenwood | 452 | 115 | 25.4% | 439 | 83 | 18.91% | 426 | 141 | 33.1% | 420 | 139 | 32.6% |
| Regency Place | 377 | 36 | 9.5% | 407 | 39 | 9.58% | 416 | 60 | 14.4% | 438 | 74 | 17.8% |
| Ridgeview | 215 | 153 | 71.2% | 257 | 140 | 54.47% | 251 | 186 | 74.1% | 247 | 165 | 65.7% |
| Rolling Ridge | 395 | 216 | 54.7% | 380 | 160 | 42.11% | 367 | 254 | 69.2% | 374 | 255 | 69.5% |
| Scarborough | 320 | 76 | 23.8% | 312 | 66 | 21.15% | 300 | 104 | 34.7% | 295 | 90 | 30.0% |
| Sunnyside | 322 | 32 | 9.9% | 340 | 31 | 9.12% | 329 | 50 | 15.2% | 323 | 50 | 15.2% |
| Tomahawk | 285 | 111 | 38.9% | 337 | 115 | 34.12% | 338 | 152 | 45.0% | 344 | 164 | 48.5% |
| Walnut Grove | 360 | 94 | 26.1% | 388 | 99 | 25.52% | 410 | 143 | 34.9% | 399 | 118 | 28.8% |
| Washington | 392 | 306 | 78.1% | 359 | 196 | 54.60% | 350 | 298 | 85.1% | 352 | 286 | 81.7% |
| Westview | 167 | 128 | 76.6% | 166 | 98 | 59.04% | 158 | 117 | 74.1% | 157 | 125 | 79.1% |
| Woodland | 328 | 58 | 17.7% | 326 | 40 | 12.27% | 323 | 92 | 28.5% | 297 | 78 | 24.1% |
| Elementary School Total | 12,479 | 3,161 | 25.3% | 12,713 | 2,605 | 20.5% | 12,744 | 3,990 | 31.3% | 12,663 | 3,985 | 31.5% |
| California Trail | 662 | 61 | 9.2% | 646 | 56 | 8.67% | 592 | 88 | 14.9% | 584 | 85 | 14.6% |
| Chisholm Trail | 706 | 69 | 9.8% | 637 | 46 | 7.22% | 607 | 91 | 15.0% | 575 | 88 | 15.3% |
| Frontier Trail | 715 | 152 | 21.3% | 686 | 125 | 18.22% | 677 | 170 | 25.1% | 666 | 176 | 26.4% |
| Indian Trail | 665 | 312 | 46.9% | 608 | 251 | 41.28% | 609 | 321 | 52.7% | 563 | 276 | 49.0% |
| Mission Trail | 728 | 69 | 9.5% | 694 | 51 | 7.35% | 666 | 89 | 13.4% | 699 | 91 | 13.0% |
| Oregon Trail | 679 | 301 | 44.3% | 657 | 218 | 33.18% | 658 | 305 | 46.4% | 637 | 299 | 46.9% |
| Pioneer Trail | 674 | 294 | 43.6% | 605 | 246 | 40.66% | 605 | 321 | 53.1% | 582 | 315 | 54.1% |
| Prairie Trail | 672 | 24 | 3.6% | 724 | 22 | 3.04% | 753 | 61 | 8.1% | 737 | 59 | 8.0% |
| Santa Fe Trail | 691 | 370 | 53.5% | 661 | 276 | 41.75% | 635 | 384 | 60.5% | 618 | 359 | 58.1% |
| Summit Trail | 614 | 177 | 28.8% | 595 | 128 | 21.51% | 593 | 188 | 31.7% | 565 | 181 | 32.0% |
| Middle School Total | 6,806 | 1,829 | 26.9% | 6,513 | 1,419 | 21.8% | 6,395 | 2,018 | 31.6% | 6,226 | 1,929 | 31.0% |
| Olathe East | 1,957 | 482 | 24.6% | 1,885 | 374 | 19.84% | 1,900 | 579 | 30.5% | 1,826 | 599 | 32.8% |
| Olathe North | 1,972 | 779 | 39.5% | 1,967 | 592 | 30.10% | 2,085 | 918 | 44.0% | 2,034 | 926 | 45.5% |
| Olathe Northwest | 1,859 | 269 | 14.5% | 1,908 | 207 | 10.85% | 1,952 | 327 | 16.8% | 1,967 | 328 | 16.7% |
| Olathe South | 1,939 | 324 | 16.7% | 1,944 | 260 | 13.37% | 1,838 | 378 | 20.6% | 1,844 | 440 | 23.9% |
| Olathe West | 1,639 | 361 | 22.0% | 1,621 | 243 | 14.99% | 1,660 | 422 | 25.4% | 1,602 | 428 | 26.7% |
| High School Total | 9,366 | 2,215 | 23.6% | 9,325 | 1,676 | 18.0% | 9,435 | 2,624 | 27.8% | 9,273 | 2,721 | 29.3% |
| Alt Ed & Early Childhood | 593 | 175 | 29.5% | 538 | 162 | 30.11% | 612 | 249 | 40.7% | 625 | 201 | 32.2% |
| Olathe Virtual School | | | | 315 | 0 | 0.00% | | | | | | |
| Grand Total | 29,244 | 7,380 | 25.2% | 29,404 | 5,862 | 19.9% | 29,186 | 8,881 | 30.4% | 28,787 | 8,836 | 30.7% |

Note: Title I Schools are bolded.

Olathe Public Schools Annual Budget

II. District Enrollment Trends

Projected Enrollments 2024-27

(All numbers represent Headcount, not FTE)

| | Budgeted 9/20/24 | Free & Reduced | % Free & Reduced | Functional Capacity | % Capacity | Room Utilization | Projected 9/20/25 | Projected 9/20/26 | Projected 9/20/27 |
|--------------------------------|---------------------|-------------------|---------------------|------------------------|------------|---------------------|----------------------|----------------------|----------------------|
| Arbor Creek | 333 | 39 | 11.7% | 617 | 58% | 82% | 322 | 308 | 298 |
| Bentwood | 366 | 49 | 13.4% | 547 | 62% | 81% | 353 | 348 | 348 |
| Black Bob | 361 | 79 | 21.9% | 497 | 69% | 92% | 384 | 380 | 389 |
| Briarwood | 306 | 84 | 27.5% | 547 | 60% | 94% | 310 | 309 | 310 |
| Brougham | 296 | 56 | 18.9% | 472 | 66% | 87% | 290 | 291 | 280 |
| Canyon Creek | 455 | 34 | 7.5% | 572 | 76% | 83% | 466 | 486 | 484 |
| Cedar Creek | 370 | 15 | 4.1% | 617 | 65% | 78% | 350 | 351 | 359 |
| Central | 246 | 184 | 74.8% | 444 | 57% | 64% | 213 | 209 | 206 |
| Clearwater Creek | 516 | 64 | 12.4% | 667 | 83% | 84% | 539 | 581 | 596 |
| Countryside | 343 | 203 | 59.2% | 592 | 56% | 69% | 304 | 280 | 271 |
| Fairview | 239 | 148 | 61.9% | 427 | 59% | 66% | 224 | 222 | 216 |
| Forest View | 420 | 48 | 11.4% | 645 | 68% | 76% | 404 | 407 | 421 |
| Green Springs | 233 | 44 | 18.9% | 494 | 49% | 57% | 223 | 217 | 227 |
| Havencroft | 255 | 156 | 61.2% | 396 | 67% | 80% | 239 | 239 | 224 |
| Heatherstone | 345 | 89 | 25.8% | 648 | 62% | 77% | 321 | 307 | 308 |
| Heritage | 334 | 129 | 38.6% | 449 | 73% | 79% | 316 | 307 | 319 |
| Indian Creek | 335 | 197 | 58.8% | 519 | 65% | 80% | 325 | 318 | 306 |
| Madison Place | 380 | 78 | 20.5% | 645 | 59% | 70% | 364 | 362 | 353 |
| Mahaffie | 446 | 188 | 42.2% | 550 | 79% | 83% | 426 | 421 | 379 |
| Manchester Park | 616 | 36 | 5.8% | 740 | 83% | 81% | 606 | 601 | 604 |
| Meadow Lane | 346 | 29 | 8.4% | 642 | 56% | 68% | 332 | 318 | 319 |
| Millbrooke | 369 | 72 | 19.5% | 620 | 66% | 80% | 370 | 351 | 334 |
| Northview | 214 | 122 | 57.0% | 421 | 52% | 61% | 208 | 193 | 194 |
| Pleasant Ridge | 305 | 63 | 20.7% | 522 | 58% | 78% | 296 | 297 | 301 |
| Prairie Center | 356 | 60 | 16.9% | 494 | 73% | 81% | 338 | 315 | 313 |
| Ravenwood | 413 | 126 | 30.5% | 617 | 68% | 77% | 400 | 396 | 387 |
| Regency Place | 433 | 59 | 13.6% | 642 | 68% | 77% | 434 | 436 | 431 |
| Ridgeview | 252 | 164 | 65.1% | 332 | 74% | 68% | 250 | 249 | 239 |
| Rolling Ridge | 359 | 237 | 66.0% | 550 | 68% | 73% | 367 | 357 | 337 |
| Scarborough | 305 | 101 | 33.1% | 472 | 63% | 71% | 283 | 268 | 256 |
| Sunnyside | 315 | 34 | 10.8% | 715 | 45% | 60% | 303 | 316 | 314 |
| Tomahawk | 352 | 161 | 45.7% | 452 | 76% | 79% | 343 | 353 | 336 |
| Walnut Grove | 389 | 84 | 21.6% | 522 | 76% | 82% | 378 | 371 | 352 |
| Washington | 375 | 303 | 80.8% | 494 | 71% | 78% | 356 | 359 | 347 |
| Westview | 158 | 122 | 77.2% | 371 | 42% | 52% | 149 | 148 | 153 |
| Woodland | 301 | 57 | 18.9% | 667 | 45% | 59% | 323 | 339 | 356 |
| Elementary School Total | 12,437 | 3,714 | 29.9% | 19,618 | 64% | 75% | 12,109 | 12,010 | 11,867 |
| California Trail | 585 | 81 | 13.8% | 964 | 61% | 60% | 576 | 604 | 636 |
| Chisholm Trail | 571 | 76 | 13.3% | 959 | 60% | 68% | 577 | 556 | 547 |
| Frontier Trail | 693 | 153 | 22.1% | 1,024 | 65% | 65% | 704 | 733 | 681 |
| Indian Trail | 582 | 289 | 49.7% | 849 | 66% | 64% | 549 | 545 | 522 |
| Mission Trail | 679 | 64 | 9.4% | 943 | 74% | 70% | 664 | 648 | 626 |
| Oregon Trail | 633 | 284 | 44.9% | 820 | 78% | 70% | 651 | 652 | 693 |
| Pioneer Trail | 617 | 308 | 49.9% | 882 | 66% | 67% | 653 | 661 | 649 |
| Prairie Trail | 712 | 54 | 7.6% | 957 | 77% | 60% | 728 | 779 | 825 |
| Santa Fe Trail | 624 | 318 | 51.0% | 864 | 72% | 65% | 613 | 584 | 606 |
| Summit Trail | 577 | 183 | 31.7% | 889 | 64% | 69% | 590 | 579 | 546 |
| Middle School Total | 6,273 | 1,810 | 28.9% | 9,151 | 68% | 66% | 6,305 | 6,341 | 6,331 |
| Olathe East | 1,843 | 531 | 28.8% | 2,304 | 79% | 60% | 1,740 | 1,643 | 1,655 |
| Olathe North | 2,009 | 819 | 40.8% | 2,320 | 88% | 60% | 1,982 | 1,922 | 1,900 |
| Olathe Northwest | 1,959 | 293 | 15.0% | 2,013 | 98% | 67% | 1,931 | 1,988 | 2,030 |
| Olathe South | 1,783 | 389 | 21.8% | 2,224 | 83% | 61% | 1,663 | 1,642 | 1,583 |
| Olathe West | 1,555 | 356 | 22.9% | 2,041 | 78% | 61% | 1,622 | 1,615 | 1,647 |
| High School Total | 9,149 | 2,388 | 26.1% | 10,901 | 85% | 62% | 8,938 | 8,810 | 8,815 |
| Alt Ed & Early Childhood | 595 | 235 | 39.5% | N/A | N/A | N/A | 575 | 539 | 539 |
| Olathe Virtual School | | | | | | | | | |
| Grand Total | 28,454 | 8,147 | 28.6% | 39,670 | 67% | 72% | 27,927 | 27,700 | 27,552 |

Note: Title I Schools are bolded.

Note: The Olathe Virtual School was operational in 2021-22 only.

The table to the left shows the projected school enrollment changes by building for 2023-24. This chart also includes information on functional capacities and room utilizations for the respective buildings.

Functional Capacity:

Staffing guidelines
x
Number of K-12
Classrooms plus
SPED programs

Room Utilization

Measures how well all available instructional spaces are utilized; program driven. Example: A high school classroom whose teacher does not travel and teaches 5 of 7 periods can only reach 71% room utilization.

Free and Reduced Lunch Counts:

Free and reduced lunch counts per building, have also been provided. These counts are the basis for the at-risk weightings previously mentioned.



Olathe
PUBLIC SCHOOLS

Olathe Public Schools Annual Budget

III. Future Budget Assumptions and Forecasts

The State Education Finance Act started with an initial Base State Aid per Pupil (BSAPP) of \$3,600 in 1992. The Kansas School Equity and Enhancement Act (KSEEA) was then amended for 2019-20 through 2022-23: increasing BASE a total of \$681 per student over the subsequent four years.

Base Aid for Student Excellence (BASE)

Once the projected FTEs are determined, the next factor to review is the Base Aid for Student Excellence (BASE). Since the BASE is set by statute, based upon annual appropriation by the state legislature, this becomes an annual legislative issue. The District experienced steady decreases in BASE from the 2009-10 school year through the 2011-12 school year, with only a slight increase in the following years.



| Year | BASE | % Increase |
|-----------------|----------------|--------------|
| 1992-93 | \$3,600 | |
| 1993-94 | \$3,600 | 0.00% |
| 1994-95 | \$3,600 | 0.00% |
| 1995-96 | \$3,622 | 0.61% |
| 1996-97 | \$3,648 | 0.72% |
| 1997-98 | \$3,670 | 0.60% |
| 1998-99 | \$3,720 | 1.36% |
| 1999-00 | \$3,770 | 1.34% |
| 2000-01 | \$3,820 | 1.33% |
| 2001-02 | \$3,870 | 1.31% |
| 2002-03 | \$3,863 | -0.18% |
| 2003-04 | \$3,863 | 0.00% |
| 2004-05 | \$3,863 | 0.00% |
| 2005-06 | \$4,257 | 10.20% |
| 2006-07 | \$4,316 | 1.39% |
| 2007-08 | \$4,374 | 1.34% |
| 2008-09 | \$4,400 | 0.59% |
| 2009-10 | \$4,012 | -8.82% |
| 2010-11 | \$3,937 | -1.87% |
| 2011-12 | \$3,780 | -3.99% |
| 2012-13 | \$3,838 | 1.53% |
| 2013-14 | \$3,838 | 0.00% |
| 2014-15 | \$3,852 | 0.36% |
| 2015-16 | \$3,852 | 0.00% |
| 2016-17 | \$3,852 | 0.00% |
| 2017-18 | \$4,006 | 4.00% |
| 2018-19 | \$4,165 | 3.97% |
| 2019-20 | \$4,436 | 6.51% |
| 2020-21 | \$4,569 | 3.00% |
| 2021-22 | \$4,706 | 3.00% |
| 2022-23 | \$4,846 | 2.97% |
| 2023-24 | \$5,088 | 4.99% |
| *2024-25 | \$5,378 | 5.70% |
| *2025-26 | \$5,610 | 4.31% |
| *2026-27 | \$5,746 | 2.42% |
| *2027-28 | \$5,884 | 2.40% |

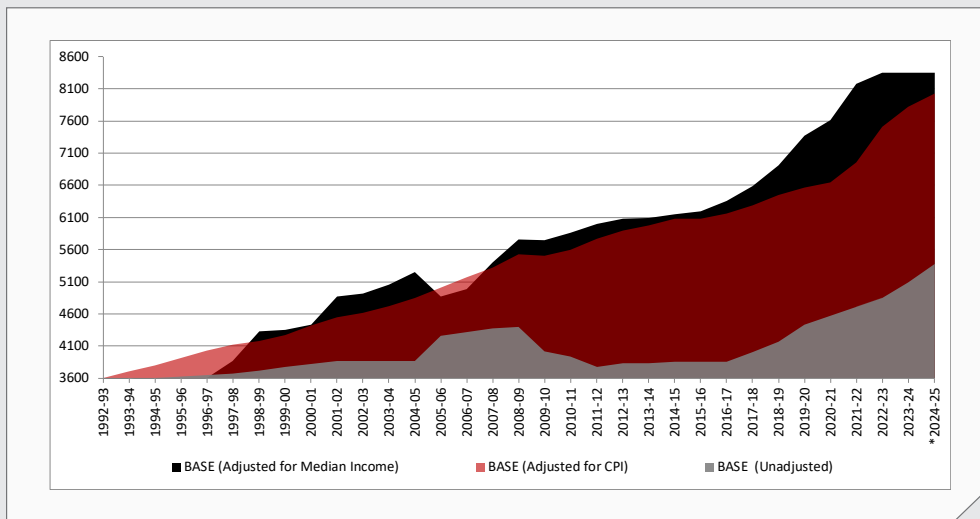
*Projected

Per K.S.A. 72-5132, beginning in 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years.

III. Future Budget Assumptions and Forecasts

The current BASE of \$5,378 is only \$1,778 or 49.4% higher per pupil than in 1992-93, the first year of Kansas’ previous funding formula. However, this same \$5,378 BASE is \$2,648 or 73.5% below the 1992-93 BASE adjusted for changes in Consumer Price Index (CPI).

In addition, the 2023-24 BASE+ of \$5,088 was \$3,256 or 90.4% below the 1992-93 BASE adjusted for changes in median Kansas household income. Obviously, education funding in Kansas has not kept pace with increasing costs and changes in personal income.



*This comparison is based upon the 2022-23 BASE as this is the most current year for which median income data is available.

Historically, after the District’s FTE and state BASE values were estimated, projected revenues for the General Fund could be made. This was a straight forward calculation using the enrollment and BASE data and the assumption that the District would continue to utilize the maximum Local Option Budget (Supplemental General Fund) authority. For 2015-16, the authority increased from 31.0% to 33.0% of General Fund revenues. A mail-in ballot election was necessary to maintain the 33.0% authority for future years. This election was successful.

The combination of the calculated General Fund budget and maximum 33.0% Local Option or Supplemental Fund budget is known as the Legal Maximum Budget allowed.

Once the revenues are established, the budget authority analysis is complete. Since setting a budget less than the projected revenues results in sending money back to the state, the approved budgets traditionally mirror the projected revenues.

The Legal Maximum Budget is the maximum operating budget allowed by Kansas statute. Districts may not seek additional, local levy support.

| | Actual 2023-24 | Projected 2024-25 | Projected 2025-26 | Projected 2026-27 | Projected 2027-28 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | 237,240,766 | 253,642,213 | 250,688,823 | 253,905,034 | 259,193,887 |
| Supplemental General Fund | 82,256,939 | 84,489,476 | 82,620,329 | 83,681,601 | 85,427,100 |
| Total General Funds | 319,497,705 | 338,131,689 | 333,309,152 | 337,586,636 | 344,620,988 |



IV. Historical Valuations, Levies and Property Taxes

Residential Trend

| Year | Real Estate (Residential) | % of Total Valuation |
|-------|---------------------------|----------------------|
| 1992 | \$237,511,829 | 49.9% |
| 1993 | \$239,339,944 | 49.0% |
| 1994 | \$256,834,483 | 50.2% |
| 1995 | \$307,279,406 | 52.8% |
| 1996 | \$334,237,728 | 54.0% |
| 1997 | \$381,612,688 | 52.5% |
| 1998 | \$435,671,499 | 50.2% |
| 1999 | \$496,726,641 | 50.7% |
| 2000 | \$592,044,709 | 52.3% |
| 2001 | \$670,537,154 | 53.2% |
| 2002 | \$730,919,195 | 55.9% |
| 2003 | \$797,166,806 | 56.9% |
| 2004 | \$857,584,680 | 58.1% |
| 2005 | \$928,141,338 | 58.2% |
| 2006 | \$1,007,137,710 | 58.3% |
| 2007 | \$1,093,624,145 | 58.7% |
| 2008 | \$1,114,999,044 | 59.3% |
| 2009 | \$1,092,771,211 | 60.4% |
| 2010 | \$1,076,980,466 | 63.9% |
| 2011 | \$1,079,791,939 | 64.1% |
| 2012 | \$1,060,017,557 | 63.6% |
| 2013 | \$1,077,781,410 | 63.3% |
| 2014 | \$1,146,843,539 | 63.5% |
| 2015 | \$1,230,899,960 | 63.5% |
| 2016 | \$1,312,235,202 | 63.0% |
| 2017 | \$1,430,415,281 | 63.4% |
| 2018 | \$1,553,436,021 | 63.4% |
| 2019 | \$1,661,962,557 | 64.2% |
| 2020 | \$1,745,765,985 | 64.5% |
| 2021 | \$1,839,760,938 | 64.9% |
| 2022 | \$2,048,443,588 | 66.1% |
| 2023 | \$2,355,592,353 | 73.2% |
| *2024 | \$2,387,214,818 | 73.2% |

*County Estimate

Assessed Valuations

The assessed valuation is one of the first pieces of information necessary to make projections on future tax implications. State education finance law requires districts to certify their budgets with their county(ies). The county(ies) then must levy taxes on the property within its (their) jurisdiction at a rate sufficient to raise the

required revenue in the certified budgets. As the assessed valuation of a district grows, the tax requirements are spread over a larger taxing base. In Kansas, the assessed valuation varies for residential, commercial and motor vehicle property as indicated in the following Property Valuations section.

Valuation Trends

| Calendar Year (School Year Beginning) | Market Value | Actual Valuation | Real Estate | Personal Property | Utilities | \$ Increase | % Increase | As a % of Market Value |
|---------------------------------------|------------------|------------------|-----------------|-------------------|--------------|-----------------|------------|------------------------|
| 1992 | n/a | \$475,665,566 | \$407,122,974 | \$43,059,585 | \$25,483,007 | n/a | n/a | 0.00% |
| 1993 | n/a | \$488,930,271 | \$404,635,753 | \$55,398,425 | \$28,896,093 | \$13,264,705 | 2.80% | 0.00% |
| 1994 | \$2,810,054,585 | \$511,577,331 | \$420,057,706 | \$61,349,235 | \$30,170,390 | \$22,647,060 | 4.60% | 18.20% |
| 1995 | \$5,930,027,772 | \$581,462,175 | \$478,450,484 | \$69,269,430 | \$33,742,261 | \$69,884,844 | 13.70% | 9.80% |
| 1996 | \$3,420,893,184 | \$618,835,525 | \$516,839,736 | \$67,873,990 | \$34,121,799 | \$37,373,350 | 6.40% | 18.10% |
| 1997 | \$3,661,325,031 | \$726,426,571 | \$604,653,225 | \$85,233,330 | \$36,540,016 | \$107,591,046 | 17.40% | 19.80% |
| 1998 | \$4,194,237,502 | \$867,868,012 | \$729,534,133 | \$100,723,349 | \$37,610,530 | \$141,441,441 | 19.50% | 20.70% |
| 1999 | \$4,823,373,127 | \$978,774,847 | \$818,587,495 | \$120,822,903 | \$39,364,449 | \$110,906,835 | 12.80% | 20.30% |
| 2000 | \$5,687,397,147 | \$1,132,366,284 | \$928,429,990 | \$163,805,552 | \$40,130,742 | \$153,591,437 | 15.70% | 19.90% |
| 2001 | \$8,289,452,256 | \$1,261,019,855 | \$1,058,680,012 | \$158,734,267 | \$43,605,576 | \$128,653,571 | 11.40% | 15.20% |
| 2002 | \$8,594,243,159 | \$1,306,971,999 | \$1,111,971,629 | \$151,426,845 | \$43,573,525 | \$45,952,144 | 3.60% | 15.20% |
| 2003 | \$9,140,248,002 | \$1,400,704,771 | \$1,202,547,072 | \$153,034,066 | \$45,123,633 | \$93,732,772 | 7.20% | 15.30% |
| 2004 | \$9,770,150,894 | \$1,475,975,478 | \$1,281,928,852 | \$144,745,716 | \$49,300,910 | \$75,270,707 | 5.40% | 15.10% |
| 2005 | \$10,452,788,923 | \$1,595,244,777 | \$1,381,818,943 | \$160,916,785 | \$52,509,049 | \$119,269,299 | 8.10% | 15.30% |
| 2006 | \$11,318,237,108 | \$1,726,519,902 | \$1,513,803,557 | \$160,805,283 | \$51,911,062 | \$131,275,125 | 8.20% | 15.30% |
| 2007 | \$12,519,819,861 | \$1,864,318,798 | \$1,663,648,037 | \$147,847,344 | \$52,823,417 | \$137,798,896 | 8.00% | 14.90% |
| 2008 | \$13,682,756,247 | \$1,880,447,524 | \$1,710,741,936 | \$120,039,036 | \$49,666,552 | \$16,128,726 | 0.90% | 13.70% |
| 2009 | \$14,062,754,720 | \$1,809,635,799 | \$1,663,375,732 | \$99,772,626 | \$46,487,441 | (\$70,811,725) | -3.80% | 12.90% |
| 2010 | \$13,761,006,750 | \$1,685,798,724 | \$1,569,832,119 | \$67,459,378 | \$48,507,227 | (\$123,837,075) | -6.80% | 12.30% |
| 2011 | \$13,304,698,970 | \$1,684,992,074 | \$1,575,922,676 | \$60,870,943 | \$48,198,455 | (\$806,650) | 0.00% | 12.70% |
| 2012 | \$13,305,264,166 | \$1,666,869,027 | \$1,561,493,153 | \$53,908,005 | \$51,467,869 | (\$18,123,047) | -1.10% | 12.50% |
| 2013 | \$13,569,344,540 | \$1,701,680,394 | \$1,598,640,342 | \$46,701,611 | \$56,338,441 | \$34,811,367 | 2.10% | 12.50% |
| 2014 | \$14,447,958,810 | \$1,805,343,825 | \$1,712,572,742 | \$36,414,072 | \$56,357,011 | \$103,663,431 | 6.10% | 12.50% |
| 2015 | \$15,373,172,980 | \$1,937,957,877 | \$1,850,736,785 | \$31,292,014 | \$55,929,078 | \$132,614,052 | 7.30% | 12.60% |
| 2016 | \$16,337,409,320 | \$2,084,118,176 | \$1,997,886,821 | \$28,907,700 | \$57,323,655 | \$146,160,299 | 7.50% | 12.80% |
| 2017 | \$17,699,434,120 | \$2,257,828,144 | \$2,173,378,711 | \$26,604,371 | \$57,845,062 | \$173,709,968 | 8.30% | 12.80% |
| 2018 | \$19,033,790,010 | \$2,452,009,298 | \$2,365,821,082 | \$24,384,061 | \$61,804,155 | \$194,181,154 | 8.60% | 12.90% |
| 2019 | \$20,227,775,240 | \$2,587,273,542 | \$2,499,989,578 | \$22,879,628 | \$64,404,336 | \$135,264,244 | 5.50% | 12.80% |
| 2020 | \$21,225,638,390 | \$2,708,177,606 | \$2,618,763,831 | \$21,814,781 | \$67,598,994 | \$120,904,064 | 4.70% | 12.80% |
| 2021 | \$22,412,558,010 | \$2,835,391,770 | \$2,743,963,871 | \$21,368,920 | \$70,328,979 | \$127,214,164 | 4.70% | 12.70% |
| 2022 | \$24,902,130,680 | \$3,099,409,535 | \$3,003,602,649 | \$20,542,798 | \$75,264,088 | \$264,017,765 | 9.30% | 12.40% |
| 2023 | \$28,463,977,410 | \$3,219,972,702 | \$3,127,087,652 | \$18,695,872 | \$74,189,182 | \$120,563,167 | 3.90% | 11.30% |
| *2024 | \$30,686,028,580 | \$3,263,198,973 | \$3,169,066,995 | \$18,946,853 | \$75,185,125 | \$43,226,271 | 1.30% | 10.60% |
| *2025 | \$31,606,609,437 | \$3,361,094,942 | \$3,264,139,005 | \$19,515,259 | \$77,440,679 | \$97,895,969 | 3.00% | 10.60% |
| *2026 | \$32,554,807,721 | \$3,461,927,790 | \$3,362,063,175 | \$20,100,717 | \$79,763,899 | \$100,832,848 | 3.00% | 10.60% |
| *2027 | \$33,531,451,952 | \$3,565,785,624 | \$3,462,925,070 | \$20,703,738 | \$82,156,816 | \$103,857,834 | 3.00% | 10.60% |

*Projected

IV. Historical Valuations, Levies and Property Taxes

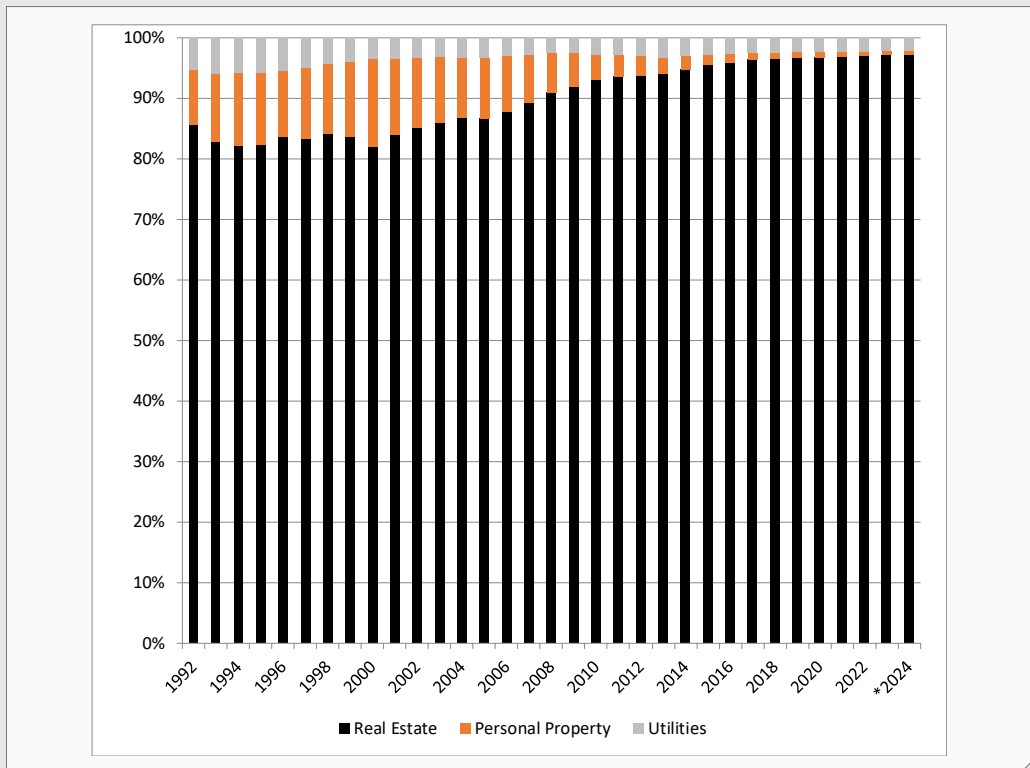
Property Valuations

To determine the total district mill levy, it is necessary to know the assessed valuation of the district and the dollars necessary to be raised to support each of the levy budgets. In the state of Kansas, taxes on real estate are determined in the following manner:

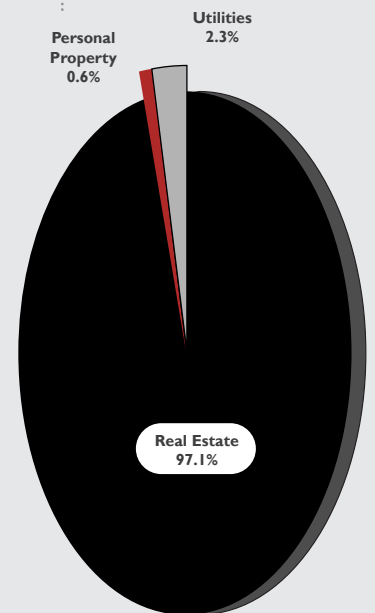
- Each county in the state is responsible for assessing the fair market value of all property within its boundary.

- Property is assessed for tax purposes at 25.0% of commercial property and 11.5% for residential property.
- The product of the total mill levy for all levied funds and the assessed valuation equals the annual property tax.

The graph below shows the assessed valuation history of the District:



*Projected



IV. Historical Valuations, Levies and Property Taxes

Historical Dollar Levies and Mill Levies

The following chart reflects the mill levy for each year and fund, as well as the dollars levied. The total levy is broken down into the funds for *General, Supplemental General* (since 1993),

Capital Outlay, Special Liability (new in 2009), *Extraordinary Growth* (since 1997), *Cost of Living* (new in 2009), *Bond and Interest* and *Special Assessments*.

| Year | Collection Rate |
|----------|-----------------|
| 2019-20 | 96.805% |
| 2020-21 | 96.707% |
| 2021-22 | 96.497% |
| 2022-23 | 96.502% |
| 2023-24 | 97.454% |
| *2024-25 | 97.454% |

The table above represents the overall tax collection rate for the past 5 years and a projection for the upcoming year. Olathe Public Schools benefits from strong first year collections.

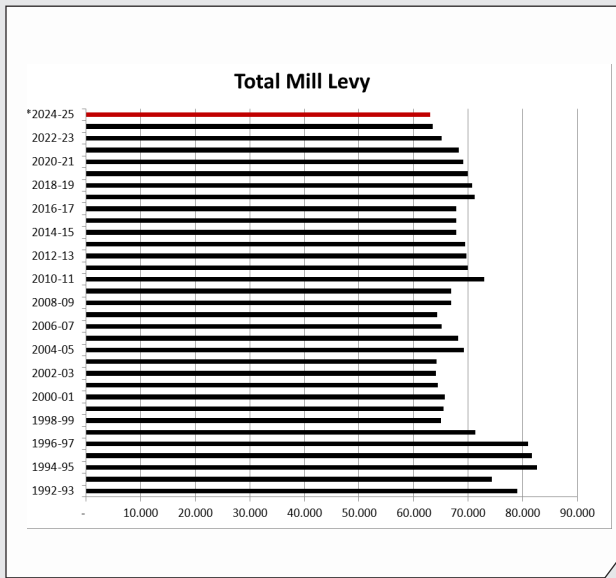
| Dollars Levied and Resulting Mill Rate | | | | | | | | | |
|--|-----------------|----------------------|-----------------|-------------------|----------------------|-----------------|-----------------|---------------------|--------------------------|
| Year | General | Supplemental General | Capital Outlay | Special Liability | Extraordinary Growth | Cost of Living | Bond & Interest | Special Assessments | Total District Mill Levy |
| 1992-93 | \$15,228,240.62 | \$11,386,482.20 | \$1,902,661.38 | - | - | - | \$8,557,881.92 | \$506,108.75 | \$37,581,374.87 |
| | 32 | 24 | 4 | - | - | - | 17.991 | 1.064 | 78.993 |
| 1993-94 | \$16,142,312.28 | \$7,691,360.66 | \$1,888,249.19 | - | - | - | \$9,939,530.98 | \$708,456.02 | \$36,369,909.13 |
| | 33 | 16 | 3.862 | - | - | - | 20.329 | 1.449 | 74.371 |
| 1994-95 | \$17,985,756.32 | \$10,979,985.36 | \$1,950,645.73 | - | - | - | \$11,034,209.72 | \$410,284.31 | \$42,360,881.44 |
| | 35 | 21.463 | 3.813 | - | - | - | 21.569 | 0.802 | 82.647 |
| 1995-96 | \$20,351,250.33 | \$11,140,233.63 | \$2,325,846.94 | - | - | - | \$13,160,233.56 | \$497,731.67 | \$47,475,296.13 |
| | 35 | 19.159 | 4 | - | - | - | 22.633 | 0.856 | 81.648 |
| 1996-97 | \$21,659,319.42 | \$13,192,955.70 | \$2,475,339.70 | - | - | - | \$12,405,176.29 | \$348,405.97 | \$50,081,197.08 |
| | 35 | 21.319 | 4 | - | - | - | 20.046 | 0.563 | 80.928 |
| 1997-98 | \$17,951,983.25 | \$12,056,503.16 | \$2,905,703.43 | - | \$2,304,226.69 | - | \$14,561,947.01 | \$383,551.47 | \$50,163,915.01 |
| | 27 | 16.597 | 4 | - | 3.172 | - | 20.046 | 0.528 | 71.343 |
| 1998-99 | \$16,068,335.60 | \$16,129,326.20 | \$3,471,468.99 | - | \$2,706,882.86 | - | \$16,311,582.19 | \$485,143.21 | \$55,172,739.05 |
| | 20 | 18.585 | 4 | - | 3.119 | - | 18.795 | 0.559 | 65.058 |
| 1999-00 | \$18,191,302.58 | \$21,035,829.90 | \$3,875,947.87 | - | \$3,014,629.54 | - | \$16,283,879.41 | \$323,974.63 | \$62,725,563.93 |
| | 20 | 21.492 | 4 | - | 3.08 | - | 16.637 | 0.331 | 65.5 |
| 2000-01 | \$21,180,344.89 | \$22,357,433.39 | \$4,529,460.96 | - | \$6,228,023.21 | - | \$18,276,394 | \$426,902.40 | \$72,998,558.85 |
| | 20 | 19.744 | 4 | - | 5.5 | - | 16.14 | 0.377 | 65.761 |
| 2001-02 | \$23,692,628 | \$25,529,373 | \$5,044,076 | - | \$5,527,052 | - | \$19,513,020 | \$356,870 | \$79,663,019 |
| | 20 | 20.245 | 4 | - | 4.383 | - | 15.474 | 0.283 | 64.385 |
| 2002-03 | \$24,544,215 | \$22,630,220 | \$9,148,826.55 | - | \$5,772,896.77 | - | \$19,324,888.01 | \$793,331.64 | \$82,214,377.97 |
| | 20 | 17.315 | 7 | - | 4.417 | - | 14.786 | 0.607 | 64.125 |
| 2003-04 | \$26,348,684.67 | \$22,531,734.46 | \$9,804,963.63 | - | \$10,372,218.88 | - | \$19,029,973.38 | \$124,660.66 | \$88,212,235.68 |
| | 20 | 16.086 | 7 | - | 7.405 | - | 13.586 | 0.089 | 64.166 |
| 2004-05 | \$27,786,072.67 | \$25,639,169.74 | \$5,911,279.74 | - | \$12,566,456.60 | - | \$28,016,966.58 | \$450,173.43 | \$100,370,118.76 |
| | 20 | 17.371 | 4.005 | - | 8.514 | - | 18.982 | 0.305 | 69.177 |
| 2005-06 | \$30,107,955.61 | \$29,591,792.14 | \$7,904,436.51 | - | \$14,223,203.35 | - | \$24,621,011.30 | \$507,286.57 | \$106,955,685.48 |
| | 20 | 18.55 | 4.955 | - | 8.916 | - | 15.434 | 0.318 | 68.173 |
| 2006-07 | \$32,674,362.46 | \$31,111,888.53 | \$6,907,805.62 | - | \$9,673,689.42 | - | \$29,868,797.63 | \$441,988.90 | \$110,678,532.56 |
| | 20 | 18.02 | 4.001 | - | 5.603 | - | 17.3 | 0.256 | 65.18 |
| 2007-08 | \$35,382,889.65 | \$32,075,603 | \$10,294,769.90 | - | \$9,179,905.60 | - | \$29,944,690.73 | \$1,174,521.93 | \$118,052,380.81 |
| | 20 | 17.205 | 5.522 | - | 4.924 | - | 16.062 | 0.63 | 64.343 |
| 2008-09 | \$35,674,525.84 | \$37,781,950.32 | \$9,421,049.98 | - | \$7,288,614.69 | - | \$41,170,508.64 | \$1,034,248.21 | \$123,891,952.68 |
| | 20 | 20.092 | 0.501 | - | 3.876 | - | 21.894 | 0.55 | 66.913 |
| 2009-10 | \$34,243,351.06 | \$34,442,797.20 | \$5,427,099.26 | \$314,876.31 | \$6,780,702.79 | \$2,138,989.86 | \$35,372,952.40 | \$394,498.19 | \$119,115,267.07 |
| | 20 | 19.033 | 2.999 | 0.174 | 3.747 | 1.182 | 19.547 | 0.218 | 66.9 |
| 2010-11 | \$31,755,250.16 | \$39,021,169.22 | \$2,361,808.46 | \$256,239.74 | \$9,507,906.39 | \$6,643,729.19 | \$30,958,011.60 | \$458,534.97 | \$120,962,649.73 |
| | 20 | 23.147 | 1.401 | 0.152 | 5.64 | 3.941 | 18.364 | 0.272 | 72.917 |
| 2011-12 | \$31,727,216.86 | \$35,615,675.68 | \$13,479,934.05 | \$229,155.80 | \$5,740,767.82 | \$6,129,996.33 | \$22,103,728.18 | \$822,271.14 | \$115,848,745.86 |
| | 20 | 21.137 | 8 | 0.136 | 3.407 | 3.638 | 13.118 | 0.488 | 69.924 |
| 2012-13 | \$31,349,252.67 | \$31,478,823.35 | \$11,653,077.81 | \$306,702.24 | \$6,802,486.30 | \$5,905,715.14 | \$25,419,764.01 | \$1,140,134.30 | \$114,055,955.82 |
| | 20 | 18.885 | 6.991 | 0.184 | 4.081 | 3.543 | 15.25 | 0.684 | 69.618 |
| 2013-14 | \$32,028,817.34 | \$35,611,055.06 | \$5,365,401.49 | \$365,859.60 | \$8,639,435.40 | \$4,637,085.28 | \$28,765,201.34 | \$825,312.97 | \$116,238,168.48 |
| | 20 | 20.927 | 3.153 | 0.215 | 5.077 | 2.725 | 16.904 | 0.485 | 69.486 |
| 2014-15 | \$34,071,688.52 | \$27,626,623.76 | \$14,436,455.20 | \$364,623.84 | \$8,321,520.95 | \$4,949,366.45 | \$29,732,693.33 | \$972,865.28 | \$120,475,837.33 |
| | 20 | 15.303 | 8 | 0.202 | 4.61 | 2.742 | 16.472 | 0.539 | 67.868 |
| 2015-16 | \$36,708,099.57 | \$33,891,002.61 | \$9,476,612.13 | \$391,467.39 | \$8,228,568.98 | \$7,612,297.74 | \$31,920,105.02 | \$1,044,557.03 | \$129,272,710.47 |
| | 20 | 17.488 | 4.89 | 0.202 | 4.246 | 3.928 | 16.471 | 0.539 | 67.764 |
| 2016-17 | \$39,608,764.81 | \$31,951,615.43 | \$16,672,944.33 | \$312,618.24 | \$8,576,144.75 | \$6,790,057.95 | \$34,137,860.39 | \$1,125,424.49 | \$139,175,430.39 |
| | 20 | 15.331 | 8 | 0.150 | 4.115 | 3.258 | 16.38 | 0.54 | 67.774 |
| 2017-18 | \$43,059,145.10 | \$42,504,820.30 | \$18,066,013.54 | \$341,026.06 | \$13,781,253.30 | \$6,450,421.42 | \$34,192,706.42 | \$230,705.85 | \$158,626,091.99 |
| | 20 | 18.822 | 8 | 0.151 | 6.103 | 2.856 | 15.140 | 0.102 | 71.174 |
| 2018-19 | \$46,907,707.48 | \$38,834,926.79 | \$19,617,742.44 | \$331,062.19 | \$19,125,362.78 | \$8,523,565.09 | \$36,906,542.66 | \$902,334.93 | \$171,149,244.36 |
| | 20 | 15.836 | 8 | 0.135 | 7.8 | 3.476 | 15.05 | 0.368 | 70.665 |
| 2019-20 | \$49,585,973.70 | \$41,954,719.79 | \$20,954,648.86 | \$320,865.86 | \$18,435,687.17 | \$9,552,459.96 | \$37,188,158.84 | \$908,086.40 | \$178,900,600.58 |
| | 20 | 16.214 | 8 | 0.124 | 7.125 | 3.692 | 14.372 | 0.351 | 69.878 |
| 2020-21 | \$51,991,087 | \$43,220,915 | \$21,764,014 | \$335,888 | \$18,336,086 | \$9,778,587 | \$38,943,908 | \$818,093 | \$185,188,578 |
| | 20 | 15.956 | 8 | 0.124 | 6.769 | 3.61 | 14.377 | 0.302 | 69.138 |
| 2021-22 | \$54,499,714.90 | \$44,623,470.39 | \$22,786,898.02 | \$697,375.30 | \$17,298,294.29 | \$10,199,812.34 | \$40,765,231.03 | \$609,494.95 | \$191,480,291.22 |
| | 20 | 15.741 | 8 | 0.246 | 6.102 | 3.598 | 14.38 | 0.215 | 68.282 |
| 2022-23 | \$57,562,973.82 | \$45,385,743.68 | \$25,156,451.04 | \$771,873.95 | \$14,687,360.66 | \$9,067,230.29 | \$44,672,725.03 | \$632,382.49 | \$197,936,740.96 |
| | 20 | 14.641 | 8 | 0.249 | 4.738 | 2.925 | 14.411 | 0.204 | 65.168 |
| 2023-24 | \$64,418,298.58 | \$51,658,335.39 | \$28,432,891.63 | \$636,006.84 | \$8,544,623.13 | \$10,556,343.98 | \$50,147,818.10 | \$1,102,644.45 | \$215,496,962.10 |
| | 20 | 14.945 | 8 | 0.184 | 2.472 | 3.054 | 14.508 | 0.319 | 63.482 |
| *2024-25 | \$65,263,979 | \$55,796,303 | \$30,354,189 | \$1,044,659 | \$5,020,868 | \$12,898,440 | \$53,334,724 | \$1,204,449 | \$224,917,611 |
| | 20 | 15.145 | 8 | 0.284 | 1.363 | 3.501 | 14.477 | 0.327 | 63.097 |

*Projected

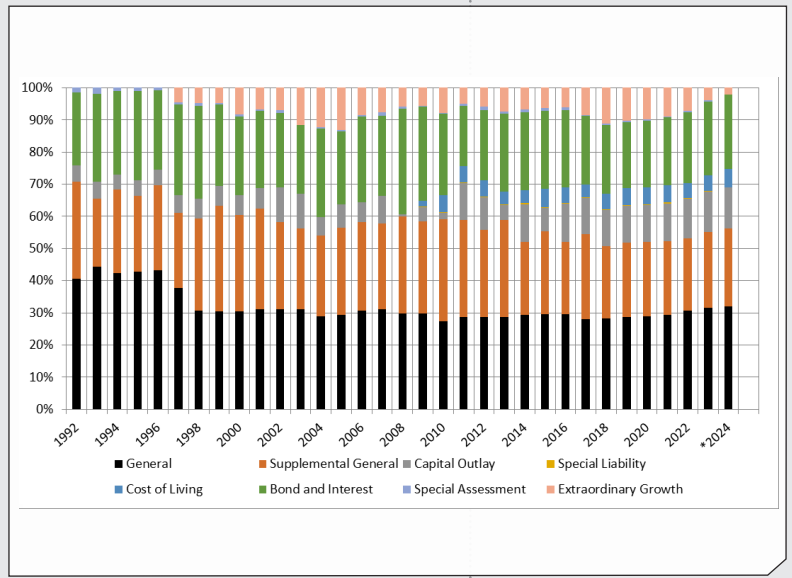
IV. Historical Valuations, Levies and Property Taxes

Historical Trends Levies

The following charts provide historical comparison of rates, taxes levied and their relationship to personal income.

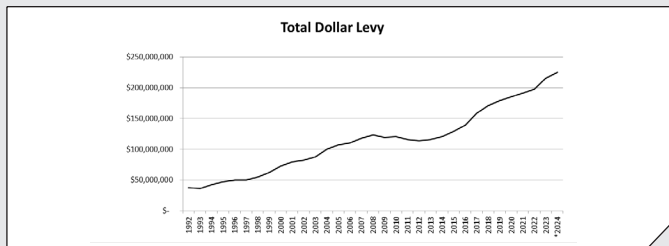


*Projected.

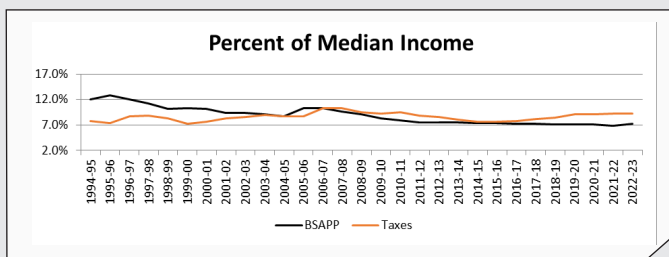


*Projected.

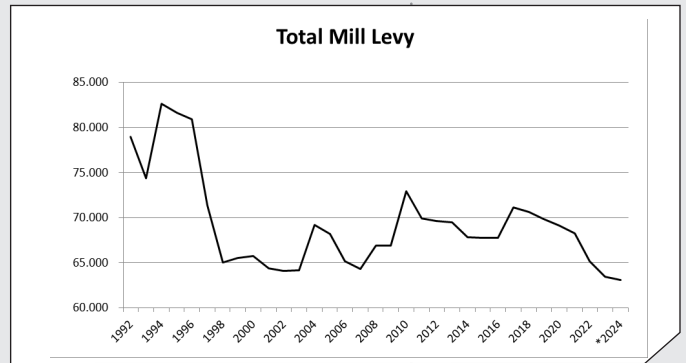
As can be seen from the surrounding graphs, the District has been able to maintain a fairly stable overall mill levy for the past 20 years, with minor fluctuations in the percentage of each of the individual mill rates.



*Projected.



Note: Median information available only through 2022-23



*Projected.

While maintaining a relatively flat overall mill rate for decades, continued assessed valuation growth generated increases in revenue to accommodate the District growth. However, since 1992-93, when the state's first student based funding formula was put in place, the burden of funding schools has progressively shifted from the state (BASE) to the local level (taxes).

The table below illustrates how property taxes are calculated for the average home in Olathe.

| Sample Property Tax Calculation | | |
|---------------------------------|-------------------|-----------|
| Appraised Home Valuation | \$407,350 | \$407,350 |
| Homestead Deduction | \$75,000 | n/a |
| Adjusted Valuation | \$332,350 | \$407,350 |
| Residential Appraisal Rate | 11.5% | 11.5% |
| Taxable Appraised Value | \$38,220 | \$46,845 |
| Tax (Mill) Rate Per \$1,000 | 20.000 | 43.482 |
| Tax | \$764 | \$2,037 |
| Total | \$2,801.33 | |

Homestead Deduction: The first \$75,000 of assessed valuation on any home is exempt from general fund taxation. The \$75,000 does not apply to the District's other seven levies.

Olathe Public Schools Annual Budget

IV. Historical Valuations, Levies and Property Taxes

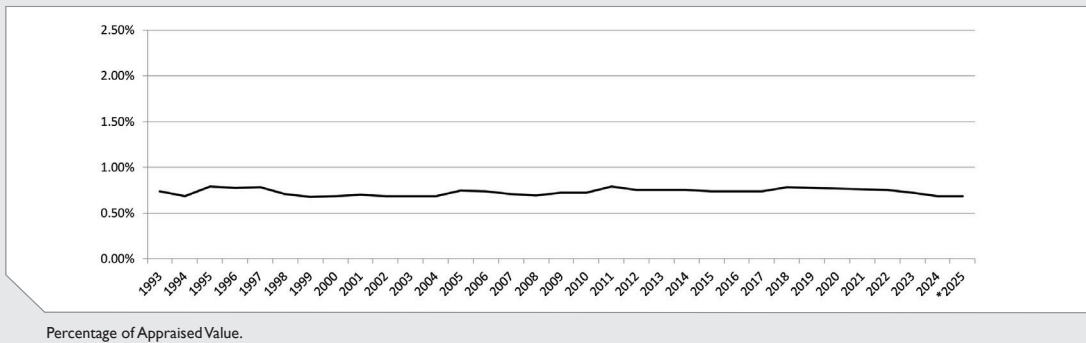
Property Taxes

There are many variables used to calculate the property taxes on property owned. They include: market value, type of property, state assessed valuation and mill levies set by the county to raise sufficient funds for the local

municipalities. The following chart shows a history of the percentage of school taxes to the average appraised value of homes in Olathe. The assessed valuation for residential property in Kansas is currently 11.5%.

| Property Tax Comparison on Residential Homes | | | | | |
|--|-------------------------|----------------|---------------------------|---------------------|----------------------|
| Year | Average Appraised Value | Assessed Value | School District Mill Levy | School Property Tax | % of Appraised Value |
| 1993 | 86,936 | 9,998 | 78.993 | 642.54 | 0.74% |
| 1994 | 89,291 | 10,268 | 78.993 | 611.88 | 0.69% |
| 1995 | 100,945 | 11,609 | 74.371 | 798.42 | 0.79% |
| 1996 | 101,556 | 11,679 | 82.647 | 792.56 | 0.78% |
| 1997 | 109,710 | 12,617 | 81.648 | 860.04 | 0.78% |
| 1998 | 114,968 | 13,221 | 80.928 | 819.05 | 0.71% |
| 1999 | 130,160 | 14,968 | 71.343 | 881.81 | 0.68% |
| 2000 | 140,133 | 16,115 | 65.058 | 963.55 | 0.69% |
| 2001 | 159,363 | 18,327 | 65.500 | 1,113.19 | 0.70% |
| 2002 | 166,874 | 19,191 | 65.761 | 1,143.58 | 0.69% |
| 2003 | 179,990 | 20,699 | 64.385 | 1,235.31 | 0.69% |
| 2004 | 182,663 | 21,006 | 64.125 | 1,255.89 | 0.69% |
| 2005 | 190,480 | 21,905 | 64.166 | 1,423.34 | 0.75% |
| 2006 | 198,451 | 22,822 | 69.177 | 1,463.84 | 0.74% |
| 2007 | 211,399 | 24,311 | 68.173 | 1,492.58 | 0.71% |
| 2008 | 212,515 | 24,439 | 65.180 | 1,480.49 | 0.70% |
| 2009 | 209,229 | 24,061 | 64.343 | 1,518.02 | 0.73% |
| 2010 | 206,360 | 23,731 | 66.913 | 1,495.63 | 0.73% |
| 2011 | 204,010 | 23,461 | 66.900 | 1,618.72 | 0.79% |
| 2012 | 196,686 | 22,619 | 72.917 | 1,489.60 | 0.76% |
| 2013 | 196,261 | 22,570 | 69.924 | 1,479.28 | 0.75% |
| 2014 | 205,015 | 23,577 | 69.618 | 1,546.25 | 0.75% |
| 2015 | 216,616 | 24,911 | 69.486 | 1,598.65 | 0.74% |
| 2016 | 228,523 | 26,280 | 67.868 | 1,688.85 | 0.74% |
| 2017 | 246,127 | 28,305 | 67.764 | 1,826.32 | 0.74% |
| 2018 | 264,042 | 30,365 | 71.174 | 2,069.19 | 0.78% |
| 2019 | 278,708 | 32,051 | 70.665 | 2,172.91 | 0.78% |
| 2020 | 291,160 | 33,483 | 69.878 | 2,247.75 | 0.77% |
| 2021 | 303,479 | 34,900 | 69.138 | 2,320.92 | 0.77% |
| 2022 | 328,111 | 37,733 | 68.282 | 2,484.47 | 0.76% |
| 2023 | 379,541 | 43,647 | 65.168 | 2,752.40 | 0.73% |
| 2024 | 407,350 | 46,845 | 63.482 | 2,801.33 | 0.69% |
| *2025 | 407,350 | 46,845 | 63.097 | 2,783.29 | 0.68% |

*Projected



IV. Historical Valuations, Levies and Property Taxes



| Year | Ad Valorem Tax Collection |
|---------|---------------------------|
| 2019-20 | 127,003,750 |
| 2020-21 | 131,498,584 |
| 2021-22 | 135,056,647 |
| 2022-23 | 138,780,942 |
| 2023-24 | 149,739,891 |
| 2024-25 | 153,699,634 |

Note: The General Fund tax that was previously paid to districts is now being sent to the State and disbursed as State Aid. The increase above is due to the rise in assessed valuations.

| Year | Alternative Tax Collection |
|---------|----------------------------|
| 2019-20 | 12,567,680 |
| 2020-21 | 13,361,219 |
| 2021-22 | 13,042,279 |
| 2022-23 | 12,877,917 |
| 2023-24 | 13,064,237 |
| 2024-25 | 12,472,418 |

Note: The District's only Alternative Tax collected is the Motor/Recreational Vehicle Tax.



Olathe
PUBLIC SCHOOLS

V. Personnel Resources

Within a growing district, the process of hiring sufficient, qualified staff for all the instructional and operational areas, is a constant challenge. The following chart

depicts how staffing patterns throughout the District have changed over the past five years.

**District Personnel Staffing Levels
For Fiscal Years 2020-21 Through 2024-25**

| | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25* |
|--|-----------------|-----------------|-----------------|-----------------|----------------|
| Superintendent | 1 | 1 | 1 | 1 | 1 |
| Deputy/Assistant Superintendents | 6 | 7 | 7 | 7 | 7 |
| Principals | 51 | 52 | 53 | 53 | 53 |
| Asst Principals | 40 | 41 | 43 | 44 | 45 |
| Directors/Supervisors Special Ed | 9 | 10 | 10 | 9 | 10 |
| Directors/Supervisors of Health | 1 | 2 | 1 | 1 | 1 |
| Directors/Supervisors Career/Tech Ed | 3 | 1 | 1 | 5 | 6 |
| Instructional Coordinators/Supervisors | 24 | 24 | 25 | 25.8 | 24.8 |
| All Other Directors/Supervisors | 9 | 10 | 6 | 7 | 9 |
| Curriculum Specialists | 28.75 | 63.05 | 51.5 | 46.55 | 51 |
| Practical Arts/Career/Tech Ed Teachers | 10 | 10 | 7 | 12 | 14 |
| Special Ed Teachers | 347.6 | 348.8 | 349.2 | 350.5 | 355.5 |
| Pre-Kindergarten Teachers | 5 | 5 | 5 | 8 | 9 |
| Kindergarten Teachers | 114 | 115 | 107 | 112 | 108 |
| All Other Teachers | 1,742.4 | 1,808.3 | 1,663.6 | 1583 | 1550 |
| Library Media Specialists | 53.7 | 52.7 | 50 | 48 | 51 |
| School Counselors | 84 | 88 | 86 | 85 | 85 |
| School Psychologists | 34.8 | 36.3 | 35.8 | 34.8 | 35 |
| Nurses | 64 | 65 | 64.2 | 60 | 64 |
| Speech Pathologists | 68.6 | 71.7 | 69.6 | 71.9 | 76.8 |
| Audiologists | 1.6 | 1 | 2 | 2 | 2 |
| School Social Workers | 37.4 | 37.4 | 31.4 | 24.4 | 25.4 |
| Reading Specialists/Teachers** | 39 | 47.5 | 19 | 91 | 92 |
| "Other (Alt. Ed, Homebound, e-Academy Teachers)" | 34 | 0 | 0 | 0 | 0 |
| Total Certified | 2,808.85 | 2,897.75 | 2,688.3 | 2,681.95 | 2,675.5 |
| Non-Licensed Support Staff | 1,492.38 | 1,432 | 1,355.66 | 1,486 | 1,375.5 |
| Maintenance/Custodial | 271 | 266.5 | 262 | 259 | 269.5 |
| Total Classified | 1,763.38 | 1,698.5 | 1,617.66 | 1,745 | 1,645 |
| Total Staff | 4,572.23 | 4,596.25 | 4,305.96 | 4,426.95 | 4,320.5 |

*Projected. **Reading Specialists were previously misclassified and counted with “All Other Teachers”.

Note: Beginning with 2021-22, certified staff that had previously been reported in the “Other (Alt. Ed, Homebound, e-Academy Teachers)” category are now included in the “All Other Teachers” category.

V. Personnel Resources



Olathe
PUBLIC SCHOOLS

VI. Bonds

Bond Issues

Olathe Public Schools has historically been a district of growth – both in terms of student and infrastructure. With this growth comes the need to issue bonds to finance the construction of new buildings and the renovation of existing square footage to accommodate that growth.

Historically, the communities served by Olathe Public Schools have been extremely supportive of bond referendums. The tables below and on the next page provide a historical look at the District’s bond referendums:

Bond Election History

| Date | Amount | Type | YES | NO | Total Vote | percentage YES |
|-------------------|---------------|------------------|--------|--------|------------|----------------|
| October, 1965 | \$3,500,000 | | - | - | - | - |
| April 6, 1971 | \$3,500,000 | | 1,661 | 1,433 | 3,094 | 53.7% |
| September 3, 1974 | \$5,300,000 | | 1,371 | 1,005 | 2,376 | 57.7% |
| August 31, 1976 | \$4,250,000 | | 1,645 | 1,279 | 2,924 | 56.3% |
| November 7, 1978 | \$15,500,000 | | 5,115 | 2,758 | 7,873 | 65.0% |
| April 6, 1982 | \$5,190,000 | | 1,870 | 2,744 | 4,614 | 40.5% |
| October 4, 1983 | \$15,350,000 | Mail | 6,349 | 4,225 | 10,574 | 60.0% |
| September 4, 1986 | \$35,500,000 | Mail | 6,523 | 3,574 | 10,097 | 64.6% |
| June 6, 1989 | \$40,450,000 | Mail | 9,757 | 6,585 | 16,342 | 59.7% |
| April 5, 1994 | \$58,800,000 | General Election | 4,964 | 3,433 | 8,397 | 59.1% |
| October 14, 1997 | \$123,720,000 | Mail | 17,959 | 7,269 | 25,228 | 71.2% |
| November 7, 2000 | \$60,000,000 | General Election | 31,224 | 11,549 | 42,773 | 73.0% |
| September 9, 2003 | \$73,500,000 | Mail | 15,717 | 10,552 | 26,269 | 59.8% |
| October 16, 2007 | \$138,000,000 | Mail | 15,529 | 8,424 | 23,953 | 64.8% |
| November 4, 2008 | \$68,000,000 | General Election | 39,191 | 27,381 | 66,572 | 58.9% |
| June 11, 2013 | \$244,800,000 | Mail | 20,695 | 6,238 | 26,933 | 76.8% |
| June 7, 2016 | \$156,000,000 | Mail | 17,144 | 6,609 | 23,753 | 72.2% |
| March 1, 2022 | \$298,300,000 | Mail | 15,936 | 7,606 | 23,542 | 67.7% |

Notes:

1. Election history is for bond elections only.
2. Percentages were rounded

On March 1, 2022, a successful “no tax-rate increase” mail ballot election was held authorizing the district to issue General Obligation bonds not to exceed \$298,300,000. Authority to fund projects through 2027-28 was granted along four threads: growth and reinvestment, technology and innovation, student experience and safety.

On June 7, 2022, the District sold two General Obligation bonds for the full

authority granted as a result of the approved election: tax-exempt Bond Series 2022A for \$210,000,000 and taxable Bond Series 2022B for \$88,300,000. The Series 2022B bonds were sold as taxable bonds to secure long-term funding during a time of historically low bond rates. In addition, taxable bonds do not have requirements pertaining to “spend-down” timelines and there are no restrictions associated with earnings - thus eliminating arbitrage.

VI. Bonds

Bond History

| Month | Year | \$ Millions | Purpose |
|-----------|------|-------------|---|
| October | 1965 | \$3.5 | New: Northview, Santa Fe Tr Jr. High |
| April | 1971 | \$3.5 | New: Havencroft, Rolling Ridge Add: Meadow Lane, Olathe North Sites: Meadow Lane, Olathe North Approval: 53.7% |
| September | 1974 | \$5.3 | New: Washington, Oregon Tr, Developmental Learning Center Add: Havencroft, Meadow Lane, Rolling Ridge, Food Service Approval: 57.7% |
| August | 1976 | \$4.25 | New: Black Bob, Scarborough Add: Fairview, Northview, Washington, Olathe North Sites: Black Bob, Scarborough, Olathe South Approval: 56.3% |
| November | 1978 | \$15.5 | New: Prairie Center, Tomahawk, Indian Tr, Olathe South, Add: Vocational Sites: Indian Creek, Prairie Center, Tomahawk, Indian Tr Approval: 65.0% |
| April | 1982 | \$5.19 | (2 Elem., add to DLC, Sites) Failed |
| October | 1983 | \$15.35 | New: Brougham, Indian Creek, Walnut Grove, Pioneer Tr Add: DLC, Olathe South Sites: Brougham, Walnut Grove, Pioneer Tr Approval: 60.0% |
| September | 1986 | \$35.5 | New: Briarwood, Countryside, Heritage, Frontier Tr, Food Service, IMC, Warehouse, Activity Center Add: Black Bob, Central, Havencroft, Prairie Center, Rolling Ridge, Scarborough, Tomahawk, Washington, Westview, Santa Fe Tr, Olathe North, Olathe South, DLC Sites: Briarwood, Countryside, Frontier Tr, Olathe East, Olathe North, IMC, Activity Center Approval: 64.6% |
| June | 1989 | \$40.5 | New: Green Springs, Mahaffie, Pleasant Ridge, Olathe East, Add: Fairview, Meadow Lane, Northview, Santa Fe Tr, Olathe North Approval: 59.7% |
| April | 1994 | \$58.8 | New: Bentwood, Cedar Creek, Heatherstone, California Tr, Ed Center, 22 additions, 12.5 million Technology, Soccer Fields, 2,000,000 for repair and ADA Sites: 3 Elem., 1 Jr. High Approval: 59.1% |
| October | 1997 | \$123.72 | New: Arbor Creek, Clearwater Creek, Regency Place, Sunnyside, Chisholm Tr Jr. High, Olathe Northwest High, College Blvd Acty Ctr Add: Elem. Multipurpose Rooms, \$12 million for WAN and LAN technologies Sites: 5 Elem., 1 Jr. High, 1 Sr. High. Approval: 71.2% |
| November | 2000 | \$60 | New: Manchester Park, Prairie Tr Jr. High Add: Finish College Blvd Acty Ctr., additions to current Sr. Highs, alternative education facilities, \$4.5 for WAN and LAN technologies; Century 21 programs and numerous repairs and renovations Sites: Additional sites Approval: 73.0% |
| September | 2003 | \$73.5 | New: Madison Place, Ravenwood, Woodland, Harmony Early Childhood, TLC, Alt Ed Additions: Havencroft, Heatherstone, Meadow Lane, Northview, Sunnyside, OSC, Gyms at Frontier Tr, Indian Tr, Oregon Tr and Pioneer Tr, \$6 million for Technology, District-wide Access Control System (keyless entry) Sites: 4 Elem, 2 Jr. Highs, 1 Sr. High, Transportation Ctr Approval: 59.8% |
| October | 2007 | \$138 | New: Forest View, Millbrooke, Mission Trail MS, Technology Support Center, Voc Ed Additions: Central, Ridgeview, California Tr, Olathe North, Heartland, numerous renovations and repairs to elementary schools, \$11.9 million for Technology Sites: 4 Elem Approval: 64.8% |
| November | 2008 | \$68 | Additions: Additions and renovations to all high schools to make room for freshman students Approval: 58.9% |
| June | 2013 | \$244.8 | New: Olathe West, Canyon Creek Elementary Additions: 22 elementary office pinch-point additions, a second gym at California, Chisholm and Prairie Trail MS Sites: 2 High School District Wide: \$25 million technology, \$48.1 million aging facilities projects, additional security features Approval: 76.8% |
| June | 2016 | \$156 | New: Summit Trail MS Additions: Mill Creek Center Sites: Westview Elementary, CBAC, 5 middle school track renovations District Wide: \$15 million technology, \$19.3 million aging facilities projects, additional safety and security features Approval: 72.2% |
| March | 2022 | \$298.3 | New: Santa Fe Trail MS, Service Center Campus Sites: 34 elementary playground surfacing/equipment, 8 MS auditorium renovations, 4 HS turf field replacements, 5 years of roofing/HVAC, track asphalt upgrades at 4 high schools District Wide: \$60.7 million technology over 5 years Approval: 67.7% |

The aggregate amount of outstanding bonds, which the District can issue without authority from the State Board of Education, is 14% of the Districts assessed valuation. For 2024-25, the District's assessed valuation is \$3,684,211,602 and subsequent state authority equates to \$515,789,624.

As of July 1, 2024, the District had fourteen outstanding bond issues totaling \$690,940,550. This represents 18.8% of the District's assessed valuation. All bond authority has been issued.

Outstanding principal indebtedness increased in 2021-22. On March 1, 2022, new bond authority was approved by patrons for \$298,300,000. In June 2022, all newly approved authority was issued between two bond series; 2022A (\$210MM) and 2022B (\$88.3MM).



Olathe
PUBLIC SCHOOLS

VI. Bonds

Bond Amortization

The following tables detail the amortization for the outstanding General Obligation bonds in the district.

Series 2011 IA General Obligation Qualified School Construction Bonds (QSCB)
Debt Service Requirements

| Payment Date | Principal Amount | Interest Amount | Federal Credit | Total Payment |
|--------------|-----------------------|---------------------|-----------------------|-----------------------|
| 01-Sep-24 | \$208,972.46 | \$136,500.00 | \$(136,500.00) | \$208,972.46 |
| 01-Mar-25 | \$208,973.10 | \$136,500.00 | \$(136,500.00) | \$208,973.10 |
| 01-Sep-25 | \$1,402,605.00 | \$136,500.00 | \$(136,500.00) | \$1,402,605.00 |
| Total | \$1,820,550.56 | \$409,500.00 | \$(409,500.00) | \$1,820,550.56 |

The \$6,000,000 Qualified School Construction Bond (QSCB) Series 2011 IA is the fourth issue of the 2007 referendum. This issue has a 14 year 4 month repayment term. District pays principal only - Federal Government subsidizes 100% of interest. Principal payments accumulate in sinking fund (plus interest) with payment of principal from sinking fund at maturity. Interest on sinking fund is not subject to arbitrage.

Series 2013A General Obligation Bonds
Debt Service Requirements

| Payment Date | Principal Amount | Interest Amount | Refunding 2020A | Total Payment |
|--------------|-----------------------|---------------------|--------------------|-----------------------|
| 01-Sep-24 | \$620,000.00 | -\$104,356.25 | \$23,896.88 | \$643,896.88 |
| 01-Mar-25 | | -\$96,993.75 | \$16,534.38 | \$16,534.38 |
| 01-Sep-25 | \$635,000.00 | -\$96,993.75 | \$16,534.38 | \$651,534.38 |
| 01-Mar-26 | | -\$89,056.25 | \$8,596.88 | \$8,596.88 |
| 01-Sep-26 | \$655,000.00 | -\$89,056.25 | \$8,596.88 | \$663,596.88 |
| Total | \$1,910,000.00 | \$476,456.25 | \$74,159.40 | \$1,984,159.40 |

The \$11,000,000 Series 2013A is the final issue from the October 2007 Referendum. This issue has a 20 year repayment term. The yield on the issue is 2.82%. Crossover date is 09/01/2026. Will then be refunded into 2020A. Interest reductions as part of refunding savings.

Since 1965, Olathe Public Schools has passed 17 bond referendums totaling \$1,344,470,000. The most current election occurred March 1, 2022. The public supported a \$298,300,000 bond campaign with 67.7% of the voters approving. During June 2022, the new bond authority was sold between two General Obligation bonds; 2022A for \$210,000,000 as tax-exempt bonds and 2022B for \$88,300,000 as taxable bonds. Series 2022B bonds were sold as taxable bonds to minimize interest expense by taking advantage of the current historically low bond market thus avoiding potentially higher bond market rates as anticipated with possible future bond sales.

As of June 30, 2024, the District has fourteen outstanding bond issues, six of which are partial/total refunding's for savings. Total outstanding \$690,940,550.

Series 2013B General Obligation Bonds
Debt Service Requirements

| Payment Date | Principal Amount | Interest Amount | Federal Credit | Total Payment |
|--------------|------------------------|-----------------------|-------------------------|------------------------|
| 01-Sep-24 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-25 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-25 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-26 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-26 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-27 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-27 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-28 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-28 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-29 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-29 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-30 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-30 | - | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Mar-31 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-31 | \$3,500,000.00 | \$354,375.00 | \$(354,375.00) | \$3,500,000.00 |
| 01-Mar-32 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-32 | \$3,500,000.00 | \$354,375.00 | \$(354,375.00) | \$3,500,000.00 |
| 01-Mar-33 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-33 | \$3,500,000.00 | \$354,375.00 | \$(354,375.00) | \$3,500,000.00 |
| 01-Mar-34 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-34 | \$3,500,000.00 | \$354,375.00 | \$(354,375.00) | \$3,500,000.00 |
| 01-Mar-35 | | \$354,375.00 | \$(354,375.00) | \$0.00 |
| 01-Sep-35 | \$3,500,000.00 | \$354,375.00 | \$(354,375.00) | \$3,500,000.00 |
| Total | \$17,500,000.00 | \$8,150,625.00 | \$(8,150,625.00) | \$17,500,000.00 |

The \$17,500,000 Qualified School Construction Bond (QSCB) Series 2013B is the sixth and final issue of the 2007 referendum. This issue has a 22 year repayment term. District pays principal only - Federal Government subsidizes 100% of interest. Principal payments accumulate in sinking fund (plus interest) with payment of principal from sinking fund at maturity. Interest on sinking fund is not subject to arbitrage.

Series 2016A General Obligation Bonds
Debt Service Requirements

| Payment Date | Principal Amount | Original Interest Amount | Refunding 2020B | Refunding 2021B | Total Payment |
|--------------|------------------------|--------------------------|------------------------|---------------------|------------------------|
| 01-Sep-24 | \$5,135,000.00 | -\$1,554,637.50 | -\$875,937.50 | \$275,487.50 | \$5,410,487.50 |
| 01-Mar-25 | | -\$1,426,262.50 | -\$747,562.50 | \$147,112.50 | \$147,112.50 |
| 01-Sep-25 | \$5,390,000.00 | -\$1,426,262.50 | -\$747,562.50 | \$147,112.50 | \$5,537,112.50 |
| 01-Mar-26 | | -\$1,345,412.50 | -\$666,712.50 | \$66,262.50 | \$66,262.50 |
| 01-Sep-26 | \$5,550,000.00 | -\$1,345,412.50 | -\$666,712.50 | \$66,262.50 | \$66,262.50 |
| 01-Mar-27 | | -\$1,262,162.50 | -\$583,462.50 | \$66,262.50 | \$66,262.50 |
| 01-Sep-27 | -\$5,720,000.00 | -\$1,262,162.50 | -\$583,462.50 | \$66,262.50 | \$66,262.50 |
| 01-Mar-28 | | -\$1,176,362.50 | -\$497,662.50 | \$66,262.50 | \$66,262.50 |
| 01-Sep-28 | \$5,890,000.00 | -\$1,176,362.50 | -\$497,662.50 | \$66,262.50 | \$5,956,262.50 |
| 01-Mar-29 | | -\$1,101,100.00 | -\$431,400.00 | \$- | \$- |
| 01-Sep-29 | \$6,025,000.00 | -\$1,101,100.00 | -\$431,400.00 | \$- | \$- |
| 01-Mar-30 | | -\$989,600.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-30 | \$- | -\$989,600.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-31 | | -\$864,300.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-31 | \$- | -\$864,300.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-32 | | -\$734,000.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-32 | \$- | -\$734,000.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-33 | | -\$598,500.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-33 | \$- | -\$598,500.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-34 | | -\$457,500.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-34 | \$- | -\$457,500.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-35 | | -\$310,900.00 | -\$310,900.00 | \$- | \$- |
| 01-Sep-35 | \$7,620,000.00 | -\$310,900.00 | -\$310,900.00 | \$- | \$- |
| 01-Mar-36 | | -\$158,500.00 | -\$158,500.00 | \$- | \$- |
| 01-Sep-36 | -\$7,925,000.00 | -\$158,500.00 | -\$158,500.00 | \$- | \$- |
| Total | \$16,415,000.00 | \$22,421,837.50 | \$10,777,337.50 | \$967,287.50 | \$17,382,287.50 |

The Series 2016A includes \$39,070,000 from the second issue of the June 2013 Referendum and \$90,000,000 from the first issue of the June 2016 Referendum. "Non-technology" projects will be financed for 20 years @ 3.25%. "Technology" will be financed for 6 years (\$5,000,000/year for 3 years and each \$5,000,000 financed for 4 years) @ 1.5%. Bond Series 2016A was partially refunded into Bond Series 2020B in April 2020. A second partial refunding into Bond Series 2021B occurred March 2021. Principal/Interest reductions were obtained in each refunding as part of refunding savings.

VII. Performance Measures



Accomplishment of Goals and Objectives

In Olathe, students continue to score above the nation and state on all standardized assessments given (ACT and SAT). State assessment results in reading, writing and mathematics continue to be above the state average as well.

Results such as these do not just occur. It takes the dedicated leadership of administration and staff, as well as the efforts of students and parents. The community and Board of Education support the concept of continuous improvement, high standards and accountability.

Awards and Recognitions (2023-24)

Accomplishments

Olathe Public Schools are known for innovative programs, excellence in teaching, technology rich classrooms and well-maintained buildings and grounds. With a strong reputation for educational excellence, community and parent support.

Outstanding Students

- Blue Star Ceremony Ensemble Scholarship Award – Delainey Mock, Olathe East High School
- Blue Star Community Impact Award – Olathe South High School
- Blue Star Outstanding Orchestra – Olathe East High School for their performance of “Sister Act”
- Blue Star Outstanding Lead Performer – Sydney Carter as Deloris Van Cartier in “Sister Act”
- Qualified for the International Science and Engineering Fair — Mahi Kohli, Olathe North High School
- Qualified for the Junior Science and Humanities Symposium national event — Mahi Kohli, Olathe North High School
- Two of the four Grand Awards given at the Greater Kansas City Science and Engineering Fair — Soyee Cho and Mahi Kohli of Olathe North High School
- One of 45 recipients of the Rudd Scholars full-ride scholarship program — Martha Garcia, Olathe West High School
- First-place honors in the Kansas Association of Broadcasters competition — Adam Donner, Emma Stanfield and Evan Stanfield of Olathe Northwest High School
- Kansas Career and Technical Education Scholars — Zeina Adnan, Audrey Bryant, Adriana J. Cazares, Alexandria Decker, Mikayla Ezala, Avalyn Gehlen, Malorie McRostie, Anna Persaud, Reese Pritchard and Chloe Tyrrell of Olathe East High School; Lizbeth Garcia-Crisanto and Scarlett Shade of Olathe North High School; Kellan Quinn of Olathe Northwest High School; Belinda Chen of Olathe South High School; Laci Lester, Addison Smith, Ellen Steer and Elizabeth TAYlor of Olathe West High School
- Gold medals in the Kansas SkillsUSA championships — Jordan Chenoweth, Cameron Fehrenbacher and Addie Johnson, Olathe Advanced Technical Center
- Five top-10 finishers in the KC BizFest business competition for high school students

- First place at the Junior Science and Humanities Symposium regional competition — Mahi Kohli, Olathe North High School
- First place in the Overall Culinary competition of the Kansas ProStart Invitational — Olathe Advanced Technical Center team
- Regional Science Bowl champions — Olathe North High School team
- 2024 National High School Spirit of Sport Award from the National Federation of State High School Associations — Merik Dismang, Olathe East High School
- Spirit of Sport Award from the Kansas State High School Activities Association Student Advisory Team — Merik Dismang, Olathe East High School
- Thespy performances at the 2024 Kansas Thespian Festival — Lake Sowles, Olathe South High School, Solo Musical; Tess Conner-Ortiz and Lilyanna Brown, Olathe North High School, Duet Musical Dance; Evan McCoy, Aidan Davis and Aaron Shirley, Olathe West High School, Group Musical
- 2024 Kansas Thespian Festival top honors — second place in Creative Costumes, Olathe Northwest High School; first and third place in Quiz Bowl, Olathe North High School; second place in Tech Challenge, Olathe West High School
- Top 20 finalist in the Burns & McDonnell Battle of the Brains STEM competition — Olathe East High School team
- Selected as president of the Area I Kansas Association for Youth (KAY) — Elsie Cordell, Mission Trail Middle School
- Placement at Northeast Educators Rising Regional Conference, advancing to state — Brooklyn Bowers, Halle Bruss, Hailey France, Isabella Hermansen, Colt Hughey, Khloe Luckey, Madisynn Milstead, Olathe East High School
- National Merit Semifinalists — Ruoping Li, Olathe East High School; Sahitha Chunduru, Andrew Dai, Edward Eastland, Soren Flannery, Anjali Hocker Singh, Luke Hui, David Lye, Anna Mayfield, Luke Montemayor, Landon Pribyl and Eva Smith, Olathe North High School; Andrea Diehl, Ian Edwards and Ella Novion, Olathe Northwest High School; Logan Carr, Jakob Kuehnen, Garrett Ledford and John McCarthy, Olathe South High School; Caleb Chacon and Connor Lyons, Olathe West High School

- Third in the National Catholic Forensic League Grand National Tournament — Isabella Foster and Hannah Cleveland, Olathe North High School

Outstanding District and Schools

- No. 4 Best Employer in Kansas as named by Forbes Magazine
- Third-best public school district in the Kansas City metropolitan area according to Ingram’s magazine
- 2024 Best Communities for Music Education as named by the National Association of Music Merchants
- 2024 In-Print Award — Graphic Communications Department
- Bronze status on the 2023 Advanced Placement Program School Honor Roll — Olathe Northwest High School
- One of 726 schools in 36 countries to be named an Apple Distinguished School — Central Elementary School
- Among the top 10 public schools in Kansas as named by U.S. News and World Report — Olathe Northwest High School
- Civic Advocacy Network Award from the Kansas State Department of Education — Heatherstone Elementary School, for its farm to table program

Outstanding Athletes: CHAMPIONS!

- The Olathe Northwest High School girls’ golf team won the title, officially making them back-to-back state championship winners.
- The Olathe West girls’ cross-country team placed first at state.
- Olathe North High School senior Anjali Hocker Singh won the girls state title for the fourth year in a row, which has only been accomplished by an individual seven times in state history.
- The Olathe East boys’ soccer team won its fifth state title in school history.
- The Olathe North High School gymnastics team won the 6A state championship.
- Olathe Northwest High School junior Emmy Keller placed first in all-around and bars.
- Olathe North senior Lindsey Ray placed first in beam and floor.
- The Olathe Northwest High School dance team won its second state title in program history.

VII. Performance Measures

Kansas State Assessment

The Kansas State Department of Education provides students the opportunities to measure their learning in grades 3 through 8 and grade 10 in English Language Arts and Mathematics and in grades 5, 8 and 11 in Science. Olathe students regularly score

well above the state averages in every subject area and at every tested grade level. Schools and the district use these summative results to improve programs for its students.



- Olathe South High School sophomore Nicole Redmond won the 6A state title in the 120-pound weight class.
- Olathe West High School junior Makayla Rivera won the 6A state title in the 235-pound weight class.
- Olathe North High School juniors Cael Alderman and Alec Samuelson won the 6A state title in the 126-pound weight class and 152-pound weight class, respectively.
- Olathe East High School senior Keaton Kristoff won the 200 Individual Medley and 100 Backstroke at the 6A state championship.
- Olathe East High School won the 200 Medley Relay team, which included seniors Keaton Kristoff and Micah Leslie and juniors John Costello and Kobe Otero.
- Olathe East High School senior Micah Leslie won the 100 Butterfly at the 6A state championship.
- Olathe East High School won the 400 Freestyle Relay state title, which included seniors Micah Leslie, Keaton Kristoff, Garrett Seyler and Blake Nelson.
- The Olathe South High School baseball team won the 6A state championship.
- The Olathe West High School boys golf team won the 6A state championship.
- The Olathe West High School boys track team won the 6A state championship.
- The Olathe Northwest High School girls track won the 6A state championship.
- The Olathe Northwest High School softball team won the 6A state championship.
- Olathe North High School senior student Ian Quarles won first place in pole vault.

- Olathe North High School senior Elijah Madden won first place in long jump and triple jump.
- Olathe South High School junior Dylan Plath won first place in the 800M.
- Olathe West High School junior Dayton Richardson won first place in the 400M.
- Olathe West High School students Braeden Gillam, Bryce Austin, Dylan Velasco and Teyvn Gasaway won the 4 X 100 state championship.
- Olathe West High School students Gunnar Hornung, Isaac Shilling, Logan Montgomery and Owen Diediker won the 4 X 100 state championship.
- Olathe Northwest High School senior Val Galligan won first place in discus, javelin and shot put.
- Olathe West High School senior Bree Newport won first place in the 1600M.
- Olathe West High School students Jasmine Stiede, Kolby Brown, Laynie Clements and Kaly Willingham won first place in the 4 X 800.
- Olathe East High School freshman Irene Gettya won first place in diving.
- Latinx Counselor of the Year award from the Latinx Education Collaborative — Samanta Landa, Olathe North High School
- 2024 Kansas Master Teacher — Sara Hoffman, Canyon Creek Elementary School
- 2022-23 Section 5 Boys' Track and Field Coach of the Year as named by the National Federation of State High School Associations — Levi Huseman, Olathe North High School
- Kansas State High School Activities Association Hall of Fame class of 2024 — Jeff Hulse, Olathe East High School, retired
- One of three winners of the Principal Advocate Award from the Kansas School Counselor Association — Greg Oborny, Regency Place Elementary School
- Kansas Athletic Trainers' Society Hall of Fame inductee — Wayne Harmon, Olathe North High School
- Top 10 finalist for the 2023 National History Teacher of the Year Award — Rachel Swearengin, Manchester Park Elementary School

Staff Awards

- 2024 Rising Star Award from the Community for Coaches organization — Anders Hanson, Olathe East High School
- One of seven 2024 Kansas State University High School Science Teacher of the Year awards — Rhonda Reist, Olathe North High School
- Named by the Kansas State Department of Education as one of three state mathematics finalists for the Presidential Award for Excellence in Mathematics and Science Teaching — Lindsay Croft, Central Elementary School
- Area I High School Principal of the Year as named by the Kansas Principals Association — Chris Zuck, Olathe Northwest High School

One of the many strengths of Olathe Public Schools is its diverse student population. To assist students in reaching their specific goals, a variety of programs are offered throughout the District at every grade level. They include:

21st Century High School Academies: Students have the option to apply to a 21st Century Academy for their high school education. These four-year programs have specialized coursework, hand-on experiences inside and outside of the classroom, and real-world learning opportunities through a variety of business, community and higher education partners. The district has a total of 15 Academies across the 5 high schools.

Adult Education (Step Up): This program is designed to enable persons, whose cohort has graduated, to earn a high school diploma in non-traditional ways. Using computer-based course instruction and applications, students work to complete standard academic curriculum. "Step Up" offers flexible time schedules and students work at their own pace, with teachers to assist as needed.

Advancement Placement: AP courses are rigorous, college-level courses taught by high school staff. Students scoring a 3, 4 or 5 on the AP Exam may have the opportunity to earn college credit from their attending university/college.

Advancement Via Individual Determination (AVID): A nationally-recognized, research-based program aligned with College and Career Readiness and implemented to prepare students in the academic middle for four-year college access and success. These students are from groups that are generally under-represented in university programs and are students who are capable of and committed to completing a high school college-prep curriculum. The students are typically the first in their families to attend college. AVID is offered at Olathe's five high schools.

Alternative Education: The District provides several alternative programs for students. Hope provides educational opportunity for students long-term suspended or expelled from school. SOAR, Guided Study, EAS, and Next Step provide a setting designed to accommodate educational, behavioral, and/or medical needs of students that cannot be adequately addressed in a traditional school environment. Students are referred to all alternative programs by a recommendation of the home school.

College Now: The College Now program provides high school students the opportunity to earn college credits through concurrent enrollment while completing their high school requirements.

Elementary Dual-Language Spanish Immersion Program: Olathe offers a Dual-Language Spanish Immersion Program at Black Bob and Manchester Park elementary schools.

English Language Learners (ELL): Students whose first language is something other than English who receive language assistance at their school.

Families Learning In Partnership (FLIP): A family night that is hosted two times per year at any elementary school with a priority on Title I and ELL schools. These nights provide families with a variety of activities that help strengthen students in the areas of reading and math. This program has been funded by R.R. Osborne, a local philanthropist and lifelong resident of Olathe, for more than 30 years.

H.E.L.P. Clinic: Programs at the H.E.L.P. Clinic serve elementary and secondary students and their families. The H.E.L.P. Clinic includes individual and family counseling, parenting classes, anger management and social and study skills.

Johnson County Juvenile Detention Center: A partnership with Johnson County Corrections in providing education to juveniles incarcerated in the facility.

Parents as Teachers: Home visiting program that promotes early learning, child development and health of children prenatal to 36 months of age in the Olathe School District. Our services for your family include home visits, parent/child social opportunities and playgroups, community resources and screenings. This is a free school district program. Visit www.olatheschools.com/pat for more information and enrollment.

Quick Step+ College Algebra: Quick Step + College Algebra is modeled after Johnson County Community College's self-paced math courses. The course is taught by Olathe staff and student mastery is assessed by JCCC math staff. Successful students will earn 3 hours of College Algebra credit.

Special Education Services: A full continuum of Special Education services and educational placements are provided in Olathe (early childhood through high school graduation or age 21, whichever occurs first) for eligible students. Special Education services are individually determined based on student need and are designed to be fully integrated into the District's overall instructional plan. The following services are available to students and staff: evaluation, eligibility determination, IEP development, consultative support for teachers and staff development. Additional services available to students in need of special education include: attendant care, adaptive PE, assistive technology, audiology, career transition and vocational services, gifted education, music therapy, occupational and physical therapy, school health services, school psychology services, sign language interpreter services, social worker services and speech language pathology services.

VII. Performance Measures

ACT WorkKeys

The ACT WorkKeys is a research-based, work skills assessment that measures the work-ready skills of Applied Mathematics, the reading of Workplace Documents and the Graphic Literacy of the workplace. Through their performance on the WorkKeys assessment, students have an opportunity to earn one of four levels of the industry-recognized National Career

Readiness Certificate (NCRC) and utilize that certificate in seeking applicable jobs in industry. The levels of the NCRC are Platinum, Gold, Silver and Bronze. Olathe offers the WorkKeys assessment to seniors who attend OATC and all district juniors through the Kansas state-sponsored WorkKeys in February.



VII. Performance Measures

ACT Results

The four academic tests of the ACT assessment measure abilities in the academic areas traditionally identified with college preparatory high school programs: Math, Reading, English and Science Reasoning. This chart provides a five year comparison study for students in the Olathe School District. The scores represent the average ACT scores for the graduating class of 2023, where only the last reported ACT score of each student is included. ACT tests scores are reported on a scale that ranges from 1 to 36.

ACT data is not available until October of the following school year.

Highlights of Accomplishments for this Objective:

- 74% of our graduating seniors took the ACT exam in 2022-23.
- Composite scores continue to be strong for students in Olathe Public Schools.
- Students in Olathe continue to outscore their peers across the state and the nation.
- Starting in the 2018-19 school year, students have the opportunity to take a free ACT, paid for by the state. This contributes to an increase in participation

5-Year ACT Results Comparisons

| Year | English | Mathematics | Reading | Science | Composite |
|-----------|---------|-------------|---------|---------|-----------|
| 2023-2024 | 20.9 | 21.1 | 21.7 | 21.9 | 21.8 |
| 2022-2023 | 21.7 | 21.5 | 22.9 | 22.2 | 22.2 |
| 2021-2022 | 21.6 | 21.5 | 22.8 | 22.4 | 22.2 |
| 2020-2021 | 22.3 | 22.0 | 23.0 | 22.3 | 22.5 |
| 2019-2020 | 22.2 | 22.3 | 23.0 | 22.4 | 22.6 |

ACT Results

| Year | Olathe | State of Kansas | Nation |
|-----------|--------|-----------------|--------|
| 2023-2024 | 21.8 | 19.4 | 21.5 |
| 2022-2023 | 22.2 | 20.4 | 20.6 |
| 2021-2022 | 22.2 | 20.4 | 20.6 |
| 2020-2021 | 22.5 | 19.8 | 20.3 |
| 2019-2020 | 22.6 | 21.9 | 20.8 |



Title I Program: Schools qualify for the federally funded Title I program based on the percentage of students within the school who have free or reduced lunch status. In Olathe, the range for qualifying schools is from a high of 81.25% to 56.97% with 10 schools served. The qualifying schools are Central, Countryside, Fairview, Havencroft, Indian Creek, Northview, Ridgeview, Rolling Ridge, Washington and Westview.

Once a school is identified as a Title I site, any student in that building meeting the academic need criteria can be instructed. The free/reduced lunch status is not necessary for students within a Title I building to receive individual service. Staff supported by Title I funds assess student needs and provide strategic and focused reading and/or math instruction.

These staff members also work with the classroom teachers to coordinate reading and math instruction. The Title I program must supplement, not supplant service to students. Approximately 2,058 students receive Title I benefits, as of May 2024.

Benefits of the Program:

- A strong focus on meeting individual student needs.
- Extra opportunity for students to connect with another adult to receive instruction.
- An emphasis on parent involvement, which is a heavy focus of the program.
- Addition of highly-trained reading and/or math professionals in each building. These staff members are very involved in the school improvement process and help facilitate reading and/or math instruction in the buildings.
- Strong accountability program based on student results.

Expenditures:

- We will receive a total of \$2,646,418 for 2024-25, from Title I formula funds to support our programs in the 10 elementary schools.



Olathe
PUBLIC SCHOOLS

VII. Performance Measures

SAT Results

The SAT is designed to measure verbal and mathematical reasoning skills that are related to academic performance in college. SAT scores are intended to help predict the freshman year college performance of individual students.

This chart reflects a District summary report reflecting year to year comparison data for students taking the SAT assessment. Olathe had 30 of its students take the SAT during the 2022-2023 school year.

SAT data is not available until October of the following school year.

Highlights of Accomplishments for this Objective:

- Olathe students scored above the Kansas and national averages in both ERW (English, Reading, Writing) and Math categories.

5-Year SAT Results Comparisons

| Year | ERW | Mathematics | Number of Students Tested |
|-----------|-----|-------------|---------------------------|
| 2022-2023 | 644 | 637 | 30 |
| 2021-2022 | 629 | 627 | 50 |
| 2020-2021 | 631 | 615 | 44 |
| 2019-2020 | 633 | 628 | 90 |
| 2018-2019 | 650 | 635 | 94 |

SAT Results

| | ERW | Mathematics | Number of Students Tested |
|--------|-----|-------------|---------------------------|
| Olathe | 644 | 637 | 30 |
| Kansas | 626 | 619 | 1245 |
| Nation | 520 | 508 | 1,900,000 |

While school budgets and staffing allocations are based on each school's projected enrollment, consideration is given to schools with higher at-risk populations. These schools receive additional funds and staffing to ensure equivalent academic opportunity experienced by other schools

in the District. Beyond these allocations, school administrators are free to allocate financial and staffing resources to the areas they see as a priority to reach the highest academic achievement possible for their school.

VII. Performance Measures

Drop Out Rate

Program enhancements began in the summer of 1992 as the District responded to the growing number of high school drop-outs. At-risk funding supplemented by general fund allocations supported the development of a comprehensive drop-out prevention program including the establishment of an early elementary intensive reading program, after school programs and clubs, special tutorial opportunities for students K-12, secondary school campus-based programs as well as summer school and alternative education programs. Reductions in the drop-out rate have indicated early program success. Future reductions are an important goal of on-going district planning and program development.

Graduation Rate

The US Department of Education passed regulations requiring all states to calculate graduation using a 4-year adjusted cohort rate. In 2016 the state of Kansas began to calculate a 4-year rate.

The 2010, 4-year and 5-year graduation rates are baseline data and these rates are calculated differently than previous graduation rates. As a result, no comparisons can be made between published graduation data (2009 and earlier) and the 2010 and later rate.

*As of the printing of this book, the state Drop Out and Graduation rates are not available for 2024.

Student Drop Out Statistics*

| Year | Olathe% | State% |
|------|---------|--------|
| 2023 | 0.3% | 1.3% |
| 2022 | 0.5% | 1.4% |
| 2021 | 0.8% | 1.7% |
| 2020 | 0.5% | 1.3% |
| 2019 | 0.6% | 1.4% |
| 2018 | 0.4% | 1.4% |
| 2017 | 0.5% | 1.6% |
| 2016 | 0.6% | 1.7% |
| 2015 | 0.5% | 1.6% |
| 2014 | 0.6% | 1.5% |
| 2013 | 0.4% | 1.4% |
| 2012 | 0.7% | 1.4% |
| 2011 | 0.6% | 1.5% |
| 2010 | 0.5% | 1.5% |
| 2009 | 0.6% | 1.4% |
| 2008 | 0.9% | 1.7% |
| 2007 | 0.8% | 1.8% |
| 2006 | 0.6% | 1.7% |
| 2005 | 0.8% | 1.5% |
| 2004 | 1.0% | 1.5% |

*State dropout rate based on grades 7-12.

Highlights of Accomplishments for this Objective:

- The drop-out rate for Olathe Public Schools is below the state drop-out rate.

Student Graduation Rates*

| Year | Olathe% | State% |
|------|---------|--------|
| 2023 | 91.3% | 88.1% |
| 2022 | 94.6% | 89.3% |
| 2021 | 91.8% | 88.1% |
| 2020 | 92.4% | 88.3% |
| 2019 | 93.6% | 87.5% |
| 2018 | 94.1% | 87.5% |
| 2017 | 91.2% | 86.9% |
| 2016 | 91.8% | 86.9% |
| 2015 | 92.6% | 87.0% |
| 2014 | 92.3% | 86.1% |
| 2013 | 91.7% | 86.0% |
| 2012 | 92.9% | 83.0% |
| 2011 | 91.8% | 83.0% |
| 2010 | 89.0% | 80.7% |
| 2009 | 94.8% | 89.1% |
| 2008 | 94.9% | 89.5% |
| 2007 | 94.6% | 89.2% |
| 2006 | 94.2% | 89.7% |
| 2005 | 92.4% | 90.2% |
| 2004 | 91.5% | 87.7% |

*Graduation rate is determined by looking at the same group, or cohort, of students from the 9th grade year through the 12th grade.

Highlights of Accomplishments for this Objective:

- Graduation rates for Olathe Public Schools are above the state average.

VIII. Significant Statutes Regarding School District Budgets

72-5132. Same; definitions. As used in the Kansas school equity and enhancement act, K.S.A. 72-5131 et seq., and amendments thereto:

(a) “Adjusted enrollment” means the enrollment of a school district adjusted by adding the following weightings, if any, to the enrollment of a school district: At-risk student weighting; bilingual weighting; career technical education weighting; high-density at-risk student weighting; high enrollment weighting; low enrollment weighting; school facilities weighting; ancillary school facilities weighting; cost-of-living weighting; special education and related services weighting; and transportation weighting.

(b) “Ancillary school facilities weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5158, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(c) (1) “At-risk student” means a student who is eligible for free meals under the national school lunch act, and who is enrolled in a school district that maintains an approved at-risk student assistance program.

(2) The term “at-risk student” shall not include any student enrolled in any of the grades one through 12 who is in attendance less than full time, or any student who is over 19 years of age. The provisions of this paragraph shall not apply to any student who has an individualized education program.

(d) “At-risk student weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(a), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(e) “Base aid for student excellence” or “BASE aid” means an amount appropriated by the legislature in a fiscal year for the designated year. The

amount of BASE aid shall be as follows:

- (1) For school year 2018-2019, \$4,165;
- (2) for school year 2019-2020, \$4,436;
- (3) for school year 2020-2021, \$4,569;
- (4) for school year 2021-2022, \$4,706;
- (5) for school year 2022-2023, \$4,846; and
- (6) for school year 2023-2024, and each school year thereafter, the BASE aid shall be the BASE aid amount for the immediately preceding school year plus an amount equal to the average

percentage increase in the consumer price index for all urban consumers in the midwest region as published by the bureau of labor statistics of the United States department of labor during the three immediately preceding school years rounded to the nearest whole dollar amount.

(f) “Bilingual weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5150, and amendments thereto, on the basis of costs attributable to the maintenance of bilingual educational programs by such school districts.

(g) “Board” means the board of education of a school district.

(h) “Budget per student” means the general fund budget of a school district divided by the enrollment of the school district.

(i) “Categorical fund” means and includes the following funds of a school district: Adult education fund; adult supplementary education fund; at-risk education fund; bilingual education fund; career and postsecondary education fund; driver training fund; educational excellence grant program fund; extraordinary school program fund; food service fund; parent education program fund; preschool-aged at-risk education fund; professional development fund; special education fund; and summer program fund.

(j) “Cost-of-living weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5159, and amendments thereto, on the basis of costs attributable to the cost of living in such school districts.

(k) “Current school year” means the school year during which state foundation aid is determined by the state board under K.S.A. 72-5134, and amendments thereto.

(l) “Enrollment” means:

(1) The number of students regularly enrolled in kindergarten and grades one through 12 in the school district on September 20 of the preceding school year plus the number of preschool-aged at-risk students regularly enrolled in the school district on September 20 of the current school year, except a student who is a foreign exchange student shall not be counted unless such student is regularly enrolled in the school district on September 20 and attending kindergarten or any of the grades one through 12 maintained by the school district for at least one semester or two quarters, or the equivalent thereof.

(2) If the enrollment in a school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means the sum of:

VIII. Significant Statutes Regarding School District Budgets

(A) The enrollment in the second preceding school year, excluding students under paragraph (2)(B), minus enrollment in the preceding school year of preschool-aged at-risk students, if any, plus enrollment in the current school year of preschool-aged at-risk students, if any; and

(B) the adjusted enrollment in the second preceding school year of any students participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the preceding school year, if any, plus the adjusted enrollment in the preceding school year of preschool-aged at-risk students who are participating in the tax credit for low income students scholarship program pursuant to K.S.A. 72-4351 et seq., and amendments thereto, in the current school year, if any.

(3) For any school district that has a military student, as that term is defined in K.S.A. 72-5139, and amendments thereto, enrolled in such district, and that received federal impact aid for the preceding school year, if the enrollment in such school district in the preceding school year has decreased from enrollment in the second preceding school year, the enrollment of the school district in the current school year means whichever is the greater of:

(A) The enrollment determined under paragraph (2); or

(B) the sum of the enrollment in the preceding school year of preschool aged at-risk students, if any, and the arithmetic mean of the sum of:

(i) The enrollment of the school district in the preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any;

(ii) the enrollment in the second preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any; and

(iii) the enrollment in the third preceding school year minus the enrollment in such school year of preschool-aged at-risk students, if any.

(4) The enrollment determined under paragraph (1), (2) or (3), except if the school district begins to offer kindergarten on a full-time basis in such school year, students regularly enrolled in kindergarten in the school district in the preceding school year shall be counted as one student regardless of actual attendance during such preceding school year.

(m) "February 20" has its usual meaning, except that in any year in which February 20 is not a day on which school is maintained, it means the first day after February 20 on which school is maintained.

(n) "Federal impact aid" means an amount equal to the federally qualified percentage of the amount of moneys a school district receives in the current school year under the provisions of title I of public law 874 and congressional appropriations therefor, excluding amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program. The amount of federal impact aid shall be determined by the state board in accordance with terms and conditions imposed under the provisions of the public law and rules and regulations thereunder.

(o) "General fund" means the fund of a school district from which operating expenses are paid and in which is deposited all amounts of state foundation aid provided under this act, payments under K.S.A. 72-528, and amendments thereto, payments of federal funds made available under the provisions of title I of public law 874, except amounts received for assistance in cases of major disaster and amounts received under the low-rent housing program and such other moneys as are provided by law.

(p) "General fund budget" means the amount budgeted for operating expenses in the general fund of a school district.

(q) "High-density at-risk student weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5151(b), and amendments thereto, on the basis of costs attributable to the maintenance of at-risk educational programs by such school districts.

(r) "High enrollment weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(b), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(s) "Juvenile detention facility" means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(t) "Local foundation aid" means the sum of the following amounts:

(1) An amount equal to any unexpended and unencumbered balance remaining in the general fund of the school district, except moneys received by the school district and authorized to be expended for the purposes specified in K.S.A. 72-5168, and amendments thereto;

(2) an amount equal to any remaining proceeds from taxes levied under authority of K.S.A. 72-7056 and 72-7072, and amendments thereto, prior to their repeal;

VIII. Significant Statutes Regarding School District Budgets

(3) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district under the provisions of K.S.A. 72-3123(a), and amendments thereto;

(4) an amount equal to the amount deposited in the general fund in the current school year from moneys received in such school year by the school district pursuant to contracts made and entered into under authority of K.S.A. 72-3125, and amendments thereto;

(5) an amount equal to the amount credited to the general fund in the current school year from moneys distributed in such school year to the school district under the provisions of articles 17 and 34 of chapter 12 of the Kansas Statutes Annotated, and amendments thereto, and under the provisions of articles 42 and 51 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto;

(6) an amount equal to the amount of payments received by the school district under the provisions of K.S.A. 72-3423, and amendments thereto;

(7) an amount equal to the amount of any grant received by the school district under the provisions of K.S.A. 72-3425, and amendments thereto; and

(8) an amount equal to 70% of the federal impact aid of the school district.

(u) “Low enrollment weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5149(a), and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such school districts.

(v) “Operating expenses” means the total expenditures and lawful transfers from the general fund of a school district during a school year for all purposes, except expenditures for the purposes specified in K.S.A. 72-5168, and amendments thereto.

(w) “Preceding school year” means the school year immediately before the current school year.

(x) “Preschool-aged at-risk student” means an at-risk student who has attained the age of three years, is under the age of eligibility for attendance at kindergarten, and has been selected by the state board in accordance with guidelines governing the selection of students for participation in head start programs.

(y) “Preschool-aged exceptional children” means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten. The terms “exceptional children” and “gifted children” have the same meaning as those terms are defined in K.S.A. 72-3404, and amendments thereto.

(z) “Psychiatric residential treatment facility” means the same as such term is defined in K.S.A. 72-1173, and amendments thereto.

(aa) “School district” means a school district organized under the laws of this state that is maintaining public school for a school term in accordance with the provisions of K.S.A. 72-3115, and amendments thereto.

(bb) “School facilities weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5156, and amendments thereto, on the basis of costs attributable to commencing operation of one or more new school facilities by such school districts.

(cc) “School year” means the 12-month period ending June 30.

(dd) “September 20” has its usual meaning, except that in any year in which September 20 is not a day on which school is maintained, it means the first day after September 20 on which school is maintained.

(ee) “Special education and related services weighting” means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5157, and amendments thereto, on the basis of costs attributable to the maintenance of special education and related services by such school districts.

(ff) “State board” means the state board of education.

(gg) “State foundation aid” means the amount of aid distributed to a school district as determined by the state board pursuant to K.S.A. 72-5134, and amendments thereto.

(hh) (1) “Student” means any person who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 maintained by the school district or who is regularly enrolled in a school district and attending kindergarten or any of the grades one through 12 in another school district in accordance with an agreement entered into under authority of K.S.A. 72-13,101, and amendments thereto, or who is regularly enrolled in a school district and attending special education services provided for preschool-aged exceptional children by the school district.

(2) (A) Except as otherwise provided in this subsection, the following shall be counted as one student:

(i) A student in attendance full-time; and

(ii) a student enrolled in a school district and attending special education and related services, provided for by the school district.

(B) The following shall be counted as 1/2 student:

(i) A student enrolled in a school district and attending special education and related services for preschool-aged exceptional children provided for by the school district; and

VIII. Significant Statutes Regarding School District Budgets

(ii) a preschool-aged at-risk student enrolled in a school district and receiving services under an approved at-risk student assistance plan maintained by the school district.

(C) A student in attendance part-time shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance bears to fulltime attendance.

(D) A student enrolled in and attending an institution of postsecondary education that is authorized under the laws of this state to award academic degrees shall be counted as one student if the student's postsecondary education enrollment and attendance together with the student's attendance in either of the grades 11 or 12 is at least 5/6 time, otherwise the student shall be counted as that proportion of one student (to the nearest 1/10) that the total time of the student's postsecondary education attendance and attendance in grades 11 or 12, as applicable, bears to full-time attendance.

(E) A student enrolled in and attending a technical college, a career technical education program of a community college or other approved career technical education program shall be counted as one student, if the student's career technical education attendance together with the student's attendance in any of grades nine through 12 is at least 5/6 time, otherwise the student shall be counted as that proportion of one student (to the nearest 1/10) that the total time of the student's career technical education attendance and attendance in any of grades nine through 12 bears to fulltime attendance.

(F) A student enrolled in a school district and attending a non-virtual school and also attending a virtual school shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance at the non-virtual school bears to full-time attendance.

(G) A student enrolled in a school district and attending special education and related services provided for by the school district and also attending a virtual school shall be counted as that proportion of one student (to the nearest 1/10) that the student's attendance at the non-virtual school bears to full-time attendance.

(H) (i) Except as provided in clause (ii), a student enrolled in a school district who is not a resident of Kansas shall be counted as follows:

(a) For school year 2018-2019, one student;

(b) for school years 2019-2020 and 2020-2021, 3/4 of a student; and

(c) for school year 2021-2022 and each school year thereafter, 1/2 of a student.

(ii) This subparagraph (H) shall not apply to:

(a) A student whose parent or legal guardian is an employee of the school district where such student is enrolled; or

(b) a student who attended public school in Kansas during school year 2016-2017 and who attended public school in Kansas during the immediately preceding school year.

(3) The following shall not be counted as a student:

(A) An individual residing at the Flint Hills job corps center;

(B) except as provided in paragraph (2), an individual confined in and receiving educational services provided for by a school district at a juvenile detention facility; and

(C) an individual enrolled in a school district but housed, maintained and receiving educational services at a state institution or a psychiatric residential treatment facility.

(4) A student enrolled in virtual school pursuant to K.S.A. 72-3711 et seq., and amendments thereto, shall be counted in accordance with the provisions of K.S.A. 72-3715, and amendments thereto.

(ii) "Total foundation aid" means an amount equal to the product obtained by multiplying the BASE aid by the adjusted enrollment of a school district.

(jj) "Transportation weighting" means an addend component assigned to the enrollment of school districts pursuant to K.S.A. 72-5148, and amendments thereto, on the basis of costs attributable to the provision or furnishing of transportation.

(kk) "Virtual school" means the same as such term is defined in K.S.A. 72-3712, and amendments thereto.

History: L. 2017, ch. 95, § 4; L. 2018, ch. 57, § 2; L. 2018, ch. 70, § 4; L. 2019, ch. 19, § 10; July 1.



VIII. Significant Statutes Regarding School District Budgets

Senate Substitute for HOUSE BILL No. 2104

AN ACT concerning property taxation; relating to extending the due date for budget to state board of education when revenue neutral rate hearing is required; extending certain due dates relating to notice and hearing requirements to exceed the revenue neutral rate for purposes of property tax; relating to the state board of tax appeals, orders and notices, service by electronic means, time to request full and complete opinion, judicial review, burden of proof in district court, appointments, extending the time a board member may continue to serve after member's term expires, authorizing appointment by the governor of a member pro tempore under certain conditions; appraisal course requirements required to be approved by the real estate appraisal board; relating to appeals, prohibiting valuation increases in certain appeals; relating to county appraisers, eligibility list, notification when person no longer holds office, qualifications and appraisal courses for registered mass appraiser designation; appraisal standards; amending K.S.A. 72-5137, 74-2426, 74-2433, 74-2433f, 79-505, 79-1448, 79-1609, 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, and 79-2005 and K.S.A. 2020 Supp. 19-430 and 19-432 and section 1 of 2021 Senate Bill No. 13 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 72-5137 is hereby amended to read as follows: 72-5137. On or before October 10 of each school year, the clerk or superintendent of each school district shall certify under oath to the state board a report showing the total enrollment of the school district by grades maintained in the schools of the school district and such other reports as the state board may require. Each such report shall show postsecondary education enrollment, career technical education enrollment, special education enrollment, bilingual education enrollment, at-risk student enrollment and virtual school enrollment in such detail and form as is specified by the state board. Upon receipt of such reports, the state board shall examine the reports and if the state board finds any errors in any such report, the state board shall consult with the school district officer furnishing the report and make any necessary corrections in the report. On or before August 25 of each year, each such clerk or superintendent shall also certify to the state board a copy of the budget adopted by the school district, *except when a school district must conduct a public hearing to approve exceeding the revenue neutral rate under section 1 of 2021 Senate Bill No. 13, and amendments thereto, a copy of such budget shall be certified to the state board on or before September 20.*

Sec. 2. K.S.A. 2020 Supp. 19-430 is hereby amended to read as follows: 19-430. (a) On July 1, 1993, and on July 1 of each fourth year thereafter, the board of county commissioners or governing body of any unified government of each county shall by resolution appoint a county appraiser for such county who shall serve for a term of four years expiring on June 30 of the fourth year thereafter. No person shall be appointed or reappointed to or serve as county appraiser in any county under the provisions of this act unless such person shall have at least three years of mass appraisal experience and be qualified by the director of property valuation as an eligible Kansas appraiser under the provisions of this act. Whenever a vacancy shall occur in the office of county appraiser the board of county commissioners or governing body of any unified government shall appoint an eligible Kansas appraiser to fill such vacancy for the unexpired term. The person holding the office of county or district appraiser or performing the duties thereof on the effective date of this act shall continue to hold such office and perform such duties until a county appraiser is appointed under the provisions of this act. No person shall be appointed to the office of county or district appraiser or to fill a vacancy therein unless such person is currently: (1) A certified general real property appraiser pursuant to article 41 of chapter 58 of the Kansas Statutes Annotated, and amendments thereto; or (2) a registered mass appraiser pursuant to rules and regulations adopted by the secretary of revenue; ~~or (3) holding a valid residential evaluation specialist or certified assessment evaluation designation from the international association of assessing officers.~~ Notwithstanding the foregoing provision, the board of county commissioners or governing body of any unified government may appoint an interim county appraiser, subject to the approval of the director of property valuation, for a period not to exceed six months to

fill a vacancy in the office of county appraiser pending the appointment of an eligible county appraiser under the provisions of this act.

(b) The secretary of revenue shall adopt rules and regulations ~~prior to October 1, 1997,~~ necessary to establish qualifications for the designation of a registered mass appraiser.

(c) *On and after July 1, 2022, all appraisal courses necessary to qualify for the designation of a registered mass appraiser and all continuing education appraisal courses necessary to retain such designation shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.*

Sec. 3. K.S.A. 2020 Supp. 19-432 is hereby amended to read as follows: 19-432. (a) The director of property valuation shall maintain a current list of persons eligible to be appointed to the office of appraiser. Periodic issuance of this list shall constitute the official list of eligible Kansas appraisers who are candidates for appointment. Inclusion on this list shall be made dependent upon successful completion of a written examination as adopted and administered by the director.

(b) The director of property valuation shall be required to conduct training courses annually for the purpose of training appraisal candidates. These courses shall be designed to prepare students to successfully complete the written examinations required for eligible Kansas appraiser status.

(c) Once certified, an eligible Kansas appraiser may retain that status only through successful completion of additional appraisal courses at intervals as determined by the director of property valuation. The director shall be required to conduct training courses annually for the purpose of providing the additional curriculum required for retention of Kansas appraiser status. The director may accept ~~recognized~~ appraisal courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto, as an alternative to courses conducted by the director's office to fulfill this requirement for the maintenance of eligible Kansas appraiser status.

(1) *After notice and an opportunity to be heard in accordance with the provisions of the Kansas administrative procedure act,* the director of property valuation may remove any person from the list of persons eligible to be appointed to the office of appraiser for any of the following acts or omissions:

(A) Failing to meet the minimum qualifications established by this section;

(B) a plea of guilty or nolo contendere to, or conviction of: (i) Any crime involving moral turpitude; or (ii) any felony charge; or

(C) entry of a final civil judgment against the person on grounds of fraud, misrepresentation or deceit in the making of any appraisal of real or personal property.

(2) Any person removed from the list of persons eligible to be appointed to the office of county appraiser under the provisions of this section shall immediately forfeit the office of county or district appraiser.

(3) An appeal may be taken to the state board of tax appeals from any final action of the director of property valuation under the provisions of this section pursuant to K.S.A. 74-2438, and amendments thereto.

(4) The director of property valuation may relist a person as an eligible county appraiser upon a showing of mitigating circumstances, restitution or expungement.

(d) *The board of county commissioners or governing body of any unified government of each county shall immediately notify the director of property valuation when a person no longer holds the office of county appraiser for such county. The notification shall be made on a form provided by the director. If the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term, then the notification shall include the reason therefor, unless otherwise precluded by law. The*

VIII. Significant Statutes Regarding School District Budgets

director shall make a notation on any eligibility list record of the person when the person no longer holds the office of county appraiser before the expiration of a four-year term or the person does not complete a four-year term.

Sec. 4. K.S.A. 74-2426 is hereby amended to read as follows: 74-2426. (a) Orders of the state board of tax appeals on any appeal, in any proceeding under the tax protest, tax grievance or tax exemption statutes or in any other original proceeding before the board shall be rendered and served in accordance with the provisions of the Kansas administrative procedure act. Notwithstanding the provisions of K.S.A. 77-526(g), and amendments thereto, a written summary decision shall be rendered by the board and served within 14 days after the matter was fully submitted to the board unless this period is waived or extended with the written consent of all parties or for good cause shown. Any aggrieved party, within ~~14~~21 days *after service of receiving* the board's decision, may request a full and complete opinion be issued by the board in which the board explains its decision. Except as provided in subsection (c)(4), this full opinion shall be served by the board within 90 days of being requested. If the board has not rendered a summary decision or a full and complete opinion within the time periods described in this subsection, and such period has not been waived by the parties nor can the board show good cause for the delay, then the board shall refund any filing fees paid by the taxpayer. *Service of orders, decisions and opinions shall be made in accordance with K.S.A. 77-531, and amendments thereto.*

(b) Final orders of the board shall be subject to review pursuant to subsection (c) except that the aggrieved party may first file a petition for reconsideration of a full and complete opinion with the board in accordance with the provisions of K.S.A. 77-529, and amendments thereto.

(c) Any action of the board pursuant to this section is subject to review in accordance with the Kansas judicial review act, except that:

(1) The parties to the action for judicial review shall be the same parties as appeared before the board in the administrative proceedings before the board. The board shall not be a party to any action for judicial review of an action of the board.

(2) There is no right to review of any order issued by the board in a no-fund warrant proceeding pursuant to K.S.A. 12-110a, 12-1662 et seq., 19-2752a, 79-2938, 79-2939 and 79-2951, and amendments thereto, and statutes of a similar character.

(3) In addition to the cost of the preparation of the transcript, the appellant shall pay to the state board of tax appeals the other costs of certifying the record to the reviewing court. Such payment shall be made prior to the transmission of the agency record to the reviewing court.

(4) Appeal of an order of the board shall be to the court of appeals as provided in subsection (c)(4)(A), unless a taxpayer who is a party to the order requests review in district court pursuant to subsection (c)(4)(B).

(A) Any aggrieved party may file a petition for review of the board's order in the court of appeals. For purposes of such an appeal, the board's order shall become final only after the issuance of a full and complete opinion pursuant to subsection (a).

(B) At the election of a taxpayer, any summary decision or full and complete opinion of the board of tax appeals issued after June 30, 2014, may be appealed by filing a petition for review in the district court. Any appeal to the district court shall be a trial de novo. Notwithstanding K.S.A. 77-619, and amendments thereto, the trial de novo shall include an evidentiary hearing at which issues of law and fact shall be determined anew. *With regard to any matter properly submitted to the district court relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes or the determination of classification of property for assessment purposes, the county*

appraiser shall have the duty to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. District court review of orders issued by the board relating to the valuation or assessment of property for ad valorem tax purposes or relating to the tax protest shall be conducted by the court of the county in which the property is located, or, if located in more than one county, the court of any county in which any portion of the property is located.

(C) If a taxpayer requests review of a summary decision or full and complete opinion in district court pursuant to subsection (c)(4)(B), the taxpayer shall provide notice to the board as well as the parties. Upon receipt of the notice, the board's jurisdiction shall terminate, notwithstanding any prior request for a full and complete opinion under subsection (a), and the board shall not issue such opinion.

(d) If review of an order of the state board of tax appeals to the court of appeals relating to excise, income or estate taxes, is sought by a person other than the director of taxation, such person shall give bond for costs at the time the petition is filed. The bond shall be in the amount of 125% of the amount of taxes assessed or a lesser amount approved by the court of appeals and shall be conditioned on the petitioner's prosecution of the review without delay and payment of all costs assessed against the petitioner.

(e) Notwithstanding any provisions of K.S.A. 77-531, and amendments thereto, to the contrary, the state board of tax appeals shall serve an order or notice upon the party and the party's attorney of record, if any, by transmitting a copy of the order or notice to the person by electronic means, if such person requested and consented to service by electronic means. For purposes of this subsection, service by electronic means is complete upon transmission.

Sec. 5. K.S.A. 74-2433 is hereby amended to read as follows: 74-2433. (a) There is hereby created a state board of tax appeals, referred to in this act as the board. The board shall be composed of three members who shall be appointed by the governor, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto. For members appointed after June 30, 2014, one of such members shall have been regularly admitted to practice law in the state of Kansas and for a period of at least five years, have engaged in the active practice of law as a lawyer, judge of a court of record or any other court in this state; one of such members shall have engaged in active practice as a certified public accountant for a period of at least five years and one such member shall be a licensed certified general real property appraiser. In addition, the governor shall also appoint a chief hearing officer, subject to confirmation by the senate as provided in K.S.A. 75-4315b, and amendments thereto, who, in addition to other duties prescribed by this act, shall serve as a member pro tempore of the board. No successor shall be appointed for any judge of the court of tax appeals appointed before July 1, 2014. Such persons shall continue to serve as members on the board of tax appeals until their terms expire. Except as provided by K.S.A. 46-2601, and amendments thereto, no person appointed to the board, including the chief hearing officer, shall exercise any power, duty or function as a member of the board until confirmed by the senate. Not more than two members of the board shall be of the same political party. Members of the board, including the chief hearing officer, shall be residents of the state. Subject to the provisions of K.S.A. 75-4315c, and amendments thereto, no more than one member shall be appointed from any one of the congressional districts of Kansas unless, after having exercised due diligence, the governor is unable to find a qualified replacement within 90 days after any vacancy on the board occurs. The members of the board, including the chief hearing officer, shall be selected with special reference to training and experience for duties imposed by this act and shall be individuals with legal, tax, accounting or appraisal training and experience. State board of tax appeals members shall be subject to the supreme court rules of judicial conduct applicable to all judges of the

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district court. The board shall be bound by the doctrine of stare decisis limited to published decisions of an appellate court. Members of the board, including the chief hearing officer, shall hold office for terms of four years. A member may continue to serve for a period of ~~90-180~~ days after the expiration of the member's term, or until a successor has been appointed and confirmed, whichever is shorter. Except as otherwise provided, such terms of office shall expire on January 15 of the last year of such term. If a vacancy occurs on the board, or in the position for chief hearing officer, the governor shall appoint a successor to fill the vacancy for the unexpired term. Nothing in this section shall be construed to prohibit the governor from reappointing any member of the board, including the chief hearing officer, for additional four-year terms. The governor shall select one of its members to serve as chairperson. The votes of two members shall be required for any final order to be issued by the board. Meetings may be called by the chairperson and shall be called on request of a majority of the members of the board and when otherwise prescribed by statute.

(b) Any member appointed to the state board of tax appeals and the chief hearing officer may be removed by the governor for cause, after public hearing conducted in accordance with the provisions of the Kansas administrative procedure act.

(c) The state board of tax appeals shall appoint, subject to approval by the governor, an executive director of the board, to serve at the pleasure of the board. The executive director shall: (1) Be in the unclassified service under the Kansas civil service act; (2) devote full time to the executive director's assigned duties; (3) receive such compensation as determined by the board, subject to the limitations of appropriations thereof; and (4) have familiarity with the tax appeals process sufficient to fulfill the duties of the office of executive director. The executive director shall perform such other duties as directed by the board.

(d) Appeals decided by the state board of tax appeals shall be made available to the public and shall be published by the board on the board's website within 30 days after the decision has been rendered. The board shall also publish a monthly report that includes all appeals decided that month as well as all appeals which have not yet been decided and are beyond the time limitations as set forth in K.S.A. 74-2426, and amendments thereto. Such report shall be made available to the public and transmitted by the board to the members of the Kansas legislature.

(e) After appointment, members of the state board of tax appeals that are not otherwise a state certified general real property appraiser shall complete the following course requirements: (1) A tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the cost and sales approaches to value; (2) a tested appraisal course of not less than 30 clock hours of instruction consisting of the fundamentals of real property appraisal with an emphasis on the income approach to value; (3) a tested appraisal course of not less than 30 clock hours of instruction with an emphasis on mass appraisal; (4) an appraisal course with an emphasis on Kansas property tax laws; (5) an appraisal course on the techniques and procedures for the valuation of state assessed properties with an emphasis on unit valuation; and (6) a tested appraisal course on the techniques and procedures for the valuation of land devoted to agricultural use pursuant to K.S.A. 79-1476, and amendments thereto. *Such courses shall be courses approved by the Kansas real estate appraisal board pursuant to K.S.A. 58-4105, and amendments thereto.* Any member appointed to the board who is a certified real property appraiser shall only be required to take such educational courses as are required to maintain the appraisal license. The executive director shall adopt rules and regulations prescribing a timetable for the completion of the course requirements and prescribing continued education requirements for members of the board.

(f) The state board of tax appeals shall have no capacity or power

to sue or be sued.

(g) It is the intent of the legislature that proceedings in front of the board of tax appeals be conducted in a fair and impartial manner and that all taxpayers are entitled to a neutral interpretation of the tax laws of the state of Kansas. The provisions of the tax laws of this state shall be applied impartially to both taxpayers and taxing districts in cases before the board. Valuation appeals before the board shall be decided upon a determination of the fair market value of the fee simple of the property. Nothing in this section shall prohibit a property owner, during a property valuation appeal before the board, from raising arguments regarding classification. Cases before the board shall not be decided upon arguments concerning the shifting of the tax burden or upon any revenue loss or gain which may be experienced by the taxing district.

(h) *Notwithstanding any provisions of subsection (a) to the contrary, the governor may appoint a former member in good standing of the board of tax appeals to serve as a member pro tempore of the board for a period not to exceed one year when, after having exercised due diligence, more than one vacancy on the board exists. Such member pro tempore may exercise any power, duty or function as is necessary to serve as a member of the board. Such member pro tempore shall serve at the pleasure of the governor and receive compensation for each day of actual attendance or work as a member based on a proration of the annual salary provided in K.S.A. 74-2434, and amendments thereto. The provisions of this subsection shall expire on June 30, 2023.*

Sec. 6. K.S.A. 74-2433f is hereby amended to read as follows: 74-2433f. (a) There shall be a division of the state board of tax appeals known as the small claims and expedited hearings division. Hearing officers appointed by the chief hearing officer shall have authority to hear and decide cases heard in the small claims and expedited hearings division.

(b) The small claims and expedited hearings division shall have jurisdiction over hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, and hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, with regard to single-family residential property. The filing of an appeal with the small claims and expedited hearings division shall be a prerequisite for filing an appeal with the state board of tax appeals for appeals involving single-family residential property.

(c) At the election of the taxpayer, the small claims and expedited hearings division shall have jurisdiction over: (1) Any appeal of a decision, finding, order or ruling of the director of taxation, except an appeal, finding, order or ruling relating to an assessment issued pursuant to K.S.A. 79-5201 et seq., and amendments thereto, in which the amount of tax in controversy does not exceed \$15,000; (2) hearing and deciding applications for the refund of protested taxes under the provisions of K.S.A. 79-2005, and amendments thereto, where the value of the property, other than property devoted to agricultural use, is less than \$3,000,000 as reflected on the valuation notice; and (3) hearing and deciding appeals from decisions rendered pursuant to the provisions of K.S.A. 79-1448, and amendments thereto, and of article 16 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, other than those relating to land devoted to agricultural use, wherein the value of the property is less than \$3,000,000 as reflected on the valuation notice.

(d) In accordance with the provisions of K.S.A. 74-2438, and amendments thereto, any party may elect to appeal any application or decision referenced in subsection (b) to the state board of tax appeals. Except as provided in subsection (b) regarding single-family residential property, the filing of an appeal with the small claims and expedited hearings division shall not be a prerequisite for filing an appeal with the

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state board of tax appeals under this section. Final decisions of the small claims and expedited hearings division may be appealed to the state board of tax appeals. An appeal of a decision of the small claims and expedited hearings division to the state board of tax appeals shall be de novo. The county bears the burden of proof in any appeal filed by the county pursuant to this section. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes pursuant to this subsection, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed to the small claims and expedited hearings division.*

(e) A taxpayer shall commence a proceeding in the small claims and expedited hearings division by filing a notice of appeal in the form prescribed by the rules of the state board of tax appeals which shall state the nature of the taxpayer's claim. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in subsection (f). Notice of appeal shall be provided to the appropriate unit of government named in the notice of appeal by the taxpayer. In any valuation appeal or tax protest commenced pursuant to articles 14 and 20 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, the hearing shall be conducted in the county where the property is located or a county adjacent thereto. In any appeal from a final determination by the secretary of revenue, the hearing shall be conducted in the county in which the taxpayer resides or a county adjacent thereto.

(f) The hearing in the small claims and expedited hearings division shall be informal. The hearing officer may hear any testimony and receive any evidence the hearing officer deems necessary or desirable for a just determination of the case. A hearing officer shall have the authority to administer oaths in all matters before the hearing officer. All testimony shall be given under oath. A party may appear personally or may be represented by an attorney, a certified public accountant, a certified general appraiser, a tax representative or agent, a member of the taxpayer's immediate family or an authorized employee of the taxpayer. A county or unified government may be represented by the county appraiser, designee of the county appraiser, county attorney or counselor or other representatives so designated. No transcript of the proceedings shall be kept.

(g) The hearing in the small claims and expedited hearings division shall be conducted within 60 days after the appeal is filed in the small claims and expedited hearings division unless such time period is waived by the taxpayer. A decision shall be rendered by the hearing officer within 30 days after the hearing is concluded and, in cases arising from appeals described by subsections (b) and (c)(2) and (3), shall be accompanied by a written explanation of the reasoning upon which such decision is based. Documents provided by a taxpayer or county or district appraiser shall be returned to the taxpayer or the county or district appraiser by the hearing officer and shall not become a part of the board's permanent records. Documents provided to the hearing officer shall be confidential and may not be disclosed, except as otherwise specifically provided.

(h) With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless the taxpayer has furnished the county or district appraiser, within 30 calendar days following the informal meeting

required by K.S.A. 79-1448, and amendments thereto, or within 30 calendar days following the informal meeting required by K.S.A. 79-2005, and amendments thereto, a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. *With regard to any matter properly submitted to the division relating to the determination of valuation of property for taxation purposes, the hearing officer shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.*

Sec. 7. K.S.A. 79-505 is hereby amended to read as follows: 79-505. (a) The director of property valuation shall adopt ~~rules and regulations~~ or appraiser directives prescribing appropriate standards for the performance of appraisals in connection with ad valorem taxation in this state. Such ~~rules and regulations~~ or appraiser directives shall require, at a minimum:

(1) That all appraisals be performed in ~~accordance with generally accepted appraisal standards as evidenced by the appraisal standards compliance with the uniform standards of professional appraisal practice, commonly referred to as "USPAP,"~~ promulgated by the appraisal standards board of the appraisal foundation; and

(2) that such appraisals shall be written appraisals.

(b) The director of property valuation ~~or a county appraiser~~ may require compliance with additional standards if a determination is made in writing that such additional standards are required in order to properly carry out statutory responsibilities *and such additional standards do not conflict with the uniform standards of professional appraisal practice, commonly referred to as "USPAP," promulgated by the appraisal standards board of the appraisal foundation.*

Sec. 8. K.S.A. 79-1448 is hereby amended to read as follows: 79-1448. Any taxpayer may complain or appeal to the county appraiser from the classification or appraisal of the taxpayer's property by giving notice to the county appraiser within 30 days subsequent to the date of mailing of the valuation notice required by K.S.A. 79-1460, and amendments thereto, for real property, and on or before May 15 for personal property. The county appraiser or the appraiser's designee shall arrange to hold an informal meeting with the aggrieved taxpayer with reference to the property in question. At such meeting it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including, a summary of the reasons that the valuation of the property has been increased over the previous year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the appraisal of leased commercial and industrial property, the county or district appraiser's appraised value shall be presumed to be valid and correct and may only be rebutted by a preponderance of the evidence, unless the property owner furnishes the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal within 30 calendar days following the informal meeting. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides

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an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. The county appraiser may extend the time in which the taxpayer may informally appeal from the classification or appraisal of the taxpayer's property for just and adequate reasons. Except as provided in K.S.A. 79-1404, and amendments thereto, no informal meeting regarding real property shall be scheduled to take place after May 15, nor shall a final determination be given by the appraiser after May 20. Any final determination shall be accompanied by a written explanation of the reasoning upon which such determination is based when such determination is not in favor of the taxpayer. *The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.* Any taxpayer who is aggrieved by the final determination of the county appraiser may appeal to the hearing officer or panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, and such hearing officer, or panel, for just cause shown and recorded, is authorized to change the classification or valuation of specific tracts or individual items of real or personal property in the same manner provided for in K.S.A. 79-1606, and amendments thereto. In lieu of appealing to a hearing officer or panel appointed pursuant to K.S.A. 79-1611, and amendments thereto, any taxpayer aggrieved by the final determination of the county appraiser, except with regard to land devoted to agricultural use, wherein the value of the property, is less than \$3,000,000, as reflected on the valuation notice, or the property constitutes single family residential property, may appeal to the small claims and expedited hearings division of the state board of tax appeals within the time period prescribed by K.S.A. 79-1606, and amendments thereto. Any taxpayer who is aggrieved by the final determination of a hearing officer or panel may appeal to the state board of tax appeals as provided in K.S.A. 79-1609, and amendments thereto. An informal meeting with the county appraiser or the appraiser's designee shall be a condition precedent to an appeal to the county or district hearing panel.

Sec. 9. K.S.A. 79-1609 is hereby amended to read as follows: 79-1609. Any person aggrieved by any order of the hearing officer or panel, or by the classification and appraisal of an independent appraiser, as provided in K.S.A. 79-5b03, and amendments thereto, may appeal to the state board of tax appeals by filing a written notice of appeal, on forms approved by the state board of tax appeals and provided by the county clerk for such purpose, stating the grounds thereof and a description of any comparable property or properties and the appraisal thereof upon which they rely as evidence of inequality of the appraisal of their property, if that be a ground of the appeal, with the state board of tax appeals and by filing a copy thereof with the county clerk within 30 days after the date of the order from which the appeal is taken. The notice of appeal may be signed by the taxpayer, any person with an executed declaration of representative form from the property valuation division of the department of revenue or any person authorized to represent the taxpayer in K.S.A. 74-2433f(f), and amendments thereto. A county or district appraiser may appeal to the state board of tax appeals from any order of the hearing officer or panel. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination. With regard to leased commercial and industrial property, the burden of proof shall be on the taxpayer unless, within 30 calendar days following the informal meeting required by K.S.A. 79-1448, and amendments thereto, the taxpayer furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. Such income and expense statement shall be in such format that is regularly maintained

by the taxpayer in the ordinary course of the taxpayer's business. If the taxpayer submits a single property appraisal with an effective date of January 1 of the year appealed, the burden of proof shall return to the county appraiser. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board shall not increase the appraised valuation of the property to an amount greater than the final determination of appraised value by the county appraiser from which the taxpayer appealed.*

Sec. 10. K.S.A. 79-2005 is hereby amended to read as follows: 79-2005. (a) Any taxpayer, before protesting the payment of such taxpayer's taxes, shall be required, either at the time of paying such taxes, or, if the whole or part of the taxes are paid prior to December 20, no later than December 20, or, with respect to taxes paid in whole or in part in an amount equal to at least 1/2 of such taxes on or before December 20 by an escrow or tax service agent, no later than January 31 of the next year, to file a written statement with the county treasurer, on forms approved by the state board of tax appeals and provided by the county treasurer, clearly stating the grounds on which the whole or any part of such taxes are protested and citing any law, statute or facts on which such taxpayer relies in protesting the whole or any part of such taxes. When the grounds of such protest is an assessment of taxes made pursuant to K.S.A. 79-332a and 79-1427a, and amendments thereto, the county treasurer may not distribute the taxes paid under protest until such time as the appeal is final. When the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the county treasurer shall forward a copy of the written statement of protest to the county appraiser who shall within 15 days of the receipt thereof, schedule an informal meeting with the taxpayer or such taxpayer's agent or attorney with reference to the property in question. At the informal meeting, it shall be the duty of the county appraiser or the county appraiser's designee to initiate production of evidence to substantiate the valuation of such property, including a summary of the reasons that the valuation of the property has been increased over the preceding year, any assumptions used by the county appraiser to determine the value of the property and a description of the individual property characteristics, property specific valuation records and conclusions. The taxpayer shall be provided with the opportunity to review the data sheets applicable to the valuation approach utilized for the subject property. The county appraiser shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation of the property. The county appraiser shall review the appraisal of the taxpayer's property with the taxpayer or such taxpayer's agent or attorney and may change the valuation of the taxpayer's property, if in the county appraiser's opinion a change in the valuation of the taxpayer's property is required to assure that the taxpayer's property is valued according to law, and shall, within 15 business days thereof, notify the taxpayer in the event the valuation of the taxpayer's property is changed, in writing of the results of the meeting. *The county appraiser shall not increase the appraised valuation of the property as a result of the informal meeting.* In the event the valuation of the taxpayer's property is changed and such change requires a refund of taxes and interest thereon, the county treasurer shall process the refund in the manner provided by subsection (l).

(b) No protest appealing the valuation or assessment of property shall be filed pertaining to any year's valuation or assessment when an appeal of such valuation or assessment was commenced pursuant to K.S.A. 79-1448, and amendments thereto, nor shall the second half payment of taxes be protested when the first half payment of taxes has been protested. Notwithstanding the foregoing, this provision shall not prevent any subsequent owner from protesting taxes levied for the year in which such property was acquired, nor shall it prevent any taxpayer from protesting taxes when the valuation or assessment of such

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taxpayer's property has been changed pursuant to an order of the director of property valuation.

(c) A protest shall not be necessary to protect the right to a refund of taxes in the event a refund is required because the final resolution of an appeal commenced pursuant to K.S.A. 79-1448, and amendments thereto, occurs after the final date prescribed for the protest of taxes.

(d) If the grounds of such protest shall be that the valuation or assessment of the property upon which the taxes so protested are levied is illegal or void, such statement shall further state the exact amount of valuation or assessment which the taxpayer admits to be valid and the exact portion of such taxes which is being protested.

(e) If the grounds of such protest shall be that any tax levy, or any part thereof, is illegal, such statement shall further state the exact portion of such tax which is being protested.

(f) Upon the filing of a written statement of protest, the grounds of which shall be that any tax levied, or any part thereof, is illegal, the county treasurer shall mail a copy of such written statement of protest to the state board of tax appeals and the governing body of the taxing district making the levy being protested.

(g) Within 30 days after notification of the results of the informal meeting with the county appraiser pursuant to subsection (a), the protesting taxpayer may, if aggrieved by the results of the informal meeting with the county appraiser, appeal such results to the state board of tax appeals.

(h) After examination of the copy of the written statement of protest and a copy of the written notification of the results of the informal meeting with the county appraiser in cases where the grounds of such protest is that the valuation or assessment of the property upon which the taxes are levied is illegal or void, the board shall conduct a hearing in accordance with the provisions of the Kansas administrative procedure act, unless waived by the interested parties in writing. If the grounds of such protest is that the valuation or assessment of the property is illegal or void the board shall notify the county appraiser thereof.

(i) In the event of a hearing, the same shall be originally set not later than 90 days after the filing of the copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board. With regard to any matter properly submitted to the board relating to the determination of valuation of residential property or real property used for commercial and industrial purposes for taxation purposes, it shall be the duty of the county appraiser to initiate the production of evidence to demonstrate, by a preponderance of the evidence, the validity and correctness of such determination except that no such duty shall accrue to the county or district appraiser with regard to leased commercial and industrial property unless the property owner has furnished to the county or district appraiser a complete income and expense statement for the property for the three years next preceding the year of appeal. No presumption shall exist in favor of the county appraiser with respect to the validity and correctness of such determination. In all instances where the board sets a request for hearing and requires the representation of the county by its attorney or counselor at such hearing, the county shall be represented by its county attorney or counselor. The board shall take into account any evidence provided by the taxpayer which relates to the amount of deferred maintenance and depreciation for the property. In any appeal from the reclassification of property that was classified as land devoted to agricultural use for the preceding year, the taxpayer's classification of the property as land devoted to agricultural use shall be presumed to be valid and correct if the taxpayer provides an executed lease agreement or other documentation demonstrating a commitment to use the property for agricultural use, if no other actual use is evident. *With regard to any matter properly submitted to the board relating to the determination of valuation of property for taxation purposes, the board*

shall not increase the appraised valuation of the property to an amount greater than the appraised value reflected in the notification of the results of the informal meeting with the county appraiser from which the taxpayer appealed.

(j) When a determination is made as to the merits of the tax protest, the board shall render and serve its order thereon. The county treasurer shall notify all affected taxing districts of the amount by which tax revenues will be reduced as a result of a refund.

(k) If a protesting taxpayer fails to file a copy of the written statement of protest and a copy, when applicable, of the written notification of the results of the informal meeting with the county appraiser with the board within the time limit prescribed, such protest shall become null and void and of no effect whatsoever.

(l) (1) In the event the board orders that a refund be made pursuant to this section or the provisions of K.S.A. 79-1609, and amendments thereto, or a court of competent jurisdiction orders that a refund be made, and no appeal is taken from such order, or in the event a change in valuation which results in a refund pursuant to subsection (a), the county treasurer shall, as soon thereafter as reasonably practicable, refund to the taxpayer such protested taxes and, with respect to protests or appeals commenced after the effective date of this act, interest computed at the rate prescribed by K.S.A. 79-2968, and amendments thereto, minus two percentage points, per annum from the date of payment of such taxes from tax moneys collected but not distributed. Upon making such refund, the county treasurer shall charge the fund or funds having received such protested taxes, except that, with respect to that portion of any such refund attributable to interest the county treasurer shall charge the county general fund. In the event that the state board of tax appeals or a court of competent jurisdiction finds that any time delay in making its decision is unreasonable and is attributable to the taxpayer, it may order that no interest or only a portion thereof be added to such refund of taxes.

(2) No interest shall be allowed pursuant to paragraph (1) in any case where the tax paid under protest was inclusive of delinquent taxes.

(m) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

(n) Whenever a taxpayer appeals to the board of tax appeals pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, or pays taxes under protest related to one property whereby the assessed valuation of such property exceeds 5% of the total county assessed valuation of all property located within such county and the taxpayer receives a refund of such taxes paid under protest or a refund made pursuant to the provisions of K.S.A. 79-1609, and amendments thereto, the county treasurer or the governing body of any taxing subdivision within a county may request the pooled money investment board to make a loan to such county or taxing subdivision as provided in this section. The pooled money investment board is authorized and directed to loan to such county or taxing subdivision sufficient funds to enable the county or taxing subdivision to refund such taxes to the taxpayer. The pooled money investment board is authorized and directed to use any moneys in the operating accounts, investment accounts or other investments of the state of Kansas to provide the

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funds for such loan. Each loan shall bear interest at a rate equal to the net earnings rate of the pooled money investment portfolio at the time of the making of such loan. The total aggregate amount of loans under this program shall not exceed \$50,000,000 of unencumbered funds pursuant to article 42 of chapter 75 of the Kansas Statutes Annotated, and amendments thereto. Such loan shall not be deemed to be an indebtedness or debt of the state of Kansas within the meaning of section 6 of article 11 of the constitution of the state of Kansas. Upon certification to the pooled money investment board by the county treasurer or governing body of the amount of each loan authorized pursuant to this subsection, the pooled money investment board shall transfer each such amount certified by the county treasurer or governing body from the state bank account or accounts prescribed in this subsection to the county treasurer who shall deposit such amount in the county treasury. Any such loan authorized pursuant to this subsection shall be repaid within four years. The county or taxing subdivision shall make not more than four equal annual tax levies at the time fixed for the certification of tax levies to the county clerk following the making of such loan sufficient to pay such loan within the time period required under such loan. All such tax levies shall be in addition to all other levies authorized by law.

(o) The county treasurer shall disburse to the proper funds all portions of taxes paid under protest and shall maintain a record of all portions of such taxes which are so protested and shall notify the governing body of the taxing district levying such taxes thereof and the director of accounts and reports if any tax protested was levied by the state.

(p) This statute shall not apply to the valuation and assessment of property assessed by the director of property valuation and it shall not be necessary for any owner of state assessed property, who has an appeal pending before the state board of tax appeals, to protest the payment of taxes under this statute solely for the purpose of protecting the right to a refund of taxes paid under protest should that owner be successful in that appeal.

Sec. 11. Section 1 of 2021 Senate Bill No. 13 is hereby amended to read as follows: Section 1. (a) On or before June 15 each year, the county clerk shall calculate the revenue neutral rate for each taxing subdivision and include such revenue neutral rate on the notice of the estimated assessed valuation provided to each taxing subdivision for budget purposes. The director of accounts and reports shall modify the prescribed budget information form to show the revenue neutral rate.

(b) No tax rate in excess of the revenue neutral rate shall be levied by the governing body of any taxing subdivision unless a resolution or ordinance has been approved by the governing body according to the following procedure:

(1) At least 10 days in advance of the public hearing, the governing body shall publish notice of its proposed intent to exceed the revenue neutral rate by publishing notice: (A) On the website of the governing body, if the governing body maintains a website; and

(B) in a weekly or daily newspaper of the county having a general circulation therein. The notice shall include, but not be limited to, its proposed tax rate, its revenue neutral rate and the date, time and location of the public hearing.

(2) On or before July ~~15~~-20, the governing body shall notify the county clerk of its proposed intent to exceed the revenue neutral rate and provide the date, time and location of the public hearing and its proposed tax rate. For all tax years commencing after December 31, 2021, the county clerk shall notify each taxpayer with property in the taxing subdivision, by mail directed to the taxpayer's last known address, of the proposed intent to exceed the revenue neutral rate at least 10 days in advance of the public hearing. Alternatively, the county clerk may transmit the notice to the taxpayer by electronic means at least 10 days in advance of the public hearing, if such taxpayer and county clerk have consented in writing to service by electronic means.

The county clerk shall consolidate the required information for all taxing subdivisions relevant to the taxpayer's property on one notice. The notice shall be in a format prescribed by the director of accounts and reports. The notice shall include, but not be limited to:

(A) The revenue neutral rate of each taxing subdivision relevant to the taxpayer's property;

(B) the proposed property tax revenue needed to fund the proposed budget of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(C) the proposed tax rate based upon the proposed budget and the current year's total assessed valuation of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate;

(D) the tax rate and property tax of each taxing subdivision on the taxpayer's property from the previous year's tax statement;

(E) the appraised value and assessed value of the taxpayer's property for the current year;

(F) the estimates of the tax for the current tax year on the taxpayer's property based on the revenue neutral rate of each taxing subdivision and any proposed tax rates that exceed the revenue neutral rates;

(G) the difference between the estimates of tax based on the proposed tax rate and the revenue neutral rate on the taxpayer's property described in subparagraph (F) for any taxing subdivision that has a proposed tax rate that exceeds its revenue neutral rate; and

(H) the date, time and location of the public hearing of the taxing subdivision, if the taxing subdivision notified the county clerk of its proposed intent to exceed its revenue neutral rate.

Although the state of Kansas is not a taxing subdivision for purposes of this section, the notice shall include a statement of the statutory mill levies imposed by the state and the estimate of the tax for the current year on the taxpayer's property based on such levies.

(3) The public hearing to consider exceeding the revenue neutral rate shall be held not sooner than August ~~10~~-20 and not later than September ~~10~~-20. The governing body shall provide interested taxpayers desiring to be heard an opportunity to present oral testimony within reasonable time limits and without unreasonable restriction on the number of individuals allowed to make public comment. The public hearing may be conducted in conjunction with the proposed budget hearing pursuant to K.S.A. 79-2929, and amendments thereto, if the governing body otherwise complies with all requirements of this section. Nothing in this section shall be construed to prohibit additional public hearings that provide additional opportunities to present testimony or public comment prior to the public hearing required by this section.

(4) A majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate. Such vote of the governing body shall be conducted at the public hearing after the governing body has heard from interested taxpayers. If the governing body approves exceeding the revenue neutral rate, the governing body shall not adopt a budget that results in a tax rate in excess of its proposed tax rate as stated in the notice provided pursuant to this section.

(c) Any governing body subject to the provisions of this section that does not comply with subsection (b) shall refund to taxpayers any property taxes over-collected based on the amount of the levy that was in excess of the revenue neutral rate. The provisions of this subsection shall not be construed as prohibiting any other remedies available under the law.

(d) *Notwithstanding any other provision of law to the contrary*, if the governing body of a taxing subdivision must conduct a public

VIII. Significant Statutes Regarding School District Budgets

hearing to approve exceeding the revenue neutral rate under this section, the governing body of the taxing subdivision shall certify, on or before ~~September 20~~ *October 1*, to the proper county clerk the amount of ad valorem tax to be levied.

(e) As used in this section:

(1) "Taxing subdivision" means any political subdivision of the state that levies an ad valorem tax on property.

(2) "Revenue neutral rate" means the tax rate for the current tax year that would generate the same property tax revenue as levied the previous tax year using the current tax year's total assessed valuation. To calculate the revenue neutral rate, the county clerk shall divide the property tax revenue for such taxing subdivision levied for the previous tax year by the total of all taxable assessed valuation in such taxing subdivision for the current tax year, and then multiply the quotient by 1,000 to express the rate in mills. The revenue neutral rate shall be expressed to the third decimal place.

(f) In the event that a county clerk incurred costs of printing and postage that were not reimbursed pursuant to section 7, and amendments thereto, such county clerk may seek reimbursement from all taxing subdivisions required to send the notice. Such costs shall be shared proportionately by all taxing subdivisions that were included on the same notice based on the total property tax levied by each taxing subdivision. Payment of such costs shall be due to the county clerk by December 31.

(g) The provisions of this section shall take effect and be in force from and after January 1, 2021.

Sec. 12. K.S.A. 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, is hereby amended to read as follows: 79-1801. (a) Except as provided by subsection (b), each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied. Thereupon, the county clerk shall place the tax upon the tax roll of the county, in the manner prescribed by law, and the tax shall be collected by the county treasurer. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

(b) Prior to January 1, 2021, if the governing body of a city or county must conduct an election for an increase in property tax to fund any appropriation or budget under K.S.A. 2020 Supp. 25-433a, and amendments thereto, the governing body of the city or county shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied. On and after January 1, 2021, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under section 1, and amendments thereto, the governing body of the taxing subdivision shall certify, on or before ~~September 20~~ *October 1*, to the proper county clerk the amount of ad valorem tax to be levied.

Sec. 13. K.S.A. 72-5137, 74-2426, 74-2433, 74-2433f, 79-505, 79-1448, 79-1609, 79-1801, as amended by section 3 of 2021 Senate Bill No. 13, and 79-2005 and K.S.A. 2020 Supp. 19-430 and 19-432 and section 1 of 2021 Senate Bill No. 13 are hereby repealed.

Sec. 14. This act shall take effect and be in force from and after its publication in the statute book.



Olathe
PUBLIC SCHOOLS

VIII. Significant Statutes Regarding School District Budgets



VIII. Significant Statutes Regarding School District Budgets



IX. Acronyms and Terms

Educators, like other professionals, use abbreviations and terms in their daily conversations to quickly communicate programs and services. While useful to those who know what the abbreviations or terms stand for, they may be confusing to others who do not understand their meaning.

Abbreviations and educational terms should be used sparingly or explained when communicating with parents or community patrons.

ACCESS — The Adult Career Community Education Services and Supports program prepares students with cognitive disabilities to develop skills to function more fully in the community. Services include community-based instruction, vocational opportunities, opportunities for self-advocacy and individualized programming. Contact: Special Services

ADA — Americans with Disabilities Act is a civil rights law prohibiting discrimination against people with disabilities in areas of employment, public services, public accommodations, transportation and communication. Contact: Special Services

AP — Advanced Placement (AP) is an internationally recognized standard of academic excellence that can enhance a student's opportunities for scholarships, career possibilities, reduction in college costs, time to obtain a degree and admission into recognized universities and post-secondary programs. The Olathe School District offers AP courses in language arts, mathematics, social studies and science. Contact: Senior High Level Education

AT — Assistive Technology is a Special Services consultation (assessment and training resource). Focus is on evaluation of a student's need to access curriculum and activities through augmentation using technology (alternative communication and environmental contracts). Contact: Special Services

At-Risk — Students are at-risk of dropping out of school and/or not graduating. District criteria have been established to identify at-risk students. Contact: Alternative Program Administrator

AVID — Advancement Via Individual Determination AVID prepares select students who may not be considering college and some who may be the first in their family to consider college for four-year college eligibility. Academic support assists students in the completion of rigorous coursework. Available currently in all high schools and select middle/junior high sites. Contact: School Counselors

BASE — Base Aid for Student Excellence The Kansas School Equity and Enhancement Act (KSEEA) of 2019 creates a formula by which school districts received funding on a per student basis. BASE is the amount of state financial aid per pupil. This amount can be changed by legislative action.

Benchmarks — Any specific, measurable goals for students to meet at various points during the school year.

Best Practices — Instructional methods and strategies that have been proven effective based on educational research.

BOE — The Board of Education is comprised of seven elected community representatives functioning under the statutes of the State of Kansas. Contact: Clerk of the Board

BOTA — Board Of Tax Appeals is the state agency that hears school district appeals for additional local funding for the operation of new schools constructed for extraordinary growth. The district makes these appeals during the spring prior to the actual opening of the new facilities. Contact: Business and Finance

IX. Acronyms and Terms

CO3 C = Cyber, O = Olathe, 3 = strands of safety, security and integrity — This district initiative targets awareness of the issues of Cyber Bullying, Cyber Integrity and Cyber Safety through curriculum, resources and educational support for students, families and staff. Contact: Safe and Drug Free School Facilitator

College Now — is the name of some high school classes that are approved for college credit through Johnson County Community College (JCCC). Contact: School Counselors

COVID-19 — Coronavirus Disease is an infectious disease caused by the SARS-CoV-2 virus. A potentially severe, primarily respiratory illness characterized by fever, coughing, and shortness of breath. Contact: Director of Health Services

CPI — The philosophy of **Crisis Prevention Intervention (CPI)** is to provide care, welfare, safety and security for everyone involved in a crisis moment. CPI provides training in safe, respectful, noninvasive methods for managing disruptive and assaultive behavior. Contact: Special Services

CTE — Career and Technical Education provides cutting-edge, rigorous and relevant career and technical education (CTE) to prepare youth for a wide range of high-wage, high-skill, high-demand careers in established and emerging industries, addressing the needs of industries while helping to close the skills gap. Contact: Career & Technical Education Coordinator

Curriculum — The district document all teachers use to define what students will know, understand and do to demonstrate learning in each subject area. Contact: Director of Learning Services

Disaggregation of data — Organizing and reporting data into segments based on the characteristics of the entire group (gender, race or ethnicity, disability, economic status, first or primary language).

ELL — English Language Learners is the current name for English as a Second Language students. The name recognizes that many of these students knew several other languages before learning English. Most people require one to three years to acquire a new language for use in social settings and five to seven years to acquire full academic use of a new language. Contact: Director of Instructional Support Programs

ESSER — Elementary and Secondary School Emergency Relief — Federal funding awarded to State Educational Agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools.



IX. Acronyms and Terms

ESY — Extended School Year are special education services made available to students identified with disabilities during summer vacation as determined necessary by each student's IEP team in accordance with Kansas ESY eligibility criteria. The purpose of extended school year services is to prevent significant regression during summer vacation that the student will not be able to recoup within a reasonable time frame upon return to school in the fall. Contact: Special Services

Extended Learning — Learning is extended through strategic instruction before, after school and through tutoring sessions during the day. Contact: Extended Learning Coordinator

F.L.I.P. — Families Learning In Partnership is a primary grade family literacy program. Sessions are offered to all families in Olathe with students in grades K-3. Programs focus on how parents can help their students with reading and writing and support what is happening with literacy at school. Contact: Elementary Language Arts Coordinator

Fluency — The ability to do a task such as reading text or completing math problems automatically without halting or hesitating.

Formative Assessment — Ongoing classroom assessments used to evaluate students' knowledge and understanding in order to adjust and plan further instruction.

GED — Test of General Educational Development is a high school equivalency test administered by Johnson County Community College to students who are at least 18 years old and have not graduated from high school. Contact: Alternative Program Administrator

GPA — Grade Point Average — The average of a student's grades over a set period of time.

Guided Reading — is a component of the elementary reading program with small group instruction at students' instructional reading level. A strategic lesson format is utilized. Contact: Language Arts Coordinator and/or Instructional Resource Teacher

Head Start — is a federal program for preschool children whose family income falls below the federal poverty guidelines. This educational program is designed to meet each child's individual needs. Children receive vision, hearing, developmental, height and weight screenings. Dental and physical exams and immunizations are completed. Children receive breakfast and lunch to meet a third of their daily nutritional needs. Contact: Director of Head Start

H.E.L.P. Clinic — Help Each Live (Learn) Productively Clinic is an evening referral clinic staffed by district personnel. Opportunities for study skills, social skills, self-concept groups, anger management and limited counseling are available. Contact: Alternative Program Administrator

Highly Qualified Teachers — Teachers who have obtained full state teacher certification or licensure, hold a minimum of a bachelor's degree and know the academic subject matter they teach.

HIPAA — Health Insurance Portability and Accountability Act of 1996. The act set national standards for the privacy of personal health information. Contact: Director of Health Services

HIV — Human Immunodeficiency Virus is the virus that attacks the body's immune system causing the disease known as AIDS. Contact: Director of Health Services

HBV — Hepatitis B Virus (HBV) is a blood borne virus that causes inflammation of the liver and may lead to liver damage but can be prevented with a vaccine. Contact: Director of Health Services

IX. Acronyms and Terms

- HRC** — Human Relations Committee recommends and undertakes activities designed to foster understanding and cooperation within the diverse student body and community of the Olathe School District. Contact: Director of Secondary Level Education
- Hub** — A device used to create a small-scale network by providing a common connection to all devices on the network. Contact: Instructional Tech Coordinator
- IDEA** — Individuals with Disabilities Education Act (PL94-142) outlines special education law and regulations. Contact: Special Services
- IEP** — Individualized Education Program is an annual written statement for each exceptional child that describes the child's unique educational needs and how these needs are to be met. The IEP is developed by a team including educators and parents. Contact: Special Services
- Indicator** — A detailed statement of the knowledge or skills to describe classroom learning expectations (Standards, Benchmarks, Indicators are organized in State Standards and district curriculum documents and used for classroom lesson and assessment development.)
- Internet** — is a worldwide system of linked computer networks.
- IRC** — Instructional Resource Center is the resource library of print and media materials for use by staff and administrators and a training facility for staff. Contact: IRC Coordinator
- IRT** — Instructional Resource Teachers (K-12 and special education) facilitate the district New Educator Induction Program and work closely with new educators to promote effective instruction and district curriculum/school improvement implementation. IRTs, Technology IRTs and Math/Science IRTs support the technology used in the classroom, curriculum implementation and the district and building school improvement process.
- KSDE** — Kansas State Department of Education generally supervises public education and other educational entities in the state.
- KSHSAA** — Kansas State High School Activities Association advocates principals and sponsors services which assures that the state's middle level and high school students gain a balanced preparation for life, work and post-secondary education. KSHSAA is the association that provides statewide regulations, supervision, promotions and development for high school interscholastic activities and athletics. Contact: District Activity Director
- LEA** — Local Education Agency is a governmental agency authorized or required by state law to provide education to exceptional children. This includes each unified school district, special education cooperative, school district inter-local, state school and state institution. Contact: Special Services
- LD** — (Specific) Learning Disability is a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written. The disorder may manifest itself in having difficulties listening, speaking, reading, writing, spelling or doing mathematical calculations. The term includes such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. Contact: Special Services
- Learning Services** — The Department is responsible for leadership related to general and special education, curriculum development, instructional materials selection, assessment and professional growth, as well as providing assistance to schools at all levels. Contact: Assistant Superintendent Learning Services
- LMS** — Library Media Specialist is a more accurate term for a school librarian. Contact: Media Coordinator



IX. Acronyms and Terms

- MTSS** — Multi-Tier Systems of Support is a Kansas State Department of Education term referring to a systemic approach to helping all students learn. MTSS is a continuum of increasingly intense research-based interventions provided to students that respond to their academic and/or behavioral needs. It includes ongoing monitoring of the effectiveness of the interventions provided. Contact: Learning Services
- OHI** — Other Health Impaired is a special education category referring to limitations of strength, vitality or alertness that interfere with participation in educational experiences. Contact: Special Services.
- OPSF** — Olathe Public Schools Foundation is a non-profit, charitable fund supported by private individuals, businesses and other organizations that seek to provide resources beyond tax funds to stimulate excellence in the Olathe Public Schools. The Foundation offers special programs and funds to enhance the learning environment, increase the effectiveness of instruction including co-curricular activities and to help strengthen and broaden ties between the schools and community. Contact: Executive Director of the Olathe Public Schools Foundation
- P.A.T.** — Parents As Teachers is an early childhood program designed to teach parents about the development of children from birth to 36 months. Contact: Parents As Teachers Coordinator
- PBIS** — Positive Behavioral Interventions Support is a term that describes a research based approach aimed at producing change for students with an identified targeted behavior.
- P.E.** — Physical Education is the curriculum area dealing with physical development and fitness. Contact: Building Administrator
- PLC** — Professional Learning Community is a collaborative team focused on student learning, results-based decision making and instructional strategies and interventions to meet common goals and curriculum standards, benchmarks, indicators.
- PLC** — Prairie Learning Center is a day treatment program in an alternate school setting serving students with significant behavioral/emotional challenges.
- Portfolio** — A systematic and organized collection of student work to show progress and achievement over time.
- PT** — Physical Therapy provides assistance to children whose physical disability, motor deficit and/or developmental delays interfere with learning and physical management of the school environment. Training may include development of motor skills, ambulation and gait training, postural awareness, use of wheelchair, braces or other assistive devices. Adaptation or modification of equipment may be needed to increase independence. Contact: Special Services
- Quick Step** — is an educational opportunity for high school students to attend Johnson County Community College. Contact: Secondary School Counselors
- Relevant or Relevance** — Connecting learning to student's lives and using real-world teaching examples to apply concepts learned in the classroom.
- Rigorous** — Academically challenging.
- SAT** — Scholastic Aptitude Test is a program of the College Board. It consists of the test of standard written English, the student descriptive questionnaire and the achievement tests. High schools use the reports to help students plan for college. The SAT provides a verbal, math and composite score. Typically East and West Coast post-secondary schools require the SAT for admission. Contact: School Counselor

IX. Acronyms and Terms

School Improvement Process — A long-term, results driven, collegial process which creates changes within a school that lead to student success. This process includes identification of needs and strategies for accomplishing targeted outcomes through the development of a school improvement plan.

Section 504 — is part of the Rehabilitation Act of 1973 that guarantees specific rights in federally funded programs and activities to people who qualify as disabled. It states: “No otherwise qualified handicapped individual . . . shall, solely by reason of his handicap be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.” Contact: Special Services

Standard — A description or general statement to describe what a student is expected to learn (Kansas Standards are broad learning statements broken down into benchmarks and specific indicators).

TBI — Traumatic Brain Injury is an injury to the brain caused by external physical force, resulting in a total or partial functional disability or psycho-social maladjustment that adversely affects educational performance. This includes open or closed-head injuries resulting in a range of impairment. Contact: Special Services

Title I — is a federally funded program for schools in the United States. The Olathe Title I program receives money from the government to establish classes for students who can benefit from extra instruction in reading and some schools also focus on math. Schools are selected based on the percentage of children on free and reduced lunches. Contact: Assistant Superintendent or Project Facilitator

Title II — federal funds are for the purpose of “preparing, training and recruiting high quality teachers and principals.” This legislation was also designed to hold schools accountable for improving students’ academic performance. Contact: Assistant Superintendent or Project Facilitator

Title III — federal grants are for English Language Acquisition programs for non-English speaking students. Contact: Assistant Superintendent or Project Facilitator

Title IV — federal program supports efforts to create safe schools, respond to crises, prevent drug and alcohol abuse, ensure the health and well being of students and teach students good citizenship and character. Contact: Safe & Drug Free Schools Facilitator

Title VI — are federal grant funds available to school districts that help support specified academic programs and the purchase of specified instructional materials. Contact: Assistant Superintendent or Project Facilitator

Title IX — prohibits gender discrimination in federally funded educational programs and activities. Contact: Assistant Superintendent or Project Facilitator

Twenty-first (21st) Century Programs — Center-based programs organized around career themes that are offered at each high school. Within the 21st Century Programs there are 3 different types: transfer, enhancement and site specific. Contact: Secondary School Counselor

Validity — The assurance that a test measures or predicts what it is intended to measure or predict.

VI — Visual Impairment is the limited vision that interferes with educational or developmental progress. “Partially seeing” means a visual limitation which constitutes an educational disability but does not prevent the use of print as the primary educational medium. “Blind” means a visual limitation that requires dependence on tactile and auditory media or learning. Contact: Special Services



X. Glossary

Account — A descriptive heading under which are recorded financial transactions that are similar in terms of a given frame of reference, such as purpose, object, or source.

Account Group — These groups account for and control general fixed assets and unmatured principal of general long-term debt.

Accounting System — The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis — The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

Accrued Interest — Interest accumulated between interest dates but not yet due.

Ad Valorem — A tax, duty, or fee which varies in proportion to the value of goods or services on which it is levied.

Administration — Those activities which have as their purpose the general regulation, direction and control of the affairs of the local education agency that are system-wide and not confined to one school, subject, or narrow phase of school activity.

Agency Fund — A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

Allocation — A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

American Rescue Plan (ARP) — Federal COVID-19 relief package enacted March 11, 2021, which included additional funding for public schools (ESSER III) and private schools (EANS II).

Americans with Disabilities Act (ADA) — Americans with Disabilities Act (ADA): This is federal legislation which mandates nondiscrimination on the basis of handicap or disability and prescribes that services, activities, programs and facilities be accessible to and usable by handicapped or disabled persons.

Appraise — To make an estimate of value, particularly of the value of property.

Appropriation — A legal authorization granted by a legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Appropriation Account — A budgetary account set up to record specific authorization to spend. The account is credited with original and any supplemental appropriations and is charged with expenditures and encumbrances

Asbestos Hazard Emergency Response Act (AHERA) — This is a regulation that requires schools to conduct inspections, develop comprehensive asbestos management plans and select asbestos response action to deal with asbestos hazards.

Assess — To value property officially for the purpose of taxation. Note: The term is also sometimes used to denote the levy of taxes, but such usage is not correct because it fails to distinguish between the valuation process and the tax levy process.

Assessed Valuation — A valuation set upon real estate or other property by a government as a basis for levying taxes.

Asset — A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

X. Glossary

Association of School Business Officials (ASBO)

— ASBO is a professional association which provides programs and services to promote the highest standards of school business management practices, professional growth and the effective use of educational resources.

Balance Sheet — A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves and fund balance.

Base Aid for Student Excellence — (BASE) The Kansas School Equity and Enhancement Act (KSEEA) of 2019 created a formula by which school districts received funding on a per student basis. BASE is the amount of state financial aid per pupil. This amount can be changed by legislative action.

Benefits — Money budgeted for benefits of all paid personnel which includes: Social Security, health & dental insurance, prescription drug insurance, state unemployment compensation and worker's compensation.

Bill — (1) A term used to denote a law or statute passed by certain legislative bodies. A bill has greater legal formality and standing than a resolution. (2) A statement of an amount owing for goods and services sold on open account.

Board of Education — The elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given geographical area. These bodies are sometimes called school boards, governing boards, boards of directors, school committees, school trustees, etc. This definition relates to the general term and covers State boards, intermediate administrative unit boards and local based administrative unit boards.

Bond — Most often a written promise to pay a specific sum of money (called the face value or principal amount), on a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bond, General Obligation — A written promise to pay specified amounts of money at certain times in the future and carrying interest at fixed rates. The obligation to pay is backed by the taxing authority of the district. The proceeds of bond issues are to pay for capital projects and improvements.

Bonded Debt — The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt or Bonded Indebtedness."

Bonds Authorized and Issued — The part of the school district debt which is covered by outstanding bonds of the district. Sometimes called "Funded Debt."

Bonds Authorized and Unissued — Bonds which have been legally authorized but not issued and which can be issued and sold without further authorization.

Budget — A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

Budgetary Accounts — Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations and encumbrances, the net balance and other related information.

Budgetary Control — The control of management of the business affairs of the school district in accordance with an approved budget with a responsibility to keep expenditures within the authorized amounts.



X. Glossary

- Buildings** — A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.
- Business Services** — Those activities concerned with the administering of the district's business functions, the accounting for the district physical inventories, purchasing, storage and data processing.
- Capital Outlay Budget** — A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget
- Capital Outlay Expenditure** — An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, remodeling, or initial, additional and replacement of equipment.
- Capital Outlay Program** — A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
- Cares (Coronavirus Aid, Relief and Economic Security) Act** — Federal COVID-19 relief package passed on March 27, 2020, which included the first COVID-19-related federal funding programs specifically for pre-K-12 education (ESSER I), as well as state discretionary funding that was partially allocated to pre-K-12 education (CRF).
- Cash Basis** — The concept of not allowing for the creation of an indebtedness in excess of the amount of funds actually on hand at the time of such approval.
- Central Support Services** — Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.
- Classification, Function** — As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.
- Classification, Object** — As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.
- Contracted Services** — Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.
- Debt** — An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes.
- Debt Limit** — The maximum amount of gross or net debt which is legally permitted.
- Debt Service** — Includes payments of both principal and interest on all debt of the school district.
- Deficit** — The excess of the obligations of a fund over the fund's resource
- Delinquent Taxes** — Taxes remaining unpaid on and after the date on which they become delinquent by statute.

X. Glossary

Elementary — As defined by state practice, expenditures of a school organization composed of the grades pre-kindergarten through grade six (6).

Elementary and Secondary School Emergency Relief (ESSER) — Federal funding awarded to State Educational Agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact of COVID-19 on elementary and secondary schools.

Encumbrance Accounting — A system or procedure which involves giving recognition in the accounting budgetary expenditure control records for the issuance of purchase orders, statements and other commitments chargeable to an appropriation in advance of any liability or payment

Encumbrances — Purchase orders, contracts for salary, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual goods or services are delivered to the school district.

Equalization Formula Aid — Financial assistance given by higher-level government such as the state, to a lower-level government such as school districts, to equalize the fiscal situation of the lower-level government. School districts may vary in their abilities to raise such local funds with equal level of burden. In general, equalization formula aid increases as the per pupil property wealth of a school district decreases.

Equipment — Money budgeted for the purchase of equipment to be used in the operation of the school district.

Estimated Revenue — When the accounts are kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period.

Expenditures — Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays and intergovernmental grants, entitlements and shared revenues.

Fair Market Value — The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of the relevant facts and includes the adjustment for intangible values. For purposes of taxation “fair market value” shall be determined using the current zoning laws applicable to the property in questions, except in cases where there is reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

Federal Sources — That revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which were collected within such school districts. Examples of this revenue would be restricted or unrestricted Grants-In-Aid such as funds for Handicapped Children, Disadvantaged Children, Vocational Education and Child Nutrition Programs.

Fiscal Year — A twelve-month period of time to which the annual budget applies and at the end of which a local education agency determines its financial position and the results of its operations. The fiscal year of Olathe Public Schools begins July 1 and ends June 30.

Fixed Assets — Land, building, machinery, furniture and other equipment which the school district intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession and does not indicate immobility of an asset.



X. Glossary

- Food Services** — This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
- Full Time Equivalent (FTE)** — An employee that is hired to fill a normal contract day is equivalent to 1 — FTE, i.e., a classroom teacher that teaches a full day for a full school year equates 1 FTE. Also, with respect to enrollment, a student who is enrolled in the District for a full day of instruction.
- Function** — A group of related activities aimed at accomplishing a major service; for example, Instruction, Support Services, General Administration, etc.
- Fund** — A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
- Fund Balance** — The excess of assets of a fund over its liabilities and reserves.
- Generally Accepted Accounting Principles** — Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.
- General Fund** — A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.
- Governmental Funds Types** — Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities — except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources.
- Grant** — A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.
- Indirect Costs** — Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.
- Instruction** — The activities dealing directly with the teaching of students or improving the quality of teaching.
- Instructional Staff Support** — Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include library/ audio-visual operations, curriculum development and staff development.
- Interest** — A fee charged a borrower for the use of money.
- Inventory** — A detailed list or record showing quantities, descriptions, values and frequency, units of measure and unit prices of property on hand.
- Levy** — (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.
- Liabilities** — Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.
- Local Sources** — That amount of money produced within the boundaries of the school district and available to the School District for its use. Examples of this revenue would be real estate taxes, interest income, rentals and tuition payments.

X. Glossary

- McKinney-Vento (McKinney-Vento Homeless Assistance Act)** — Federal act that authorizes the federal Education for Homeless Child and Youth Program, which provides public resources and programs in a more coordinated manner to meet the critically urgent needs of the homeless.
- Mill** — Property tax rate per thousand dollars of assessed value. A one mill tax levy equates to \$1.00 per \$1,000 of assessed value.
- Object** — As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).
- Program** — Group activities, operations or organizational units directed to attaining specific purposes or objectives.
- Proprietary Fund Types** — Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.
- Pupil Health Services** — Activities that provide health services which are not a part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental and nursing services as required by the state.
- Purchased Professional & Technical Services** — Those services provided by independent persons or firms with specialized skills or knowledge. This includes educational services purchased from the intermediate unit or independent providers.
- Purchased Property Services** — Those services provided by an outside agency, firm or individual to operate, repair, or maintain equipment, buildings and sites of the district. Included in this area are utilities such as electricity, water, sewer and trash/recycling removal.
- Regular Programs** — Provides for regular education of elementary and secondary students (K through 12).
- Reimbursement** — Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, or department, or for an individual, firm, or corporation.
- Reserve** — An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and therefore, is not available for further appropriation and expenditure.
- Reserved Fund Balance** — Those portions of fund balances that are not appropriate for expenditure or that are legally segregated for a specific future use.
- Revenues** — Increases in the net current assets of a governmental fund type from other than expenditures, refunds and residual equity transfers.
- Revenue Neutral Rate** — as defined by the legislation, is the property tax rate in mills that would generate the same property tax revenue in dollars as levied during the previous tax year using the current tax year's total assessed valuation
- Salaries** — Money budgeted for all paid personnel of the school district.
- School** — A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings.



X. Glossary

Special Avenue Fund Types — These funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes.

State Aid for Education — Any grant made by a State government for the support of education.

State Sources — That revenue from funds produced within the boundaries of and collected by the state and distributed to school districts in amounts different proportionately from the amounts collected within such school districts. Examples of this revenue would be the basic instructional and operating subsidies and subsidies for specific educational programs such as Special Education and Vocational Education.

Student Activities — School sponsored extra-curricular activities including interscholastic and intramural athletics, band, chorus, speech and debate, etc.

Student Activities Fund — This fund accounts for resources that belong to various schools. It accounts for activities such as sports, dances, plays, clubs, etc. These resources are in the custody of school employees, but are the property of the students and not the Board of Education.

Summer School — The name applied to the school session carried on during the period between the end of the regular school term and the beginning of the next regular school term.

Supply — A material item of an expendable nature that is consumed, worn out, or deteriorated in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Support Service — Those services which provide administrative, technical (such as media and library) personal (such as guidance and health) and logistical (such as maintenance and transportation) support to facilitate and enhance instruction.

Support Service — Students — Those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. This includes: social workers, guidance counselors; health services; physical therapists; psychological services; and occupational therapists.

Support Services — Business — Activities concerned with business functions of the local education agency. These activities include fiscal services, payroll and accounts payable; budget development and student accounting; purchasing; mail delivery, etc.

Support Services — Central — Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include public information services; personnel services; conventions and conferences; and data processing services.

Support Services — General Administration — Activities concerned with establishing and administering policy in connection with operating the local education agency. Board of Education, auditor services, legal services, liability insurance and the Superintendent's office are under this function.

Support Services — Instructional Staff — Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils such as media and library services.

Support Services — Maintenance and Operation — Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in an effective working condition and state of repair. Activities which maintain safety in the buildings, on the grounds and in the vicinity of schools are included. This includes: general maintenance supervision; custodians; utilities; grounds, equipment and vehicle services; and property insurance.

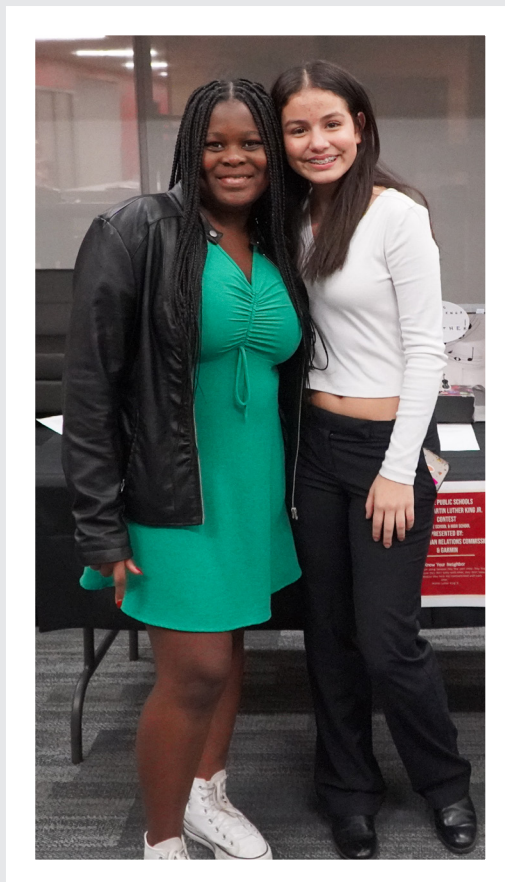
X. Glossary

Support Services — School Administration —

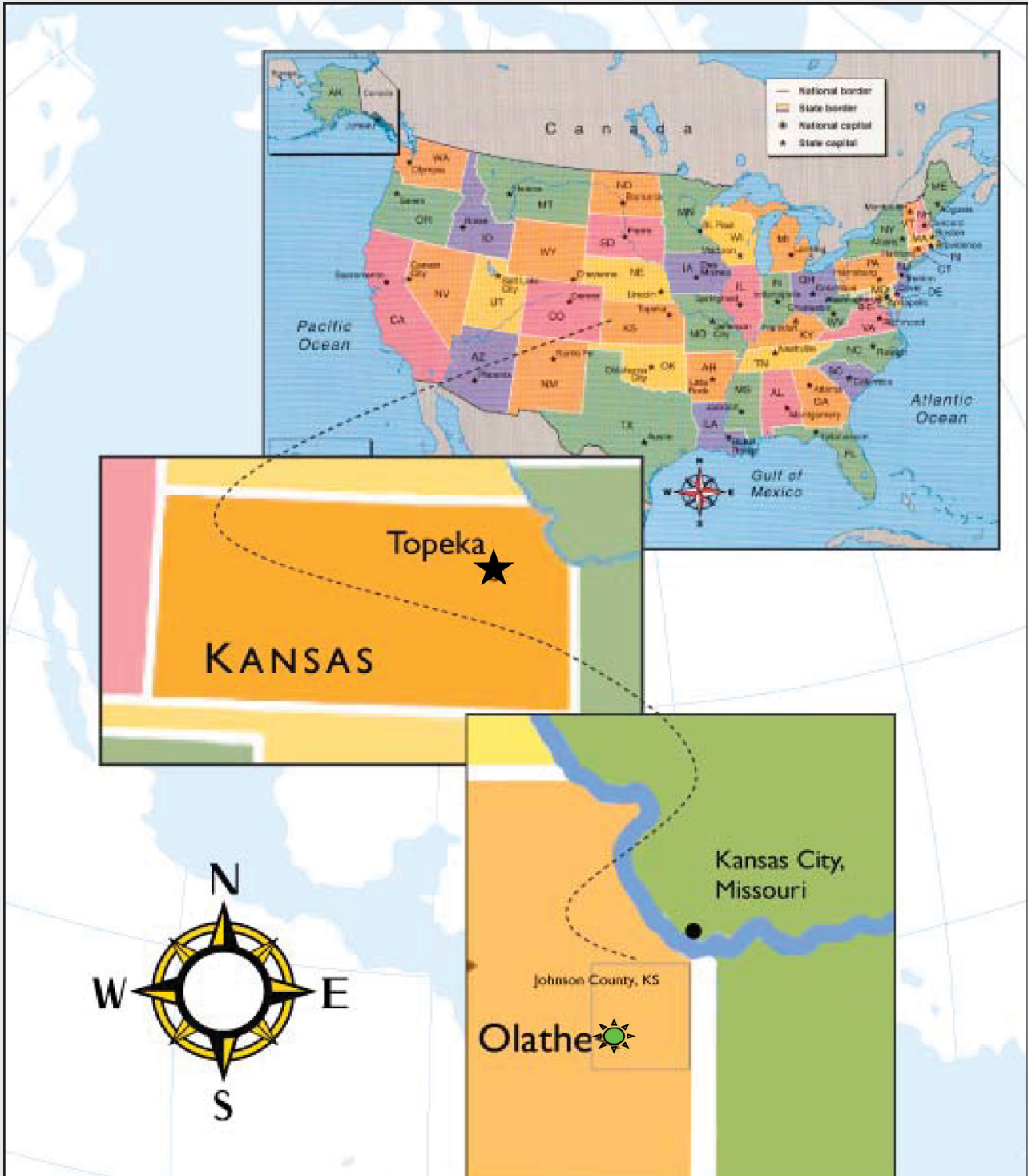
Activities concerned with overall administrative responsibility for single school or a group of schools. This includes principals, assistant principals and secretarial help.

Taxes — Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Vocational Education Programs — Activities designed to prepare students for entrance into and progress through various levels of employment in occupational fields such as agriculture, business, distribution, health, gainful and useful home economics and trade and industry.



Olathe
PUBLIC SCHOOLS



Notice of Non-Discrimination: The Olathe Public Schools prohibit discrimination on the basis of race, color, ethnicity, national origin, sex, disability, age, religion, sexual orientation or gender identity in its programs, activities or employment, and provides equal access to the Boy Scouts and other designated youth groups to its facilities as required by Title IX of the Education Amendments of 1972, Title VI and Title VII of the Civil Rights Act of 1964, the Age Discrimination Act of 1975, the Americans with Disabilities Act (ADA), the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, the Equal Access Act of 1984 and other relevant state and federal laws as amended. Inquiries regarding compliance with applicable civil rights statutes related to race, ethnicity, gender, age discrimination, sexual orientation, gender identity or equal access may be directed to Staff Counsel, 14160 S. Black Bob Road, Olathe, KS 66063-2000, phone 913-780-7000. All inquiries regarding compliance with applicable statutes regarding Section 504 of the Rehabilitation Act and the Individuals with Disabilities Education Act and the Americans with Disabilities Act may be directed to the Executive Director of Special Services, 14160 S. Black Bob Rd. Olathe, KS 66063-2000, phone (913) 780-7000. Interested persons including those with impaired vision or hearing, can also obtain information as to the existence and location of services, activities and facilities that are accessible to and usable by disabled persons by calling the Assistant Superintendent, Operations. (05/22)