



Annual Budget

**Executive Summary
Introductory Section**

2023-2024

(July 1, 2023 to June 30, 2024)

**Olathe Public Schools
Unified School District No. 233
Johnson County, Kansas USA
www.olatheschools.org
Olathe, KS 66063**

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Prepared by Business and Finance Division

ANNUAL BUDGET EXECUTIVE SUMMARY

ACKNOWLEDGMENTS

John Hutchison, CPA, SFO
Chief Financial Officer

Kristin Slavik
Senior Budget Specialist

Laura Marion
Budget Specialist

Erica Derrington
Graphic Communications
Manager

Curt Fehr
Graphic Designer

This Executive Summary introduces readers to the document as a whole and highlights some of the important information contained in the budget. Users may rely on this section to give an overview; a snapshot of what can be found in the rest of the document. For that reason, we have provided summary information including data, graphs and narrative of the entire report.



I. A Message from the Superintendent

The Annual Budget Report provides excellent information about the Olathe Public Schools and our priorities for student achievement. This document contains key historical information as well as outlining the budget development process. The most important factor is the alignment of resources with the Board of Education's vision, strategic framework and ever higher learning expectations.

As the second largest district in Kansas with nearly 29,000 students, our challenge and opportunity is to meet the increasingly diverse learning needs of all. We are proud in Olathe that the investment of tax dollars in our schools is a wise investment as evidenced by the academic results of our students. Our average ACT score of 22.2 is well above the state and national averages. Our graduation rate is 94.6 percent and our student enrollment in advanced placement is high.

The budget developed meets the higher expectations for student achievement and enhanced salaries for our teachers and support staff, while providing a responsible mill levy.

We work very hard to provide an excellent education for our students. It takes community and parent support to make that happen. The public should be aware that the Board of Education and district leadership will do its very best to wisely and responsibly invest in this community's children and their future.



Dr. Brent Yeager, Superintendent



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II. Executive Summary

The following document represents the Olathe Public Schools Approved Budget for the 2023-24 fiscal year. The development, review and consideration of all State Budgeted funds were completed with a detailed review of revenue and expenditure items within the context of the District's mission, goals and financial commitments. Information on each of the fund budgets is provided in this budget document.

Throughout this document the reader will find photos of children at work and play. This is not to trivialize the seriousness of the financial document, but to symbolize the true value of a budget – a financial reflection of the mission of an organization. The District's Vision is: "Students prepared for *their* future".

It is the District's responsibility to publish and disseminate budget information to the Board of Education and local community. Staff and departments provided input for program requests to assist with the development of the budget since early February. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements which translates to increased opportunities for the students of Olathe Public Schools. The public is welcome to provide input during the budget development process through scheduled hearings held in September.

This budget document is the primary vehicle to present the financial plan and the results of past operations of the District. The information included in this document is structured to meet the requirements of the Meritorious Budget

Award (MBA) of the Association of School Business Officials International (ASBO). The Meritorious Budget Award is the highest form of recognition in budgeting for school entities. Its attainment represents a significant accomplishment by a school entity and its management. The award is made after comprehensive review by a panel of independent budget professionals. Using extensive criteria, the reviewers not only evaluate the effectiveness of the budget in meeting the MBA program criteria, but provide commentary and feedback to the submitting entity as a basis to improve the presentation of the district's financial and operations plan.



DISTRICT OVERVIEW

Olathe Public Schools has the second largest K-12 student enrollment in the state of Kansas. The District covers 74.6 square miles in Johnson County and provides educational services across four cities: Olathe, Overland Park, Lenexa and Shawnee.

For the 2023-24 school year students will enter our 36 elementary schools, 10 middle schools, and 5 high schools. In addition to the school buildings, 20 support facilities exist to provide operational and educational services.

Our 2,600 – plus teachers and administrators and over 1,700 classified staff help create the positive learning environment for nearly 29,000 students. The pupil/teacher ratios for the grade levels are elementary 21.9:1, middle school core 22.8:1 and high school core classes 26.0:1.

The average student scores exceed both the state and national ACT and SAT averages; 93% of our graduating seniors pursue a postsecondary education and were offered more than \$50 million in scholarships in 2022-23; over \$26.3 million in grants were awarded the District in the past year.

III. Portrait of a Graduate/Strategic Framework

Every school system is unique, and is connected by a shared aspiration: that all students have an educational experience preparing them to be successful post-graduation. Now more than ever, that learning experience must not only provide for the acquisition of rigorous academic content, it must also be more intentional about fostering critical thinking, encompass specific 21st century skills, and habits of mind needed to navigate and thrive in a complex, rapidly changing world.

Our **Portrait of a Graduate** process involved a sustained conversation leading to shared agreement focused on a unique community-owned picture of what graduates need for success.

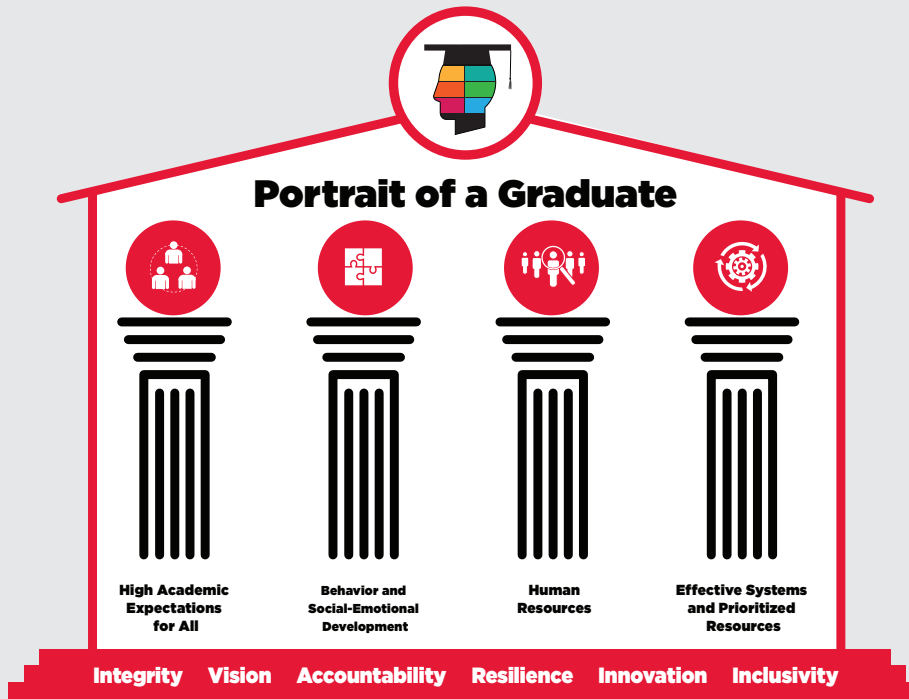
Through utilization of an inclusive process, the **Portrait of a Graduate** encompasses the community's collective vision for our students.

The Olathe Public School's **Portrait of a Graduate** with the competencies that are valued by our Olathe community in order to ensure our students are prepared for learning, work, and life after high school graduation. In addition, the competencies identified in our **Portrait of a Graduate** drove the creation of an updated Strategic Framework which encapsulates the competencies and drive our future work as a district and as a community.



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III. Portrait of a Graduate/Strategic Framework



While the goals and action plans noted here may or may not have associated costs, current budgets are aligned with the state reporting structure, making it difficult to segregate these costs. A project to adjust our account code structure to allow this segregation while remaining in compliance with the state reporting structure is underway. These adjustments will allow us to better track the cost of individual goals and action plans.

The strategic goals will serve as a road map to guide the Board of Education, superintendent, superintendent's leadership team, administrators, teachers, employees, and community stakeholders in the development of policies, practices, objectives, strategies, and initiatives in order to achieve the district mission, vision, values, goals, and Portrait of a Graduate. In creating these goals, we will move the strategic framework into action plans that we will pursue in order to close the gap between our current realities and desired performance.



IV. Budget Development Process and Goals

The budget process can be disaggregated conceptually into a five-step process that includes: planning, preparation, adoption, implementation and evaluation. The process is driven by two objectives. The first is to provide every child in the District with the best possible educational opportunities. The second is to maximize the use of available resources. Within this framework, the Board attempts to balance the educational needs of students and the resources available to the District from local, state and federal sources. The product, the District's annual budget detailing the revenues and expenditures to support educational programs and services, is a delicate balance of policy choices.

Budget Planning

The planning process for next year budgets begins following the adoption of the current year budgets. The first step is the review of the budget calendar and goals. The calendar includes all of the important activities in the budgeting process including the projected dates on which important decisions are scheduled to be made. Once adopted, the calendar represents the guideline for the preparation and adoption of the financial plan of the District.

Budget Preparations

The preparation of the budgets is a two-fold process of analyzing projected revenues and anticipated expenditures. Both processes occur simultaneously during the planning stages. Analyzing projected revenues includes combining projected enrollment trends, current education finance formulas and new statute variations under discussion in the Legislature. This process usually entails setting up numerous scenarios as the Legislature moves towards approval of their final education finance package.

Anticipating expenditures begins with the process of collecting information on current and proposed programs throughout the District from cost center managers. In reviewing current programs, attention is given to the merits of continuing the program in the manner it has traditionally existed. Since salaries and benefits constitute approximately 88% of all operating expenditures, special emphasis is given to employee assignments and re-assignments to provide necessary services. When program requests have been received and entered, the process of working with cost center managers to balance needs with the District mission and revenue considerations begins. Once a balance has been reached, preliminary budgets may be created.

Budget Adoption, Implementation and Evaluation

The preliminary budgets of the district for the next year are presented at a Board meeting in July. At the August and/or September meeting, the Board considers the budgets and provides opportunity for public input and comment on the financial plan to fund the District's educational programs and services. Final adoption of the budgets occurs in August or September. The implementation of the approved financial plan is discussed in the Organizational Section of the budget, in Section IX, Budget Administration and Management. The final step in the budget process is the evaluation of the financial plan. The results of the operations for the fiscal year are set forth annually in the District's annual budget.



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V. Budget Adoption, Implementation and Evaluation

The Strategic Directives of the Olathe Public Schools include the following financial directive:

Be Responsible and Accountable for Available Resources

The Olathe Public Schools will implement effective and efficient financial and operational procedures to enhance the education program.

To assist in achieving our strategic initiatives, staff has developed the following budget goals to guide their decision making in the development of the 2023-24 budget:

1. Identify strategies to **reduce our dependence on Ancillary Facility Weighting (BOTA)** levy dollars, scheduled to decline by approximately \$4.2 million in 2023-24.
2. Continue a **commitment to prudent financial planning**, balancing the learning and safety needs of all students, maintaining programs and facilities, while remaining sensitive to levy.
3. Ensure the budget process includes **both short and long term solutions**.
4. Protect **basic educational service levels** by containing the costs of programs mandated but underfunded by the State and Federal government.
5. Recommend a **balanced operating budget** while **protecting direct funding that supports learning**.

6. Identify and research all potential, **new revenue sources**, while remaining sensitive to levy.
7. Identify and prioritize opportunities to **improve operational efficiency**, while remaining a legally compliant organization.
8. Remain committed to our strategic plan; however, identify **expenditure reductions** through a thorough and reasoned review of the budget, reducing funding to strategies, programs and functions which have not produced desired results **while investing in new opportunities for students**.
9. Strive to provide **competitive compensation**.

While the above goals will be staff's focus for the 2023-24 budget, some goals are ongoing and will require multiple years to achieve.

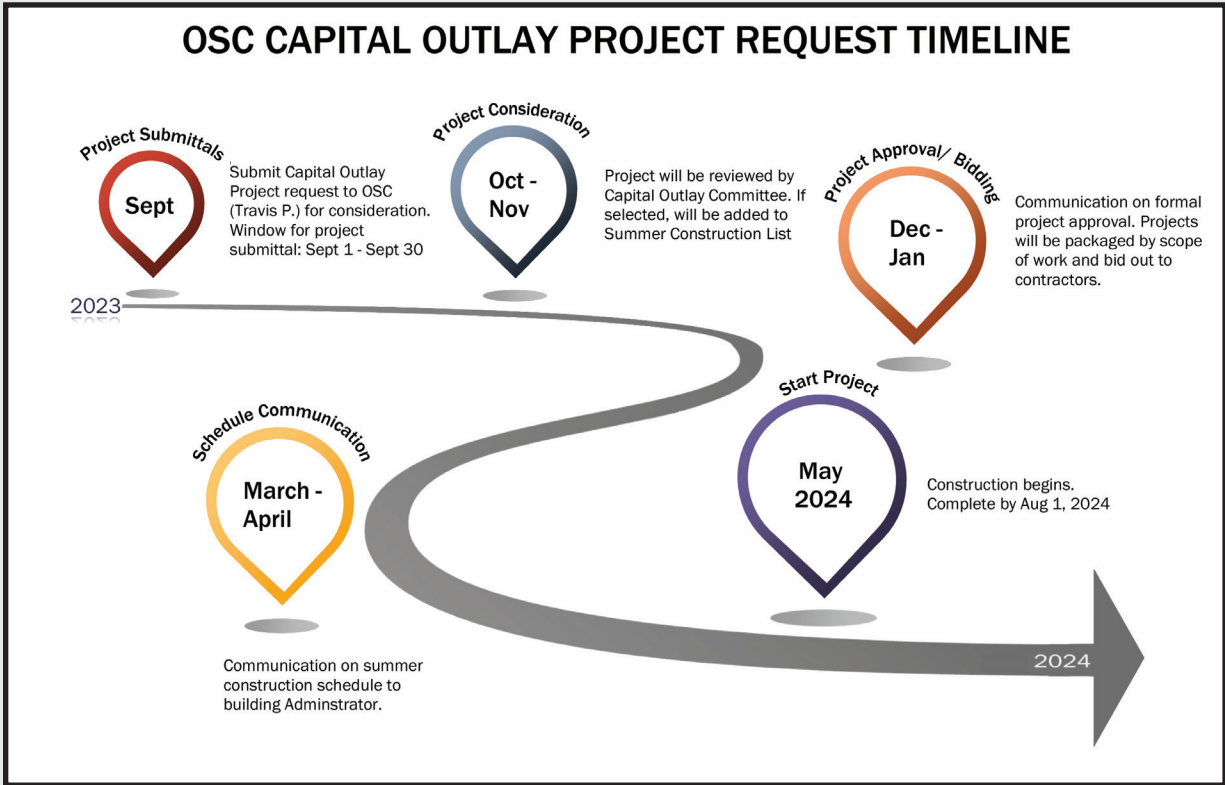


VI. Capital Expenditure Process and Goals

Process

During the fall of each year Capital Improvement Plan (CIP) walk-thrus of each facility are conducted. The requests are gathered, cost projected, categorized and prioritized. During the summer Budget Development process the Board is provided with summarized lists of categorized Capital Outlay requests. After the approval process, completion of approved projects is

dependent on actual implementation costs, time and availability of funds. It is important to realize additional projects and emergency issues may arise throughout the school year and necessitate re-prioritization. By the nature of the expenditures from this fund, very few projects have on-going operational costs associated with them.



VI. Capital Expenditure Process and Goals

Goals

Capital Improvements

1. Provide for adequate space in an instructionally appropriate environment for all students in all schools across the District
 - Re-purpose space related to unique curricular programming for Special Education, Bilingual Education, after school programs, etc.
 - Remodel wet areas when necessary
2. Provide a safe and aesthetically pleasing environment for all students and staff with appropriate attention to federal mandates
 - Maintain bathrooms, auditoriums, gymnasiums and other general use commons areas
 - Maintain carpet, tile, wall painting and other interior coverings
3. Provide safe, multipurpose and aesthetically pleasing outdoor facilities for extra-curricular activities
 - Add and maintain green space, athletic fields, tracks, etc.

Maintenance

1. Provide for normal upkeep and promote preventative maintenance on all District facilities
 - Maintain roofs, parking lots and sidewalks of all District facilities
 - Maintain tennis courts, tracks and grounds at all District facilities. Provide appropriate vehicles to meet service requirements
2. Maintain/upgrade/rotate vehicles for maintenance crews, food service deliveries, grounds and general travel use

Regulatory Mandates

1. Provide a safe and aesthetically pleasing environment for all students and staff with appropriate attention to federal mandates
 - Remodel/repair to meet ADA, in-door air and asbestos requirements

Equipment and Furnishings

1. Provide appropriate classroom equipment to assist in meeting curricular objectives
 - Provide for adequate monitors, projectors, science lab equipment, appliances, musical instruments, etc.

Technology

1. Provide updated electronics and computer technology to maintain District databases, District WAN and remote LAN's to accommodate growth and demand
 - Provide appropriate technology — computers, scanners, printers, CAD systems
2. Provide updated appropriate communications mediums
 - Maintain telephone key systems, voice mail systems, facsimile operations, etc.

Safety Services

- Maintain emergency preparedness and building level radios

Acquisition of Land and Facilities

1. Provide a safe, aesthetically pleasing and program-appropriate environment for all students and staff
 - Purchase land and facilities for future District schools and operations



VII. Budget Development Process and Goals

Cash Balance/Reserve Goals

Cash Balance/Reserves in District funds exist and are required/necessary to meet the following Objectives:

Objective 1:

To provide adequate cash flow for the operations of the District with respect to the highs and lows of the revenue received and timing of expenditures.

Objective 2:

For contingencies related to:

- a. Unforeseen expenditures (e.g. extraordinary energy cost increases, enrollment growth, inflation, etc.)
- b. Unanticipated shortfalls in funding from statutory sources (e.g. past reductions in BASE Aid, loss of Economic Development Grant, LOB renewal, etc.)

To analyze the impact of cash balance/reserves, all funds are separated into four groups: *Operating/Dependent, Restricted/Independent, Capital Outlay and Contingency Reserve.*

Operating/Dependent Funds

These funds represent the *Operating* funds: *General, Supplemental General* and all State identified *Special Revenue* funds that receive the majority of their revenue through *Operating* fund transfers. While the *Special Revenue* funds in this group do have some fund specific revenue, it accounts for a small percentage of the total fund revenue. *Goal: to meet Objective 1, the year-end aggregate cash balance/reserves in these funds should be 60 days or 2 months of operating Dependent fund expenditures for the year.*

Restricted/Independent Funds

These funds represent all the other funds accounted for on the Treasurer's Report and associated with the State Budgeting process. While some of these funds may receive transfers from the *Operating* funds, they historically have received a small percentage of revenue in this manner and receive almost 100% of the necessary funding through user fees, separate levy authority and/or from other state/federal agencies. Most significant, the cash balance/reserves in these funds are not available for cash flow support of the *Operating/Dependent* funds or other uses in support of the overall operations of the District - unless the purpose is directly related to the specific fund; thus, *Restricted* funds.

Capital Outlay Fund

While this fund has similarities with each of the other two categories, it should be treated with its own analysis. While it can receive transfers from the *Operating* funds, its main source of revenue is from the local Capital Outlay Levy. The Board has full authority over setting this levy. Based on the total level of control the Board has for this fund's revenue and expenditures, the amount of cash balance/reserves necessary for unanticipated capital expenditures is solely a function of the level of risk the Board chooses to take on. *Goal: to meet Objective 2, maintain year-end cash balance/reserves in the Capital Outlay fund at a level equivalent to 6% of the general fixed assets of the District.*



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VII. Budget Development Process and Goals

Budget Calendar

January - February, 2023

1. Review Budget Development Goals and Process

January - March, 2023

2. Preliminary Budget Development Tasks
 - ☐ Analyze Current and Prior Year Expenditures
 - ☐ Identify Considerations from Board
 - ☐ Identify Department and Program Objectives
 - ☐ Identify Potential Expenditure Reductions
 - ☐ Identify Potential New Revenue Sources

April, 2023

3. Legislative Considerations and Overview Budget Development

June 23, 2023

4. Approve Year-End Transfers

July - August, 2023

5. Budget Reviews by Board of Education
 - ☐ New State Financial Legislation Implications
 - ☐ Bond and Interest Fund Status
 - ☐ Capital Outlay Fund Status
 - ☐ Discussion of all Mill Levy Funds
 - ☐ Review Status of All Fund Reserves

June, 2023

6. Attend State Budget Workshop
7. Meet with Board Finance Committee

July 17, 2023

8. Adopt Resolution to Exceed the Revenue Neutral Tax Rate

August 3, 2023

9. Preliminary Budget to Board of Education
10. Approve Budgets for Publication, Set Dates for Public Hearing on Budgets and Exceeding the Revenue Neutral Rate

August 20, 2023

11. Publication of *Notice of Hearing* for Public Hearing on Budget and *Notice of Hearing* to Consider Exceeding the Revenue Neutral Rate

September 7, 2023

12. Public Hearings and Budget Adoption
13. Adopt Budgets

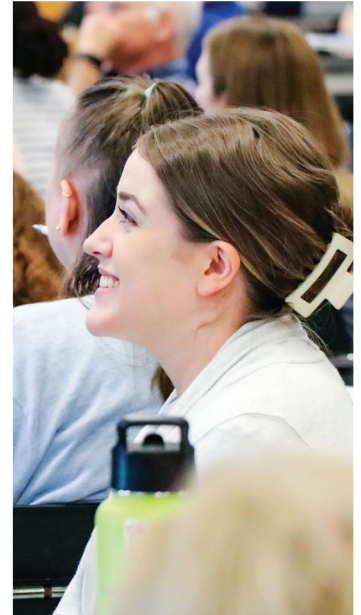
By September 20, 2023

14. Certification and Filing of Budgets with County Clerk and Kansas State Department of Education

Contingency Reserve Fund

By State statute, this fund may be used for any operating expenditures not initially budgeted for by the Board when the budgets were approved.

Goal: to meet Objective 2, maintain year-end cash balance/reserves in the Contingency Reserve fund up to the maximum level allowed by the state. That level is currently set at 10%.



VII. Budget Development Process and Goals

Budget Considerations for 2023-24

In developing a new budget, there are significant issues and considerations that impact the final product. These issues are relevant towards helping the District attain stated goals and objectives. The following outlines those issues impacting this budget:

Area for Consideration Trends/Assumptions

1. **Student Enrollment:** Our information predicts an enrollment decrease of 399 students for 2023-24. However, state funding is based on 2021-22 actual enrollment of 29,404.
2. **State Funding Levels:**
 - a. BASE Aid: will increase from \$4,846 to \$5,088 per pupil.
 - b. Correlation Factor: stays the same at 3.504%.
 - c. Bilingual Education: this weighting will be the higher of contact hours at 39.5% or head count at 18.5%. Olathe is currently using the latter option.
 - d. At-Risk: this weighting will remain at 48.4%.
 - e. High At-Risk: this weighting is determined based on the maximum calculation at district level compared to building level.
 - f. Special Education: the reimbursement is projected to decrease from \$31,915 per teacher FTE, to \$30,800.
 - g. Career and Technical Education: this weighting is based on contact hours at 50%.
 - h. Transportation: this weighting is based on a per capita allowance and the total State Foundation Aid attributable to the transportation weighting is limited to no more than 110% of a school district's total transportation expenditures for the immediately preceding school year.
 - i. Bond & Interest State Aid: aid will decline to 16% for bond authority granted prior to July 1, 2015 and will remain at 0.0% for bond authority granted after July 1, 2015.
 - j. Supplemental General State Aid: aid will decrease from the 2021-22 level of 35.90% to 34.23% for 2022-23.

3. Fixed Costs Adjustments

- a. Utilities: Electricity is the largest utility expense for Olathe Public Schools, accounting for approximately 75% of the utility budget. The District's 67 accounts are all served by Evergy. Through energy efficient upgrades and staff efforts to conserve electricity, the district's annual electrical usage has been trending downward. A measure of energy efficiency is kilowatt hours per square foot (kWh/sq. ft.). Last year's measure of 7.29 kWh/sq. ft. was a 2.3% decrease over 2021-22 school year. Even with this reduced usage, the trend for the electrical budget is increasing budgets due to rising electrical rates and surcharges. For Fiscal Year 2024 the budget will increase as Evergy has applied to the Kansas Corporate Commission for a rate increase.

The district belongs to an energy consortium that purchases natural gas on the open market, from Wood River Energy, then pays the local gas company, Atmos Energy, to transport the gas. Natural gas bills accounted for 12.3% of the utility budget in Fiscal Year 2023. For Fiscal Year 2024 natural gas prices are forecast to return to more normal levels. The natural gas budget is a reduction of 12 percent from actual 2023 spending. Even with this decrease the consortium has already purchased natural gas hedges for the coming winter.



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VII. Budget Development Process and Goals

Water and sanitary sewer make up the remaining 12% of utility costs. Olathe Public Schools receives water from two water companies, City of Olathe and WaterOne. For next year, it is anticipated that Olathe will raise rates by 5.0%. No changes are anticipated for Water One. Even with the price increase, the amount budgeted is down 8.4% from the previous year as the stormwater charges are removed from the bill.

- b. Insurance: For 2023-24, the District renewed the Property and the Crime Insurance policies with Travelers Insurance and renewed the Casualty (Liability) Insurance with Genesis Insurance. The District maintains a \$100,000 Property Insurance deductible with a separate wind/hail deductible of 2% of the building value. Casualty Insurance retention remains the same at \$500,000 with a policy limit of \$5,000,000. Claim expenses (primarily legal) are still included within the retention and coverage limits. This will enhance the District's ability to better facilitate financial control and management of claims and accurately reflect a positive method of financial risk to the District.
- c. Health Insurance Premium Rates: As of January 2023, premiums increased 1.0%, all of which were absorbed by the District. Rates paid by employees did not change. Rates are anticipated to increase 2.0% as of January 2024.
- d. Transportation: For the 2023-24 school year there will be a 2.25% increase in route costs per the terms of the new transportation contract between Olathe Public Schools and DS Bus Lines.

The district also contracts with Assisted Transportation for the transportation of special education and general education students, medically fragile students and students receiving McKinney-Vento and Foster care services. For the 2023-24 school year there will be a 3.0% increase in route costs per the terms of the transportation contract.

4. Personnel Resources

In the Olathe District, 88.0% of our operating expenditures are designated for personnel costs. The comparative chart shows the staffing patterns across the District from 2022-23 to the current 2023-24 school year. As a result of District-wide budget realignment initiatives, staffing levels have remained relatively flat, with an increase of approximately 5.04 staff FTE from 2022-23 to 2023-24.

District Personnel Staffing Levels

	2022-23	2023-24*
Superintendent	1.00	1.00
Deputy/Assistant Superintendents	7.00	7.00
Principals	53.00	53.00
Asst Principals	43.00	44.00
Directors/Supervisors Special Ed	10.00	9.00
Directors/Supervisors of Health	1.00	1.00
Directors/Supervisors Career/Tech Ed	1.00	2.00
Instructional Coordinators/Supervisors	25.00	24.80
All Other Directors/Supervisors	6.00	9.00
Curriculum Specialists	51.50	45.55
Practical Arts/Career/Tech Ed Teachers	7.00	12.00
Special Ed Teachers	349.20	351.50
Pre-Kindergarten Teachers	5.00	9.00
Kindergarten Teachers	107.00	108.00
All Other Teachers	1,663.60	1,598.90
Library Media Specialists	50.00	51.00
School Counselors	86.00	86.00
School Psychologists	35.80	34.80
Nurses	64.20	62.00
Speech Pathologists	69.60	75.80
Audiologists	2.00	2.00
School Social Workers	31.40	25.40
Reading Specialists/Teachers**	19.00	93.50
Other (Alt. Ed, Homebound, e-Academy Teachers)	0.00	0.00
Total Certified	2,688.30	2,706.25
Non-Licensed Support Staff	1,355.66	1,355.00
Maintenance/Custodial	262.00	249.75
Total Classified	1,617.66	1,604.75
Total Staff	4,305.96	4,311.00

*Projected.

**Reading Specialists were previously misclassified and counted with "All Other Teachers".



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VIII. Budget Schedules

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2023-24 budget and beyond, for each individual fund. These individual budgets are influenced by trends, events and initiatives as well as financial and demographic changes specific to that fund. Obviously, some of these influence all funds across the District. Among them are enrollment and state funding (BASE). Olathe Public Schools has been a District of growth. Until the onset of Covid, the District increased in size every consecutive year since its consolidation in 1965. With increasing enrollment has come increasing pressure for additional revenue to provide adequate learning spaces and experiences.

On July 1, 2017, a new funding formula went into effect for Kansas school districts, replacing a Block Grant under which our funding, as well as the funding of all districts across Kansas, were essentially frozen at 2014-15 funding levels. In 2019, the Kansas legislature passed legislation to phase in funding, over a five year period, through a scheduled increase in BASE. While this additional funding was greatly needed and welcomed, per pupil funding levels were essentially returned to 2009 funding levels, when adjusting for inflation.

All District Funds								
Expenditures by Function and Object								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Motor/Vehicles Taxes	10,190,712	10,412,207	10,236,800	10,201,649	10,388,979	10,617,211	10,725,538	10,873,281
Tuition	74,852	152,895	162,482	112,020	115,000	117,300	119,646	122,039
Fees	1,862,768	2,002,878	2,157,837	2,212,695	2,255,593	2,299,855	2,344,993	2,391,026
Meal Sales	5,781,153	227,010	159,678	6,212,441	8,107,125	8,350,339	8,600,849	8,858,874
Contributions and Donations	1,335,527	1,179,721	1,175,071	2,874,209	2,457,233	2,665,721	2,561,477	2,613,599
Other	51,156,487	52,215,125	73,954,209	55,004,443	65,242,098	58,880,482	59,128,626	59,367,367
Reimbursements	5,132,405	4,180,978	3,782,288	5,232,800	4,398,689	4,486,662	4,576,396	4,667,924
Revenue From Other Funds	1,388,237	1,888,498	1,715,177	1,744,246	1,669,327	1,661,156	1,672,720	1,673,086
County								
Ad Valorem Tax	99,481,133	103,717,154	107,909,626	115,217,731	125,211,529	128,324,385	129,035,204	130,438,965
State								
General State Aid	199,925,217	203,636,834	208,157,655	206,442,752	211,513,558	209,537,358	206,704,075	208,586,697
Supplemental State Aid	28,641,471	28,820,064	26,975,678	26,156,857	25,242,992	24,762,386	24,534,998	24,780,608
Special Education Aid	33,132,271	35,631,920	34,289,810	35,949,344	37,870,361	38,243,558	38,626,402	39,400,070
Federal								
Medicaid/Grants/Title Programs	13,567,727	17,112,208	32,698,411	18,542,018	23,902,663	19,388,119	19,096,523	19,362,458
Child Nutrition Aid	5,027,450	9,444,478	15,887,988	8,027,095	7,904,338	8,062,425	8,223,673	8,388,147
Federal Tax Credits	1,920,084	1,103,216	925,790	930,071	981,750	981,750	845,250	708,750
Other	0	14,160	0	0	0	0	0	0
TOTAL REVENUES	458,617,494	471,739,346	520,188,501	494,860,370	527,261,235	518,378,707	516,796,370	522,232,891
Expenditures								
Instructional Services								
Employee Salaries & Benefits	230,147,293	245,132,055	259,606,182	245,907,759	248,742,197	251,085,198	250,368,308	253,911,418
Insurance	164,994	148,741	150,787	135,475	136,830	138,198	139,580	140,976
Professional & Technical Services	875,715	1,249,044	1,125,522	1,202,285	1,163,255	1,183,343	1,174,930	1,181,309
Other Purchased Services	4,331,062	3,936,759	4,267,574	3,358,652	3,689,124	3,649,564	3,574,316	3,570,447
Supplies & Materials	3,846,678	5,360,146	5,128,961	3,991,549	4,273,155	4,320,511	4,041,851	3,857,653
Textbook & Instructional Resources	1,477,885	2,406,400	1,560,581	2,159,637	2,159,637	2,159,637	2,159,637	2,159,637
Equipment	6,391,297	8,515,225	6,480,224	7,701,649	7,753,741	7,975,018	8,196,940	8,435,702
Other	9,393	32,854	34,139	29,877	27,246	26,968	26,165	26,174
Support Services- Students								
Employee Salaries & Benefits	42,992,915	43,918,564	46,589,209	44,951,623	46,463,326	47,062,738	47,393,476	48,163,200
Professional & Technical Services	359,656	269,239	1,082,156	779,299	940,895	969,940	976,325	985,253
Other Purchased Services	40,766	38,133	34,819	43,816	54,179	46,372	48,056	49,200
Supplies & Materials	223,224	183,334	154,069	418,923	1,321,172	560,433	592,795	605,141
Equipment	34,121	45,399	33,015	30,147	39,750	39,731	39,683	1,179
Other	360	3,099	0	747	250	246	237	236
Support Services- Instruction								
Employee Salaries & Benefits	12,820,445	13,848,983	17,379,772	14,678,025	14,823,781	14,926,802	14,685,131	14,815,505
Professional & Technical Services	465,778	340,981	484,620	481,324	333,198	370,458	357,168	365,676
Other Purchased Services	122,957	37,798	62,220	79,550	67,680	69,935	68,453	67,230
Supplies & Materials	1,228,060	1,297,864	1,252,923	1,050,618	1,158,276	1,106,548	1,092,696	1,089,908
Equipment	48,226	6,212	135,000	217,358	5,187	15,862	16,333	16,890
Other	0	0	0	400	400	394	378	377
Support Services- General Administration								
Employee Salaries & Benefits	1,941,519	2,363,093	2,459,430	2,596,108	2,728,940	2,687,078	2,581,877	2,574,427
Insurance	276,330	609,203	512,635	608,377	1,000,000	800,000	840,000	882,000
Professional & Technical Services	39,638	78,427	53,076	12,683	118,600	107,011	104,684	106,623
Other Purchased Services	118,429	97,819	95,269	81,903	94,550	93,100	89,455	89,197
Supplies & Materials	53,050	55,416	57,518	59,638	79,699	78,476	75,404	75,186
Equipment	610	5,911	6,317	12,327	15,000	14,770	14,192	14,151
Other	53,723	53,704	59,973	69,309	43,000	42,340	40,683	40,565

Olathe Public Schools Annual Budget

VIII. Budget Schedules

All District Funds

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	22,032,988	22,538,304	24,328,417	23,212,099	23,929,280	23,884,236	23,352,780	23,562,264
Professional & Technical Services	20,935	19,811	11,590	7,069	11,500	11,500	11,500	11,500
Other Purchased Services	171,890	171,480	183,283	183,397	7,128	8,666	8,206	7,833
Supplies & Materials	6,448	4,411	5,991	7,905	17,364	17,194	17,161	17,140
Equipment	823	239	814	2,150	2,800	2,800	2,800	2,800
Central Services								
Employee Salaries & Benefits	9,368,236	10,010,534	10,265,255	10,029,693	10,405,162	10,343,370	10,056,874	10,130,019
Insurance	196,650	179,282	213,012	198,503	200,000	200,000	200,000	200,000
Contracted Services-Copiers	648,443	1,122,981	1,202,388	1,418,008	1,500,000	1,545,000	1,591,350	1,639,091
Professional & Technical Services	1,002,384	1,096,220	1,000,325	1,022,730	1,066,485	1,050,925	1,011,731	1,009,013
Other Purchased Services	0	64,241	70,123	137,488	80,200	78,970	75,878	75,659
Supplies & Materials	85,297	146,994	265,524	292,500	201,838	198,956	191,569	191,138
Equipment	19,024	12,572	11,975	9,072	14,502	14,399	14,141	14,123
Other	135,903	26,570	5,735	25,442	30,240	29,776	28,610	28,528
Operations & Maintenance Services								
Employee Salaries & Benefits	13,451,699	14,719,635	15,042,161	15,071,848	15,763,580	16,025,018	16,261,983	16,551,142
Insurance	962,025	871,760	1,064,454	1,230,809	1,280,041	1,331,243	1,384,493	1,439,873
Repairs & Contracted Services	4,052,733	6,738,987	4,025,722	5,179,241	5,237,225	5,394,342	5,906,172	6,283,357
Professional & Technical Services	2,572,591	2,301,275	2,594,247	2,740,086	1,673,041	1,647,484	1,583,258	1,578,710
Other Purchased Services	1,114,159	1,023,166	1,335,732	1,476,190	1,557,550	1,534,296	1,475,656	1,471,630
Supplies & Materials	2,847,488	8,305,307	3,497,717	4,281,366	4,338,439	4,377,628	4,848,767	4,939,235
Utilities	5,461,408	292,683	6,231,539	6,981,430	8,931,313	7,290,583	7,379,193	7,609,292
Transportation Fuel	3,725	3,272	6,433	5,159	6,000	6,180	6,365	6,556
Other	296	514	950	490	510	525	541	557
Equipment	1,603,474	628,111	325,741	1,114,519	1,317,388	1,352,128	1,387,561	1,424,399
Transportation Services								
Employee Salaries & Benefits	123,640	219,420	232,090	231,002	239,130	242,664	245,104	249,396
Transportation Services	13,741,064	15,647,805	12,721,179	14,283,177	15,710,276	15,737,799	15,646,971	15,741,554
Other Purchased Services	450	0	0	0	0	0	0	0
Supplies & Materials	993	2,343	1,832	2,346	2,500	2,462	2,365	2,358
Transportation Fuel	505,476	465,248	781,112	959,909	1,029,400	1,049,818	1,054,284	1,083,905
Lease	0	2,380,574	2,522,074	2,552,574	2,863,988	2,949,907	3,038,405	3,129,557
Other Support Services								
Employee Salaries & Benefits	0	170,380	222,773	235,113	184,942	210,989	200,049	192,029
Supplies & Materials	0	20,536	0	0	2,112	2,080	1,998	1,992
Food Services								
Employee Salaries & Benefits	6,897,293	6,067,237	6,397,019	6,230,469	9,216,000	9,307,910	9,400,739	9,494,496
Professional & Technical Services	231,268	88,387	56,678	294,983	330,000	192,512	218,543	259,010
Other Purchased Services	153,307	127,523	53,676	53,746	79,500	62,307	65,184	68,997
Supplies & Materials	5,814,656	4,379,891	7,975,288	7,434,799	8,550,000	6,830,927	7,034,181	7,565,039
Equipment	270,078	353,606	132,557	1,046,584	870,000	600,687	662,457	794,932
Site Improvements								
Benefit District Charges	822,931	694,600	830,651	1,028,642	1,300,000	1,313,000	1,326,130	1,339,391
Purchased Property Services	22,629	10,479	11,703	5,100	16,929	11,244	11,091	13,088
Facilities and Construction Services								
Site Acquisitions	139,315	248,874	0	0	0	0	0	0
Facility Improvement								
Repairs & Contracted Services	4,445,237	4,564,382	1,551,622	2,137,104	2,020,000	3,337,052	2,722,032	2,661,802
Bond & Interest Payments								
Bond Principal Payments	29,117,945	29,397,748	35,602,945	38,437,945	36,452,945	39,117,945	41,322,605	41,745,000
Bond Interest Payments	22,744,508	20,439,482	16,824,599	23,995,331	25,863,221	24,110,516	22,243,254	20,787,710
Other Bond Costs	35,111	1,103,056	3,202,724	8,500	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	458,888,644	486,694,322	509,615,640	504,223,577	519,785,597	521,205,708	520,940,738	526,799,376
Beginning Fund Balance	134,575,135	134,303,985	119,349,009	129,926,786	120,563,996	128,039,633	125,212,632	121,068,264
Excess of Revenues over Expenditures	(271,148)	(14,954,976)	10,577,779	(9,362,790)	7,475,638	(2,827,001)	(4,144,368)	(4,566,485)
Transfer to Operating Fund(s)	(198,378)	(1,471,230)	(208,406)	(224,152)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer from Operating Fund(s)	198,378	1,471,230	208,406	224,152	200,000	200,000	200,000	200,000
ENDING FUND BALANCE	134,303,986	119,349,009	129,926,787	120,563,996	128,039,633	125,212,633	121,068,264	116,501,779

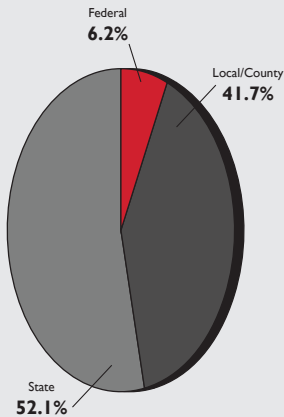
Note:
All District Funds does not include the Flow-Through Funds (KPERs, Extraordinary Growth, Cost of Living and Agency) or Construction Funds.

Olathe Public Schools Annual Budget

VIII. Budget Schedules

The Revenue Sources in ALL Funds consist of the following:

Local/County:	\$219,845,573
State:	\$274,626,911
Federal:	\$32,788,751
Total	\$527,261,235



Note: All District Funds do not include the Flow-Through Funds (KPERs, Extraordinary Growth, Cost of Living), Agency or Construction Funds.

All District Fund Types Summary

Approved Budgets 2023-24 • Expenditures by Function and Object

All District Funds				
	Operating/ Dependent	Restricted/ Independent	Capital Improvement & Debt Service	TOTALS
Revenues				
Local				
Motor/Recreational Vehicles Taxes	4,169,838	67,133	6,152,008	10,388,979
Tuition	0	115,000	0	115,000
Fees	0	2,255,593	0	2,255,593
Meal Sales	0	8,107,125	0	8,107,125
Contributions and Donations	0	2,457,233	0	2,457,233
Other	359,850	54,381,248	10,501,000	65,242,098
Revenue From Other Funds	0	1,669,327	0	1,669,327
Reimbursements	4,398,689	0	0	4,398,689
County				
Ad Valorem Tax	46,781,321	624,633	77,805,575	125,211,529
State				
General State Aid	201,477,111	0	0	201,477,111
State Aid	0	142,125	9,894,322	10,036,447
Supplemental State Aid	25,242,992	0	0	25,242,992
Special Education Aid	37,870,361	0	0	37,870,361
Federal				
Medicaid/Grants	8,513,363	0	0	8,513,363
Grants/Tide Programs	0	15,389,300	0	15,389,300
Child Nutrition Aid	0	7,904,338	0	7,904,338
Federal Tax Credits	0	0	981,750	981,750
TOTAL REVENUES	328,813,525	93,113,055	105,334,655	527,261,235
Expenditures				
Instructional Services				
Employee Salaries & Benefits	206,642,514	42,099,683	0	248,742,197
Insurance	0	136,830	0	136,830
Professional & Technical Services	1,096,479	66,776	0	1,163,255
Other Purchased Services	3,524,336	164,788	0	3,689,124
Supplies & Materials	3,470,865	802,290	0	4,273,155
Textbooks & Instructional Resources	0	2,159,637	0	2,159,637
Equipment	268,815	6,926	7,478,000	7,753,741
Other	27,246	0	0	27,246
Support Services- Students				
Employee Salaries & Benefits	30,577,624	15,885,702	0	46,463,326
Professional & Technical Services	696,970	243,925	0	940,895
Other Purchased Services	22,180	31,999	0	54,179
Supplies & Materials	1,132,275	1,207,897	0	1,321,172
Equipment	39,750	0	0	39,750
Other	250	0	0	250
Support Services- Instruction				
Employee Salaries & Benefits	12,023,225	2,800,556	0	14,823,781
Professional & Technical Services	242,680	90,518	0	333,198
Other Purchased Services	60,480	7,200	0	67,680
Supplies & Materials	931,587	226,689	0	1,158,276
Equipment	1,649	3,538	0	5,187
Other	400	0	0	400
Support Services- General Administration				
Employee Salaries & Benefits	2,728,940	0	0	2,728,940
Insurance	0	1,000,000	0	1,000,000
Professional & Technical Services	118,600	0	0	118,600
Other Purchased Services	94,550	0	0	94,550
Supplies & Materials	79,699	0	0	79,699
Equipment	15,000	0	0	15,000
Other	43,000	0	0	43,000

Olathe Public Schools Annual Budget

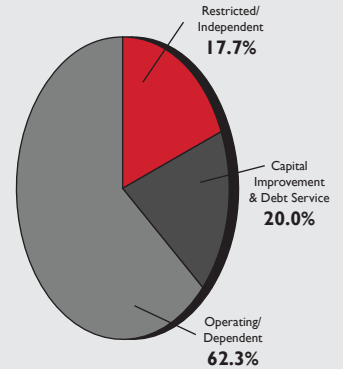
All District Fund Types Summary Approved Budgets 2023-24 • Expenditures by Function and Object

All District Funds				
	Operating/ Dependent	Restricted/ Independent	Capital Improvement & Debt Service	TOTALS
Expenditures (continued)				
Support Services- School Administration				
Employee Salaries & Benefits	23,606,372	322,908	0	23,929,280
Professional & Technical Services	11,500	0	0	11,500
Other Purchased Services	7,128	0	0	7,128
Supplies & Materials	16,907	457	0	17,364
Equipment	2,800	0	0	2,800
Central Services				
Employee Salaries & Benefits	10,236,740	81,282	87,140	10,405,162
Insurance	0	200,000	0	200,000
Professional & Technical Services	1,018,300	48,185	0	1,066,485
Other Purchased Services	80,200	3,000	0	83,200
Supplies & Materials	194,100	12,538	0	206,638
Contracted Services - Copiers	0	0	1,500,000	1,500,000
Equipment	6,702	425,588	0	432,290
Other	30,240	0	0	30,240
Operations & Maintenance Services				
Employee Salaries & Benefits	1,296,910	400,000	14,066,670	15,763,580
Insurance	0	1,280,041	0	1,280,041
Repairs & Contracted Services	0	10,000	5,227,225	5,237,225
Professional & Technical Services	1,673,041	0	0	1,673,041
Other Purchased Services	1,544,150	13,400	0	1,557,550
Supplies & Materials	1,793,439	0	2,545,000	4,338,439
Utilities	8,791,213	140,100	0	8,931,313
Transportation Fuel	0	6,000	0	6,000
Other	0	510	0	510
Equipment	11,600	0	880,200	891,800
Transportation Services				
Employee Salaries & Benefits	239,130	0	0	239,130
Transportation Services	15,627,776	82,500	0	15,710,276
Other Purchased Services	0	0	0	0
Supplies & Materials	2,500	0	0	2,500
Transportation Fuel	1,029,400	0	0	1,029,400
Lease	0	0	2,863,988	2,863,988
Other Support Services				
Employee Salaries & Benefits	184,942	0	0	184,942
Supplies & Materials	2,112	0	0	2,112
Food Services				
Employee Salaries & Benefits	0	9,216,000	0	9,216,000
Professional & Technical Services	0	330,000	0	330,000
Other Purchased Services	0	79,500	0	79,500
Supplies & Materials	0	8,550,000	0	8,550,000
Equipment	0	870,000	0	870,000
Site Improvements				
Benefit District Charges	0	0	1,300,000	1,300,000
Facilities and Construction Services				
Site Acquisitions	0	0	0	0
Facility Improvement				
Repairs & Contracted Services	0	0	2,020,000	2,020,000
Bond & Interest Payments				
Bond Principal Payments	0	0	36,452,945	36,452,945
Bond Interest Payments	0	0	25,863,221	25,863,221
Other Bond Costs	0	16,929	250,000	266,929
TOTAL EXPENDITURES	330,227,316	89,023,892	100,534,389	519,785,597
Beginning Fund Balance	17,243,778	23,444,622	79,875,596	120,563,996
Excess of Revenues over Expenditures	(1,413,791)	4,089,163	4,800,266	7,475,638
Transfer to Operating Funds	(200,000)	200,000	0	0
Transfer from General Fund	0	0	0	0
ENDING FUND BALANCE	15,629,987	27,733,785	84,675,862	128,039,633

VIII. Budget Schedules

Fund Budget and Revenue Summaries

The changes in budgeted expenditures reflect that decreased costs from flattening enrollment are more than offset by increases in personnel, transportation, and utility costs. These issues were discussed in the prior Budget Considerations for 2023-24 section. Since the majority of all the financial activity for the District occurs in the Operating/ Dependent funds, further discussion on how enrollment impacts the budget is provided in following sections directly related to these funds.



IX. District Enrollment Trends

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

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 28,787 in 2023-24. 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.

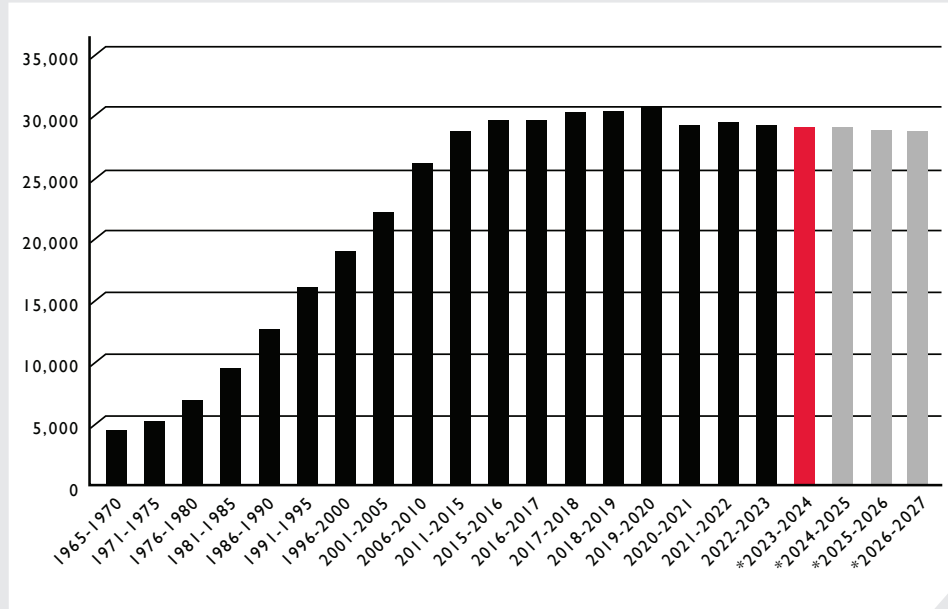
While the District's methodologies have proven extremely accurate in projecting enrollment for the short-term, the District uses information from Mid-American Regional Council (MARC) for long-term enrollment projections. MARC is a non-profit association of city and county governments and the Metropolitan 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

IX. District Enrollment Trends

The following chart provides actual enrollment information since 1965 and projected enrollments through 2026-2027.

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	28,667
*2025-2026	28,431
*2026-2027	28,427

*Projected

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

X. Future Budget Assumptions & Forecasts

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 the basic 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.

Projected Total District FTE

Weight Factor	19-20 (Actual FTE)	20-21 (Actual FTE)	21-22 (Actual FTE)	22-23 (Actual FTE)	23-24 (Projected FTE)	24-25 (Projected FTE)	25-26 (Projected FTE)	26-27 (Projected FTE)
Headcount	30,299	29,244	29,404	29,186	28,787	28,667	28,431	28,427
Headcount Increase	154	(1,055)	160	(218)	(399)	(120)	(236)	(4)
Base FTE	29,177.10	29,287.60	29,285.60	28,461.30	28,233.40	28,169.00	27,827.80	27,817.80
FTE as Percentage of Enrollment	96.40%	96.30%	100.10%	99.60%	97.50%	98.10%	98.30%	97.90%
At-Risk (4 Year Old) Weighting	72.5	42	53.3	78.5	78.5	78.5	75.2	75.2
High At-Risk Weighting	147.2	132.9	102.8	254.4	259.2	258.9	258.9	258.9
High Enrollment Weighting	1,024.90	1,027.70	1,028.00	997.3	992.1	991.3	974.7	974.7
Bilingual Weighting	508	490.8	446.4	496	495.2	494.3	502	509.8
Career & Technical Weighting	522.5	621.7	620.7	648	634.4	610	629.9	659.2
At-Risk Weighting	2,760.30	2,630.10	2,462.60	3,443.70	3,405.60	3,273.00	3,254.90	3,227.90
New Facility Weighting	128.5	84	0	0	0	0	0	0
Virtual Education Weighting	0	0	301.8	36.5	36.5	36	36	36.5
KMAS	0	0	0	0	0	0	0	0
Extraordinary Growth Weighting	4,508.60	4,377.30	4,043.40	2,975.30	2,012.10	1,187.00	367.1	0
Special Education Weighting	7,465.30	7,796.20	7,283.90	7,365.60	7,439.00	7,364.60	7,290.40	7,288.50
Transportation Weighting	763.7	753.5	699	80.1	626	694.1	694	691
Cost of Living Weighting	2,273.90	2,319.70	2,319.00	2,110.70	2,024.00	2,399.50	2,330.20	2,256.80
Total Weighted FTE	49,352.50	49,563.50	48,646.50	46,947.30	46,235.90	45,556.10	44,241.00	43,796.20

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.

Olathe Public Schools Annual Budget

X. Future Budget Assumptions & Forecasts



X. Future Budget Assumptions & 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	\$5,191	2.02%
*2025-26	\$5,296	2.02%
*2026-27	\$5,404	2.04%

*Projected

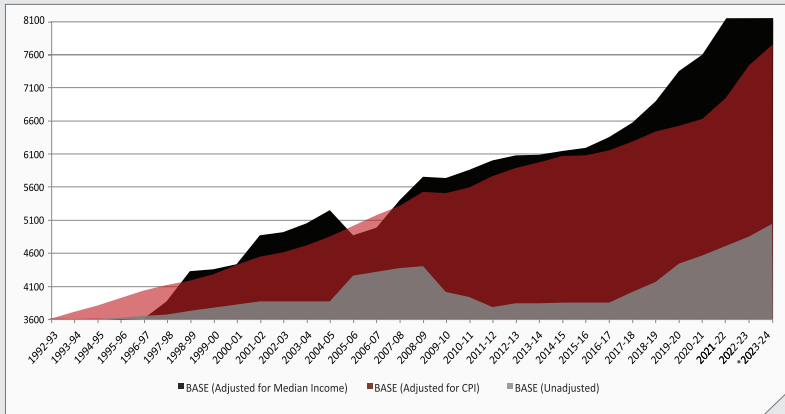
Per K.S.A. 72-5132, beginning in 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years.

Olathe Public Schools Annual Budget

X. Future Budget Assumptions & Forecasts

The current BASE of \$5,088 is only \$1,488 or 41.3% higher per pupil than in 1992-93, the first year of Kansas' previous funding formula. However, this same \$5,088 BASE is \$2,709 or 75.3% below the 1992-93 BASE adjusted for changes in Consumer Price Index (CPI).

In addition, the 2022-23 BASE* of \$4,846 was \$3,331 or 92.5% 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 2021-22 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.

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.

Projected Legal Maximum Budget

	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
General Fund	236,273,026	235,798,017	237,022,047	234,640,053	237,309,999
Supplemental General Fund	76,415,006	79,555,600	78,040,927	77,324,293	78,098,356
Total General Funds	312,688,032	315,353,617	315,062,974	311,964,346	315,408,355

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

Olathe Public Schools Annual Budget

XI. Historical Valuations, Levies, Property Taxes

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.

Residential Trend

Year	Real Estate (Residential)	% of Total Valuation
1992	\$237,511,829	49.90%
1993	\$239,339,944	49.00%
1994	\$256,834,483	50.20%
1995	\$307,279,406	52.80%
1996	\$334,237,728	54.00%
1997	\$381,612,688	52.50%
1998	\$435,671,499	50.20%
1999	\$496,726,641	50.70%
2000	\$592,044,709	52.30%
2001	\$670,537,154	53.20%
2002	\$730,919,195	55.90%
2003	\$797,166,806	56.90%
2004	\$857,584,680	58.10%
2005	\$928,141,338	58.20%
2006	\$1,007,137,710	58.30%
2007	\$1,093,624,145	58.70%
2008	\$1,114,999,044	59.30%
2009	\$1,092,771,211	60.40%
2010	\$1,076,980,466	63.90%
2011	\$1,079,791,939	64.10%
2012	\$1,060,017,557	63.60%
2013	\$1,077,781,410	63.30%
2014	\$1,146,843,539	63.50%
2015	\$1,230,899,960	63.50%
2016	\$1,312,235,202	63.00%
2017	\$1,430,415,281	63.40%
2018	\$1,553,436,021	63.40%
2019	\$1,661,962,557	64.20%
2020	\$1,745,765,985	64.50%
2021	\$1,839,760,938	64.90%
2022	\$2,048,443,588	66.10%
*2023	\$2,359,630,596	67.70%

*County Estimate

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	\$28,505,858,450	\$3,485,874,171	\$3,428,923,634	\$23,104,275	\$33,846,262	\$386,464,636	12.50%	12.20%
*2024	\$29,361,034,204	\$3,590,450,396	\$3,531,791,343	\$23,797,403	\$34,861,650	\$104,576,225	3.00%	12.20%
*2025	\$30,241,865,230	\$3,698,163,908	\$3,637,745,083	\$24,511,325	\$35,907,500	\$107,713,512	3.00%	12.20%
*2026	\$31,149,121,186	\$3,809,108,825	\$3,746,877,436	\$25,246,665	\$36,984,725	\$110,944,917	3.00%	12.20%

*Projected

XI. Historical Valuations, Levies, Property Taxes



XI. Historical Valuations, Levies, 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
2018-19	97.192%
2019-20	96.805%
2020-21	96.707%
2021-22	96.497%
2022-23	96.502%
*2023-24	96.502%

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	\$15,228,241	\$11,386,482	\$1,902,661	-	-	-	\$8,557,882	\$506,109	\$37,581,375
	32	23,938	4	-	-	-	17,991	1,064	78,993
1993-94	\$16,142,312	\$7,691,361	\$1,888,249	-	-	-	\$9,939,531	\$708,456	\$36,369,909
	33	15,731	3,862	-	-	-	20,329	1,449	74,371
1994-95	\$17,985,756	\$10,979,985	\$1,950,646	-	-	-	\$11,034,210	\$410,284	\$42,360,881
	35	21,463	3,813	-	-	-	21,569	8,002	82,647
1995-96	\$20,351,250	\$11,140,234	\$2,325,847	-	-	-	\$13,160,234	\$497,732	\$47,475,296
	35	19,159	4	-	-	-	22,633	8,566	81,648
1996-97	\$21,659,319	\$13,192,956	\$2,475,340	-	-	-	\$12,405,176	\$348,406	\$50,081,197
	35	21,319	4	-	-	-	20,046	5,663	80,928
1997-98	\$17,951,983	\$12,056,503	\$2,905,703	-	\$2,304,227	-	\$14,561,947	\$383,551	\$50,163,915
	27	16,597	4	-	3,172	-	20,046	5,528	71,343
1998-99	\$16,068,336	\$16,129,326	\$3,471,469	-	\$2,706,883	-	\$16,311,582	\$485,143	\$55,172,739
	20	18,585	4	-	3,119	-	18,795	5,559	65,058
1999-00	\$18,191,303	\$21,035,830	\$3,875,948	-	\$3,014,630	-	\$16,283,879	\$323,975	\$62,725,564
	20	21,492	3,96	-	3,08	-	16,637	5,331	65,5
2000-01	\$21,180,345	\$22,357,433	\$4,529,461	-	\$6,228,023	-	\$18,276,394	\$426,902	\$72,998,559
	20	19,744	4	-	5,5	-	16,14	5,377	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	5,283	64,385
2002-03	\$24,544,215	\$22,630,220	\$9,148,827	-	\$5,772,897	-	\$19,324,888	\$793,332	\$82,214,378
	20	17,315	7	-	4,417	-	14,786	5,607	64,125
2003-04	\$26,348,685	\$22,531,734	\$9,804,964	-	\$10,372,219	-	\$19,029,973	\$1,246,661	\$88,212,236
	20	16,086	7	-	7,405	-	13,586	5,089	64,166
2004-05	\$27,786,073	\$25,639,170	\$5,911,280	-	\$12,566,457	-	\$20,616,967	\$450,173	\$100,370,119
	20	17,371	4,005	-	8,514	-	18,982	5,305	69,177
2005-06	\$30,107,956	\$29,591,792	\$7,904,437	-	\$14,223,203	-	\$24,621,011	\$507,287	\$106,955,685
	20	18,55	4,955	-	8,916	-	15,434	5,318	68,173
2006-07	\$32,674,362	\$31,111,889	\$6,907,806	-	\$9,673,689	-	\$29,868,798	\$441,989	\$110,678,533
	20	18,02	4,001	-	5,603	-	17,3	5,256	65,18
2007-08	\$35,382,890	\$32,075,603	\$10,294,770	-	\$9,179,906	-	\$29,944,691	\$1,174,522	\$118,052,381
	20	17,205	5,522	-	4,924	-	16,062	5,63	64,343
2008-09	\$35,674,526	\$37,781,950	\$941,105	-	\$7,288,615	-	\$41,170,509	\$1,034,248	\$123,891,953
	20	20,092	5,051	-	3,876	-	21,894	5,55	66,913
2009-10	\$34,243,351	\$34,442,797	\$5,427,099	\$314,876	\$6,780,703	\$2,138,990	\$35,372,952	\$394,498	\$119,115,267
	20	19,033	2,999	0,174	3,747	1,182	19,547	5,218	66,9
2010-11	\$31,755,250	\$39,021,169	\$2,361,808	\$256,240	\$9,507,906	\$6,643,729	\$30,958,012	\$458,535	\$120,962,650
	20	23,147	1,401	0,152	5,64	3,941	18,364	5,272	72,917
2011-12	\$31,727,217	\$35,615,676	\$13,479,934	\$229,156	\$5,740,768	\$6,129,996	\$22,103,728	\$822,271	\$115,848,746
	20	21,137	8	0,136	3,407	3,638	13,118	5,488	69,924
2012-13	\$31,349,253	\$31,478,823	\$11,653,078	\$306,702	\$6,802,486	\$5,905,715	\$25,419,764	\$1,140,134	\$114,055,956
	20	18,885	6,991	0,184	4,081	3,543	15,25	5,684	69,618
2013-14	\$32,028,817	\$35,611,055	\$5,365,401	\$365,860	\$8,639,435	\$4,637,085	\$28,765,201	\$825,313	\$116,238,168
	20	20,927	3,153	0,215	5,077	2,725	16,904	5,485	69,486
2014-15	\$34,071,689	\$27,626,624	\$14,436,455	\$364,624	\$8,321,521	\$4,949,366	\$29,732,693	\$972,865	\$120,475,837
	20	15,303	8	0,202	4,61	2,742	16,472	5,539	67,868
2015-16	\$36,708,100	\$33,891,003	\$9,476,612	\$391,467	\$8,228,569	\$7,612,298	\$31,920,105	\$1,044,557	\$129,272,710
	20	17,488	4,89	0,202	4,246	3,928	16,471	5,539	67,764
2016-17	\$39,608,765	\$31,951,615	\$16,672,944	\$312,618	\$8,576,145	\$6,790,058	\$34,137,860	\$1,125,424	\$139,175,430
	20	15,331	8	0,15	4,115	3,258	16,38	5,54	67,774
2017-18	\$43,059,145	\$42,504,820	\$18,066,014	\$341,026	\$13,781,253	\$6,450,421	\$34,192,706	\$230,706	\$158,626,092
	20	18,822	8	0,151	6,103	2,856	15,410	5,102	71,174
2018-19	\$46,907,707	\$38,834,927	\$19,617,742	\$331,062	\$19,125,363	\$8,523,565	\$36,906,543	\$902,335	\$171,149,244
	20	15,836	8	0,135	7,8	3,476	15,05	5,368	70,665
2019-20	\$49,585,974	\$41,954,720	\$20,954,649	\$320,866	\$18,435,687	\$9,552,460	\$37,188,159	\$908,086	\$178,900,601
	20	16,214	8	0,124	7,125	3,692	14,372	5,351	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	5,302	69,138
2021-22	\$54,499,715	\$44,623,470	\$22,786,898	\$697,375	\$17,298,294	\$10,199,812	\$40,765,231	\$609,495	\$191,480,291
	20	15,741	8	0,246	6,102	3,598	14,38	5,215	68,282
2022-23	\$57,562,974	\$45,385,744	\$25,156,451	\$771,874	\$14,687,361	\$9,067,230	\$44,672,725	\$632,382	\$197,936,741
	20	14,641	8	0,249	4,738	2,925	14,411	5,204	65,168
*2023-24	\$65,006,773	\$51,644,410	\$28,460,529	\$635,039	\$8,543,886	\$10,555,048	\$50,133,319	\$1,102,463	\$216,082,267
	20	14,815	8	0,182	2,451	3,028	14,382	5,316	63,174

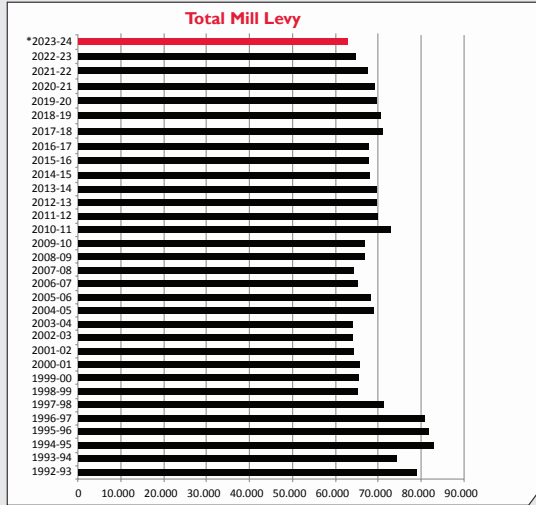
*Projected

Olathe Public Schools Annual Budget

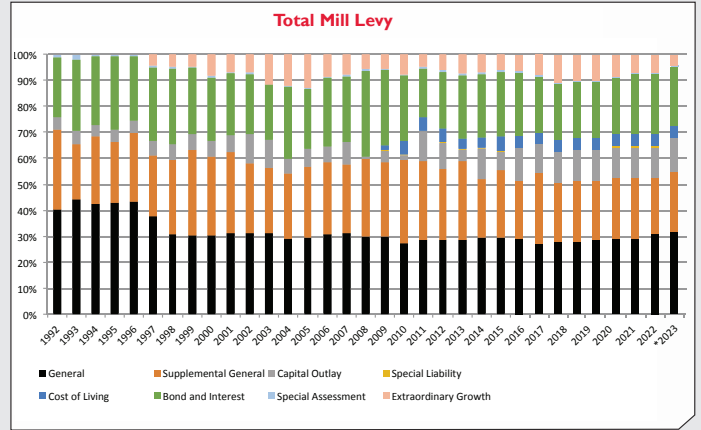
XI. Historical Valuations, Levies, Property Taxes

Historical Trends Levies

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

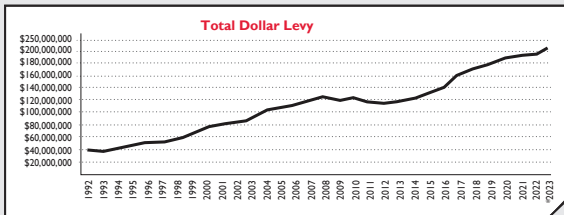


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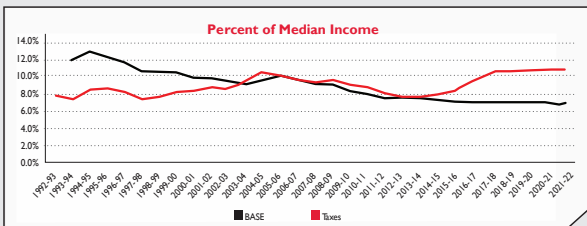


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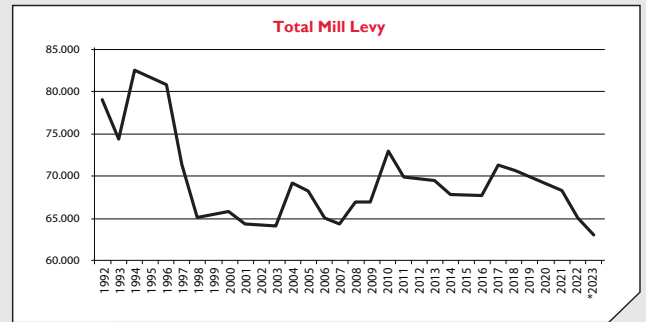
As can be seen from the surrounding graphs, the District has been able to maintain a fairly stable overall mill levy for the past 20 years, with minor fluctuations in the percentage of each of the individual mill rates.



*Projected.



Note: Median information available only through 2021-22



*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).

Olathe Public Schools Annual Budget

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

Sample Property Tax Calculation		
Appraised Home Valuation	\$381,947	\$381,947
Homestead Deduction	\$40,000	n/a
Adjusted Valuation	\$341,947	\$381,947
Residential Appraisal Rate	11.50%	11.50%
Taxable Appraised Value	\$39,324	\$43,924
Tax (Mill) Rate Per \$1,000	20.000	43.174
Tax	\$786	\$1,896
Total	\$2,682.85	

Homestead Deduction:

The first \$20,000 of assessed valuation on any home is exempt from general fund taxation. The \$20,000 does not apply to the District's other seven levies.

Year	Ad Valorem Tax Collection
2018-19	122,046,099
2019-20	127,003,750
2020-21	131,498,584
2021-22	135,056,647
2022-23	138,780,942
2023-24	146,655,220

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
2018-19	12,565,558
2019-20	12,567,680
2020-21	13,361,219
2021-22	13,042,279
2022-23	12,877,917
2023-24	12,866,135

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

XI. Historical Valuations, Levies, Property Taxes

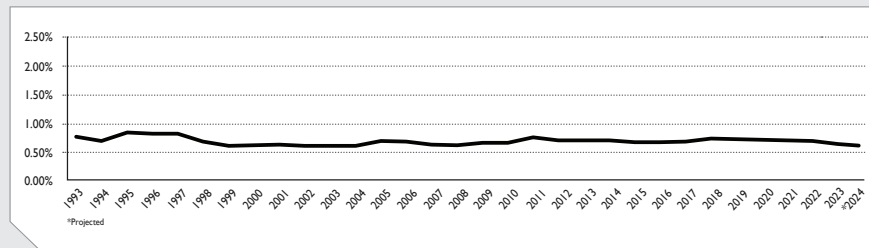
Property Taxes

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	716.14	0.824%
1994	89,291	10,268	78.993	687.78	0.770%
1995	100,945	11,609	74.371	878.92	0.871%
1996	101,556	11,679	82.647	873.06	0.860%
1997	109,710	12,617	81.648	940.54	0.857%
1998	114,968	13,221	80.928	881.15	0.766%
1999	130,160	14,968	71.343	927.81	0.713%
2000	140,133	16,115	65.058	1,009.55	0.720%
2001	159,363	18,327	65.500	1,159.19	0.727%
2002	166,874	19,191	65.761	1,189.58	0.713%
2003	179,990	20,699	64.385	1,281.31	0.712%
2004	182,663	21,006	64.125	1,301.89	0.713%
2005	190,480	21,905	64.166	1,469.34	0.771%
2006	198,451	22,822	69.177	1,509.84	0.761%
2007	211,399	24,311	68.173	1,538.58	0.728%
2008	212,515	24,439	65.180	1,526.49	0.718%
2009	209,229	24,061	64.343	1,564.02	0.748%
2010	206,360	23,731	66.913	1,541.63	0.747%
2011	204,010	23,461	66.900	1,664.72	0.816%
2012	196,686	22,619	72.917	1,535.60	0.781%
2013	196,261	22,570	69.924	1,525.28	0.777%
2014	205,015	23,577	69.618	1,592.25	0.777%
2015	216,616	24,911	69.486	1,644.65	0.759%
2016	228,523	26,280	67.868	1,734.85	0.759%
2017	246,127	28,305	67.764	1,872.32	0.761%
2018	264,042	30,365	71.174	2,115.19	0.801%
2019	278,708	32,051	70.665	2,218.91	0.796%
2020	291,160	33,483	69.878	2,293.75	0.788%
2021	303,479	34,900	69.138	2,366.92	0.780%
2022	331,449	38,117	68.282	2,556.68	0.771%
2023	318,109	36,583	64.927	2,329.19	0.732%
*2024	318,109	36,583	64.927	2,329.19	0.732%

*Projected



Percentage of Appraised Value.

Olathe Public Schools Annual Budget

XI. Historical Valuations, Levies, Property Taxes

The following schedule is the *STATEMENT OF INDEBTEDNESS* filed with the state of Kansas each year as part of the state budget documents.

In accordance with Kansas state statute, the aggregate amount of bonds outstanding at any one time cannot exceed 14% of the assessed valuation of taxable tangible property within the school district's geographical borders. However, the Kansas State Board of Education can issue an order authorizing a school district to vote and issue bonds in an amount exceeding the general 14% limitation. Olathe Public Schools has obtained such orders.

Statement of Indebtedness

Issue	Purpose of Debt	Date of Issue	Interest Rate %	Amount of Bonds Issued	Amount Outstanding 07/01/23	Date Due		Amount Due 2023-24		Amount Due July-December 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
2011A	GO/QSCB Bonds	5/24/11	4.55%	6,000,000	2,238,495	Mar/Sept	Mar/Sept	273,000	417,945	136,500	208,972
2013A	GO Bonds	3/26/13	1.5 - 4.0%	11,000,000	2,520,000	Mar/Sept	Sept	53,894	610,000	23,897	620,000
2013B	GO/QSCB Bonds	3/26/13	4.05%	17,500,000	17,500,000	Mar/Sept	Sept	708,750	0	354,375	0
2016A	GO Bonds	9/15/16	1.5 - 5.0%	129,070,000	21,305,000	Mar/Sept	Sept	673,226	4,890,000	275,488	5,135,000
2016B	GO Refunding	9/15/16	2.0 - 5.0%	197,870,000	176,325,000	Mar/Sept	Sept	6,144,863	14,620,000	2,889,681	15,350,000
2016C	GO Refunding	9/15/16	3.0 - 5.0%	61,150,000	46,325,000	Mar/Sept	Sept	1,813,575	5,525,000	837,725	5,875,000
2017A	GO Bonds	12/21/17	2.0 - 5.0%	61,730,000	4,935,000	Mar/Sept	Sept	177,375	2,775,000	54,000	2,160,000
2017B	GO Refunding	12/21/17	3.0 - 5.0%	17,765,000	11,055,000	Mar/Sept	Sept	426,400	3,510,000	169,325	3,685,000
2020A	GO Refunding	4/9/20	2.0 - 4.0%	5,425,000	5,235,000	Mar/Sept	Sept	111,585	90,000	55,309	95,000
2020B	GO Refunding	4/9/20	2.39%	39,410,000	35,210,000	Mar/Sept	Sept	824,788	1,400,000	404,030	1,400,000
2021A	GO Bonds	3/25/21	1.35%	20,000,000	20,000,000	Mar/Sept	Sept	400,000	0	200,000	765,000
2021B	GO Refunding	3/25/21	1.81%	88,950,000	86,445,000	Mar/Sept	Sept	1,386,088	1,615,000	691,788	1,615,000
2022A	GO Bonds	6/7/22	3.69%	210,000,000	210,000,000	Mar/Sept	Sept	9,213,525	0	4,606,763	0
2022B	GO Bonds	6/7/22	4.41%	88,300,000	88,300,000	Mar/Sept	Sept	3,656,151	1,000,000	1,821,268	2,000,000
TOTALS					\$727,393,495			\$25,863,220	\$36,452,945	\$12,520,149	\$38,908,972

The aggregate amount of outstanding bonds, which the District can issue without authority from the State Board of Education, is 14% of the District's assessed valuation. For 2023-24, the District's assessed valuation is \$3,485,874,171 and subsequent state authority equates to \$488,022,384.

As of July 1, 2023, the District had fourteen outstanding bond issues totaling \$727,393,495. This represents 20.9% 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).

XII. Bonds

Bond Issues

Olathe Public Schools is a district of growth. With this growth comes the need to issue bonds to finance the construction of new buildings and the renovation of existing square footage in order to ensure our students have adequate learning spaces.

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.

Olathe Public Schools Annual Budget

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: Summic 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%

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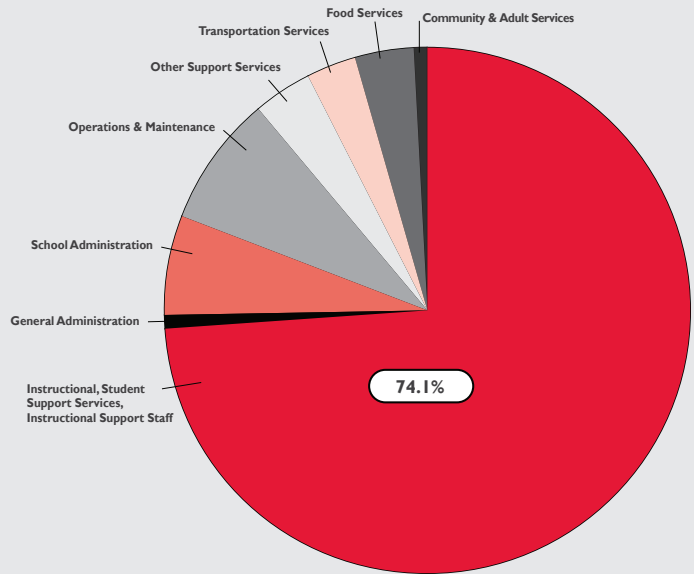


XIII. Financial Performance

Note: 2022-23 State expenditure data was not available at the time of publication, therefore, operating averages are based on 2021-22 data.

Functional Expenditure Percentages

The following graph reflects all 2021-22 (the most recent data available from the state of Kansas) Operating/Dependent fund expenditures. This graph compares the percentage of expenditures within each functional area. A key observation is that 74.1% of the total expenditures went towards Classroom Instruction, Student/ Instructional Support from Counseling, Nursing and Library Media services.



Currently, there is a great debate in the State of Kansas as to what expenditures should be included under this definition. Olathe Public Schools has consistently measured the percentage of expenditures spent for instruction, as well as instructional support and student support services and believes this must accurately reflect what has been spent as “instruction.”

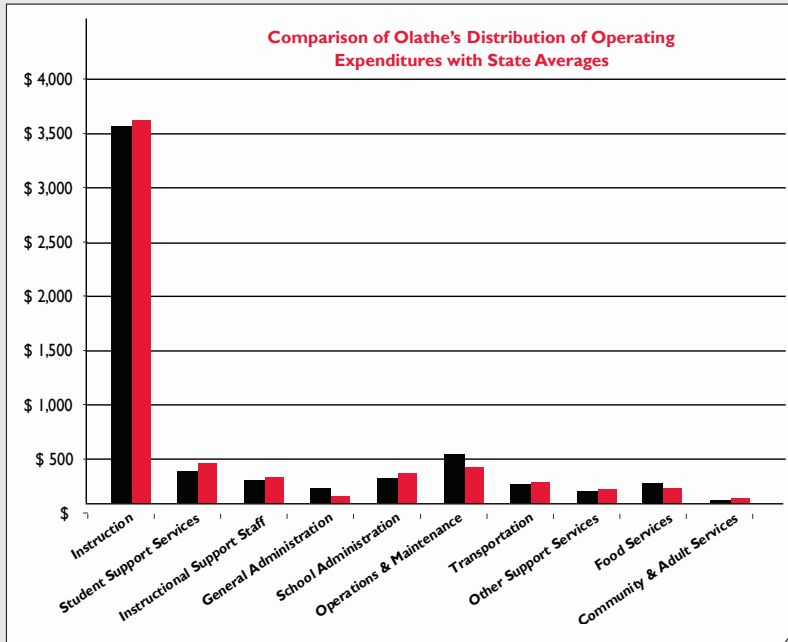
Comparison of Olathe’s Distribution of Operating Expenditures with State Averages

The following graph compares Olathe’s 2021-22 actual expenditures with state averages. The data was converted to dollar amounts to show how Olathe’s allocation of \$4,706 per student is spread out over the major functional categories. [Note: \$4,706 was the Base State Aid Per Pupil for the 2021-22 school year.]

As illustrated above, Olathe spends 74.1% of the budget in the categories of Instruction, Student Support Services, and Instructional Support Staff, higher than the state average of 70.7%. The percentage of budget Olathe spends in the categories of General Administration, Operations/Maintenance, and Food Services is lower than state averages.

Olathe Public Schools Annual Budget

XIII. Financial Performance



KSA 72-5191: Sixty-five percent of moneys to be spent on instruction.

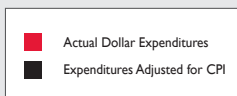
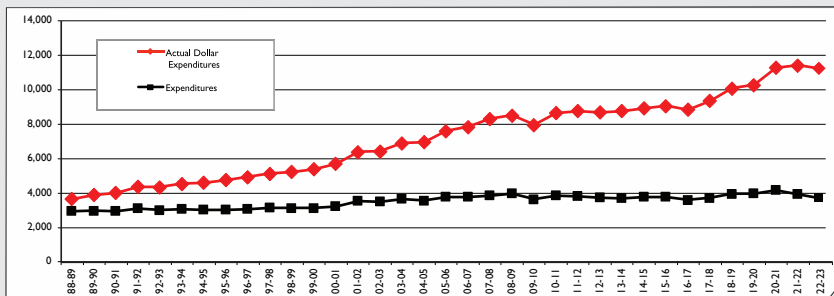
- (a) It is the public policy goal of the state of Kansas that at least 65% of the moneys appropriated, distributed or otherwise provided by the state to school districts shall be expended in the classroom or for instruction.
- (b) All moneys attributable to the increase in the amount of base state aid per pupil under the provisions of this act shall be expended in the classroom or for instruction.
- (c) Superseded
- (d) As used in this section, "instruction" means the activities dealing directly with the interaction between teachers and students and may be provided in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities. Instruction also may be provided through the internet, television, radio, computer, multimedia telephone, correspondence that is delivered inside or outside the classroom and other teacher-student settings or through other approved media. Instruction also includes the activities of aides or classroom assistants of any type including, but not limited to, clerks, graders and teaching machines which assist in the instructional process.

Historical Comparison of Per Pupil Expenditures Adjusted for CPI

This graph compares the actual expenditures of the combined General funds per student in Olathe since 1987. The top line shows the actual real dollar

expenses while the bottom line adjusts for Consumer Price Index.

The CPI adjusted real spending power per student leveled off since the new Education Finance and Quality Performance Act of 1992.



XIV. 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 (2022-23)

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

- The Olathe Public Schools had 16 students named National Merit semifinalists. Of those semifinalists, all 16 advanced to become finalists.
- Mahi Kohli, California Trail Middle School eighth grader, won the Kansas MATHCOUNTS competition and placed second in the nationwide Broadcom MASTERS STEM competition, where she was one out of 30 finalists.
- TaVeon Bell Robinson, Olathe East High School junior, was named the 2023 Olathe Unit Youth of the Year in the Boys & Girls Clubs of America's National Youth of the Year Program.
- Camilo Bustamante, Olathe West High School senior, received the Kansas Head Start Alumni High School Senior Scholarship.
- Isaac Smith, Olathe East High School junior, won first place in the Computer Aided Design (CAD) Architecture category at the 2023 Kansas Technology Student Association (TSA) State Conference. Olathe North High School sophomore Katie Maxwell and freshman Ethan Smith picked up second-place finishes in their respective categories and qualified for the National TSA competition.
- Olathe South High School's Falcon Films earned first place in the Kansas Scholastic Press Association's regional and state film contests and first place in the on-air personality category of the Kansas Association of Broadcasters state contest.
- The Olathe East High School 3DE team received honorable mention in the 2023 Arby's National Case Competition.

- Olathe Northwest High School's FIRST Robotics Team 1710 received the Engineering Inspiration Award at the FIRST Heartland Regional Competition and qualified for the World Championship in Houston, TX in April.
- Chisholm Trail Middle School placed third in the Future City Great Plains Regional Competition in Topeka, KS. The team members were: eighth grader Ethan Long; seventh graders Eric Lin, Isaac Player, Raelyn Ryun and Isabel Baca; sixth graders Will Brotherson, Sydney Lye, Tyler Gaona and Zoe Good.
- 206 Olathe students were named Kansas Career and Technical Education (CTE) Scholars by the Kansas State Department of Education, accounting for about 79% of the 2023 CTE scholars. Olathe Public Schools had the most out of any district in the state and the most the district has ever had.
- Eleven Olathe East High School students won first place awards at the Educators Rising State Conference. They are: Katelyn Barbee, Taylor Barth, Halle Bruss, Hannah Connelly, Katelyn Eastman, Hailey France, Claire Heigele, Cherylyn Hernandez Vara, Payten Mayfield, Miranda Murillo, and Brianne Roehm.
- Six Olathe students won Thespy awards at Kansas Thespians State Festival. They are: Tristan Jenkins, Olathe South High School; Gen Anderson and Kolby Brown, Olathe West High School; M.K. Mullen and Kendall Ficken, Olathe Northwest High School; and Layla Abu Saada, Olathe East High School.
- Medical Professions students at Olathe North High School swept first, second and third place in the University of Kansas Engineering Day Bioengineering Competition.

Perfect ACT Scores

- Soren Flannery, Olathe North High School
- Jakob Kuehnen, Olathe South High School

Outstanding District and Schools

- Olathe Public Schools was voted the No. 12 best mid-sized employer in the nation by Forbes Magazine (the only K-12 school district in the top 60).
- Olathe Public Schools was named the No. 2 public school district in the Kansas City metro area by Ingram's Magazine.
- Olathe Public Schools was ranked No. 3 in Best School Districts in Kansas as part of Niche's 2023 grades and rankings.
- Olathe West High School won eight of the 33 competitions at the 2023 Kansas Technology Student Association (TSA) State Conference, their best finish in school history. Twelve of the 16 students who competed qualified for the National TSA competition in Louisville.
- Canyon Creek Elementary School won a \$1,000 prize for their work in the 2022 Keep it Clean Kansas (KICK) Outreach Challenge.
- Olathe Public Schools earned 45 superior ratings at the Kansas Thespians State Festival. Olathe North High School, Olathe South High School and Olathe West High School received Gold Honor Troupe Awards.
- Olathe East High School (52.8% completion rate) and Olathe West High School (51.7% completion rate) placed in the top five 6A high schools in the 2023 Kansas FAFSA Challenge.
- Westview Elementary School was named one of the 2022 Challenge Award recipients by the Kansas State Department of Education for outstanding achievement and uncommon accomplishments based on Kansas Assessment results in math and reading.

Olathe Public Schools Annual Budget

XIV. 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.



- The Olathe Lowrider Leadership Bike Club earned the Community Service Award from the United Community Services of Johnson County.
- Olathe Public Schools' School Psychological Services Recognition Program was given Proficient Status designation from the National Association of School Psychologists' Excellence.
- Westview Elementary School was named a National ESEA Distinguished School by the National Association of Elementary and Secondary Education Act State Program Administrators.
- Olathe Public Schools received multiple awards in the Kansans Can Star Recognition Award program. The awards were: Silver in Social-Emotional Growth and Postsecondary Effectiveness; Copper in Academically Prepared for Graduation; Bronze in Graduation.
- Olathe Public Schools was voted the Best Public School District in Kansas City magazine's Best of KC edition.

Outstanding Athletes: CHAMPIONS!

- Anjali Hocker Singh, Olathe North High School, won the Girls 6A state cross country title.
- Charlie Matthews, Olathe East High School, won the Boys 6A state diving title.
- Jason Parrish, Olathe North High School, won the 6A state track and field title in the Boys 300 M Hurdles.
- Emmy Keller, Olathe Northwest High School, won 6A state gymnastics titles in the All-Around and Vault categories.
- Alexis Purdy, Olathe West High School, won the 6A state gymnastics title in the Beam category.
- Olathe West High School 6A State Softball Champions

- Kobe Otero, Olathe East High School, won the Boys 6A state championship in the 50-yard Freestyle.
- Kaylan Hitchcock, Olathe North High School, won the 6A Girls wrestling state title in her weight class.
- Nicole Redmond, Olathe South High School, won the 6A Girls wrestling state title in her weight class.

Staff Awards

- Kansas Head Start Administrator of the Year — Kim Sill, Head Start
- Kansas Head Start Support Staff of the Year — Sharon Green, Head Start
- East Central Kansas Music Educators Association Elementary Music Educator — Michele Bullins, Manchester Park Elementary School

XIV. Performance Measures



Olathe Public Schools Annual Budget

XIV. 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:

- 73% 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
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
2018-2019	23.3	22.8	23.8	22.9	23.3

ACT Results

Year	Olathe	State of Kansas	Nation
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
2018-2019	23.3	21.2	20.7

XIV. 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 50 of its students take the SAT during the 2021-2022 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
2021-2022	629	627	50
2020-2021	631	615	44
2019-2020	633	628	90
2018-2019	650	635	94
2017-2018	667	664	98

SAT Results

	ERW	Mathematics	Number of Students Tested
Olathe	629	627	50
Kansas	617	620	863
Nation	529	521	1,700,000

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.

Olathe Public Schools Annual Budget

XIV. 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 2023.

Student Drop Out Statistics*

Year	Olathe%	State%
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%
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.

XV. Executive Summary

Document Summary

This concludes the EXECUTIVE SUMMARY portion of this budget document. The remaining sections of the full budget document provide detailed and supplementary information to support the budgets as presented.

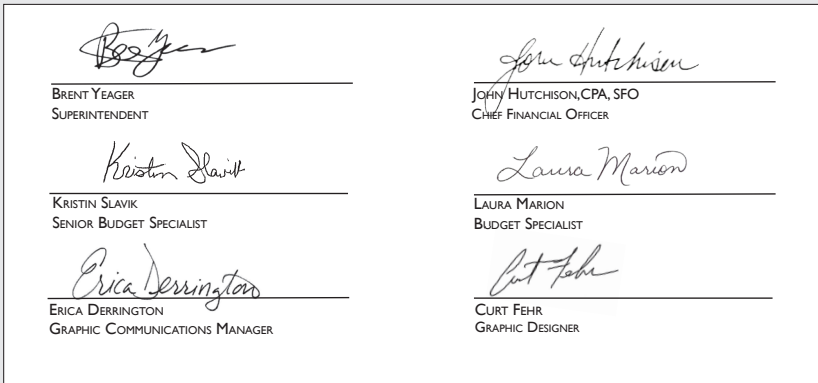
The ORGANIZATIONAL SECTION provides detailed information on Olathe Public Schools, the largest human resource organization in Olathe. This section provides insights into the Vision, Portrait of a Graduate, and Strategic Framework. Information on how state statutes regulate our operations and significant accounting practices are included. This section concludes with a detailed description of the total budget development process including goals and time-tables; along with budget administration and management practices.

The FINANCIAL SECTION provides all the information necessary to understand the structure of the District's financial documents. Descriptions of fund types, revenue and expenditure classifications are included. Detailed budget schedules for all funds are included to provide historical financial standings as well as future projections for each fund. Proposed capital improvement expenditures along with debt obligations are also included.

The INFORMATIONAL SECTION includes projected budget schedules, enrollment trends, historical data comparisons, data, charts and assorted information in support of the budgets. This section is intended to help the reader have a better understanding of the history and future of the District as a growing entity.

Acknowledgments

We appreciate the support from the Board of Education and Community in providing the students of Olathe Public Schools a high level of educational opportunities. This budget reflects the continuous mission of the District in providing the level of educational services the community expects.



Olathe Public Schools Annual Budget

XVI. A Message From the Board of Education



**Brad
Boyd**
President



**Julie
Steele**
Vice President



**Joe
Beveridge**



**Brian
Connell**



**Robert
Kuhn**



**Shannon
Wickliffe**



**Dr. Stacey
Yurkovich**

As a Board of Education, we are very appreciative of the support our community provides to ensure that all of our students are prepared for their future. The community entrusts us with the responsibility of not only the use of our tax dollars by way of the District budget, but also with the responsibility of educating all of our children. Each year, we work to be good stewards of tax payer dollars, while providing the organizational climate and resource alignment to maximize student learning and achievement.

We are incredibly thankful to the community because for decades we have worked hand in hand to make ours a school district that is second to none. We look forward to many more years of community support and engagement.

Our vision of Students Prepared for Their Future guides us in our decision making, as well as the decision making of the district staff members. Together with staff and community we can achieve great things for our students, who in turn we know will do great things for our community, state and nation.

Document Summary

A quality school is a place where...

- students and learning are the focus of all activities
- high expectations for academic achievement and good citizenship are met
- sufficient modern resources and technology are available
- safety and cleanliness are maintained
- student-teacher ratios and teacher workloads allow optimum student-teacher interactions

A quality school has people who...

- provide a caring, positive climate
- accept and value the worth of each individual
- create a supportive environment through open communication
- share leadership toward a common vision
- exhibit professional self-motivation

A quality school develops programs which...

- recognize the importance of individual teacher to student relationships
- encourage continuous staff renewal and learning
- benefit from the partnerships with the family and community
- prepare students for immediate and long-range goals
- provide extra- and co-curricular activities
- ensure the curriculum meets the needs of all students and the instruction meets the needs of each student

XVII. Administrative Personnel

General Administrative Services

Dr. Brent Yeager, Superintendent	780-8132
Dr. Jill Smith, Assistant Superintendent	
Elementary Education	780-8179
Dr. Rachelle Waters, Assistant Superintendent	
Middle School Education.....	780-8065
Clint Albers, Assistant Superintendent	
High School Education.....	780-8065
Dr. Liz Harrison, Executive Director	
Elementary Education	780-8179

Human Resources

Dr. Lachelle Sigg, Deputy Superintendent	
Administration and Leadership	780-8282
Christopher Pittman	
Staff Counsel	780-8134
Michele Morse, Director	
Classified Human Resources	780-8282
Eric Hansen, Director	
Benefits & HR Operations	780-8282
Dr. Cathy Donovan, Director	
Elementary Human Resources.....	780-8282
Justin Howe, Director	
Secondary Human Resources.....	780-8282

Learning Services

Dr. Tim Reves, Chief Academic Officer	780-8037
Anjanette Tolman, Executive Director	
Special Service	780-8170
Dr. Kim Hawkins, Director	
Early Childhood.....	780-7410
Dr. Julie Veatch, Director	
School Improvement Curriculum & Assessment	780-8162
Angie Salava, Director	
SEL & Mental Health.....	780-6100
Dr. Sarah Gilliland, Director	
Health Services	780-6027
Doug Kapeller, Director	
Innovation & Career Pathways Programing.....	780-8042
Kathleen Smith, Director	
Culture and Belonging.....	780-7947
Dr. Ann Addison, Director	
Teacher Induction & University Partnerships.....	780-8171
Jenna Kuder, Director	
Professional Learning	780-7891
Deb Chappell, Assistant Director	
Special Services.....	780-8221
Dr. Judy Martin, Assistant Director	
Special Services.....	780-8170

Student and Community Development

Cindy VonFeldt, Executive Director	
Olathe Public Schools Foundation	780-6010

Student and Community Engagement

Erik Erazo, Executive Director	
Student and Community Engagement.....	780-7375

Operations Administration

John Hutchison, CPA, SFO	
Chief Financial Officer	780-8134
Merle Hastert, Director	
Risk Management.....	780-8035
Matthew Johnson, Director	
Athletics and Activities.....	780-7989

Business and Financial Services

Cassy Osborn, CPA, Director	
Business and Financial Services	780-8028
Jennifer Walker, Assistant Director	
Procurement	780-8045

Technology

Josh Umphrey, Chief Technology Officer.....	780-7020
Jennifer Kennedy, Director	
Technology Advancement & Training	780-8070
Ron Wagner, Director	
IT Operations	780-7062
Tony Hoffman, Assistant Director	
Network Infrastructure	780-8060
Kendal Blevins, Assistant Director	
Technology Services.....	780-7060
Shelly Gore, Assistant Director	
Information Systems.....	780-7889

Organizational Operations and Facilities

Dr. Jim McMullen, Deputy Superintendent	
Organizational Operations	780-8134
Brent Kiger, Executive Director	
Safety & Security	780-8052
Travis Palangi, Executive Director	
Facilities & Operations.....	780-6005
Dr. Rod Smith, Director	
Facility Usage & Special Projects.....	780-8196
Brandon Greeson, Director	
Operations.....	780-6005
Sharon Olivia Malone, Director	
Transportation.....	780-7096
Hassan Yekzaman, Assistant Director	
Custodial Services	780-6004

Other Support Services

Scott Kingery, Director	
Food Services.....	780-8141
Steven Newman, Assistant Director	
Operations.....	780-6024
Cindy Jones, Assistant Director	
Food Services General Admin	780-8141

Communications

Becky Grubaugh, Executive Director	780-8246
Heather Schoonover, Director	
Community Development	780-8237
Erin Schulte, Assistant Director	
Communications.....	780-7044
Tony Rangel, Assistant Director	
Visual Media.....	780-8213

XVIII. Meritorious Budget Award Certificate 2022-23



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

OLATHE UNIFIED SCHOOL DISTRICT 233

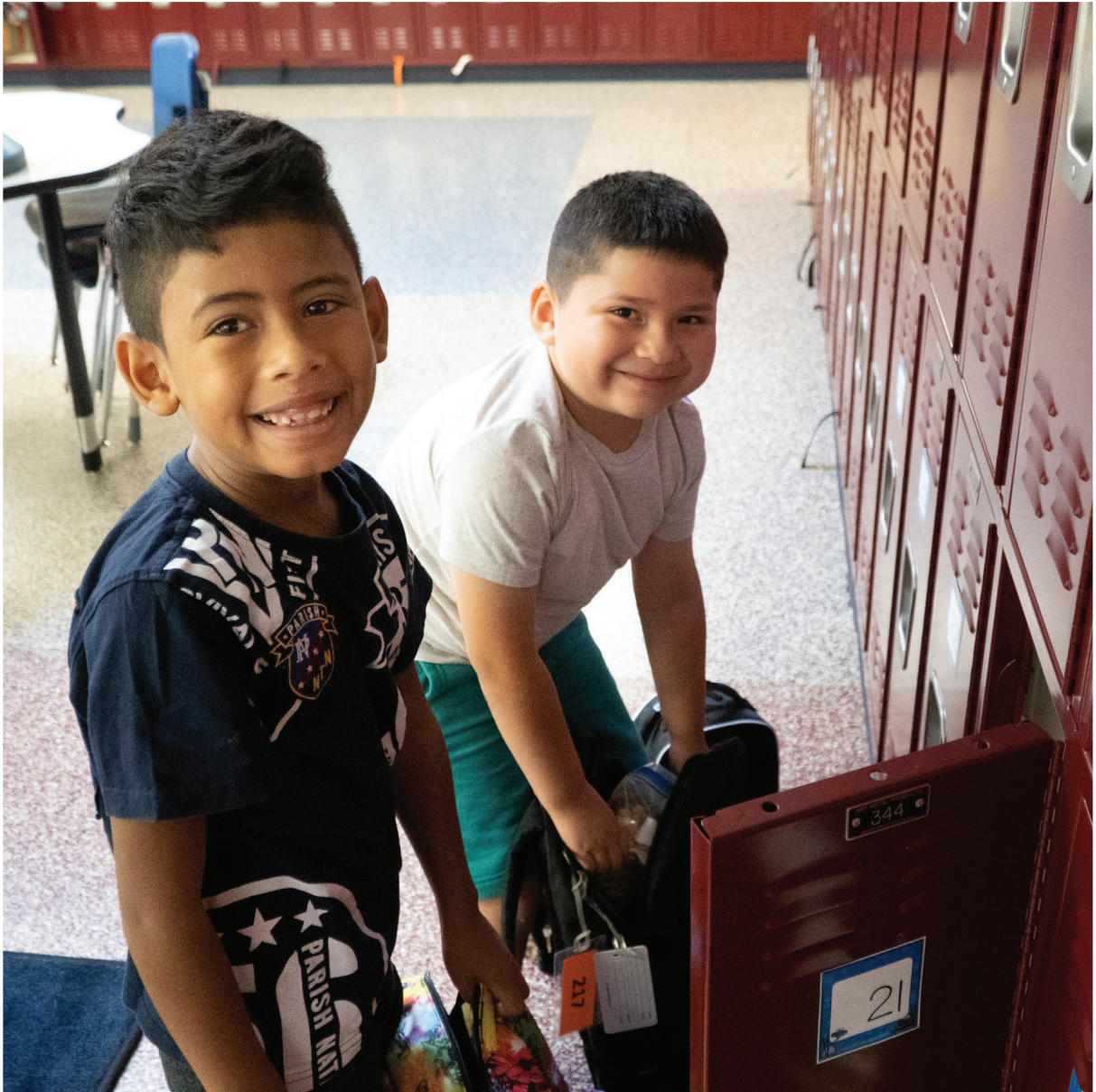
for excellence in the preparation and issuance of its budget
for the Fiscal Year 2022-2023.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



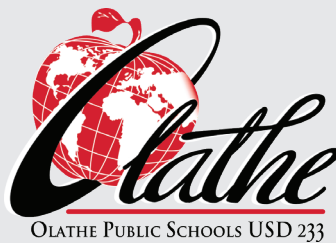

John Hutchison
President


Siobhán McMahon, CAE
Chief Operations Officer/
Interim Executive Director



Olathe Public Schools Annual Budget





14160 S. Black Bob Road
Olathe, KS 66063
913.780.7000
www.olatheschools.org

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)