

I. Budget Schedules

The following pages show the budget schedules for all budgeted funds within the District. In each schedule, information for four prior years, the budget year for 2020-21 and projected budgets for the following three years are presented.

The format for the budget schedules is presented in summarized form followed by detail. The following schedules are provided:

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2020-21 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 growth, state funding (BASE) and Bond 2016. Olathe Public Schools is a District of growth having increased in size every consecutive year since its consolidation in 1965. With increasing enrollment comes 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 2016-17 | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Proposed Budget 2020-21 | Projected 2021-22 | Projected 2022-23 | Projected 2023-24 |
| Revenues | | | | | | | | |
| Local | | | | | | | | |
| Motor/Vehicles Taxes | 9,697,308 | 10,060,671 | 10,535,799 | 10,190,712 | 10,173,612 | 10,148,955 | 10,162,637 | 10,495,158 |
| Tuition | 254,266 | 247,214 | 113,787 | 74,852 | 105,000 | 105,825 | 106,660 | 107,506 |
| Fees | 2,128,477 | 2,101,502 | 2,109,291 | 1,862,768 | 1,909,468 | 1,875,092 | 1,893,843 | 1,912,781 |
| Meal Sales | 6,703,924 | 6,544,561 | 7,123,066 | 5,781,153 | 8,131,250 | 8,212,563 | 8,294,688 | 8,377,635 |
| Contributions and Donations | 953,765 | 879,530 | 1,084,771 | 1,335,527 | 1,000,742 | 1,140,347 | 1,158,872 | 1,099,987 |
| Other | 46,305,384 | 49,164,750 | 56,681,317 | 51,152,687 | 50,136,814 | 52,876,173 | 53,635,197 | 53,864,615 |
| Reimbursements | 6,325,139 | 3,746,796 | 4,955,627 | 5,132,405 | 4,495,658 | 4,861,230 | 4,829,764 | 5,028,884 |
| Revenue From Other Funds | 1,502,221 | 1,316,451 | 1,204,572 | 1,388,237 | 1,148,803 | 1,156,300 | 1,156,300 | 1,156,300 |
| County | | | | | | | | |
| Ad Valorem Tax | 83,848,835 | 94,505,574 | 94,947,924 | 99,481,135 | 103,034,596 | 101,103,741 | 100,221,631 | 101,956,272 |
| State | | | | | | | | |
| General State Aid | 162,684,023 | 179,682,872 | 192,081,884 | 199,925,217 | 206,863,165 | 207,344,688 | 210,361,685 | 209,274,040 |
| Supplemental State Aid | 27,270,578 | 24,648,037 | 29,553,794 | 28,641,471 | 29,136,751 | 28,983,368 | 29,139,866 | 29,069,923 |
| Special Education Aid | 26,628,245 | 27,808,476 | 31,820,554 | 33,132,271 | 34,955,801 | 35,654,723 | 36,367,552 | 37,094,512 |
| KPERS State Aid | 15,546,581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay State Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal | | | | | | | | |
| Medicaid/Grants/Title Programs | 11,685,559 | 12,672,431 | 13,059,049 | 13,567,727 | 16,727,672 | 15,596,293 | 15,598,732 | 15,647,243 |
| Child Nutrition Aid | 5,633,276 | 5,452,173 | 5,395,776 | 5,027,450 | 6,025,799 | 6,025,799 | 6,025,799 | 6,025,799 |
| Federal Tax Credits | 2,775,310 | 2,698,682 | 2,618,696 | 1,920,084 | 1,161,878 | 923,827 | 923,827 | 923,827 |
| Other | 403,948 | 116,575 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUES | 410,346,837 | 421,646,295 | 453,285,906 | 458,613,696 | 475,007,009 | 476,008,924 | 479,877,053 | 482,034,481 |
| Expenditures | | | | | | | | |
| Instructional Services | | | | | | | | |
| Employee Salaries & Benefits | 194,349,893 | 212,897,738 | 229,565,124 | 244,428,464 | 254,326,830 | 255,104,696 | 258,068,233 | 259,440,811 |
| Insurance | 150,915 | 156,255 | 176,019 | 164,994 | 148,740 | 150,227 | 151,730 | 153,247 |
| Professional & Technical Services | 401,582 | 416,185 | 949,807 | 876,432 | 1,943,296 | 2,019,743 | 2,005,903 | 2,016,197 |
| Other Purchased Services | 3,855,200 | 4,032,815 | 4,470,019 | 4,334,612 | 4,259,178 | 3,473,645 | 3,479,526 | 3,488,805 |
| Supplies & Materials | 4,746,798 | 5,126,008 | 5,453,602 | 3,836,320 | 5,307,913 | 4,706,907 | 4,600,702 | 4,507,755 |
| Textbook & Instructional Resources | 1,793,042 | 1,750,916 | 2,326,919 | 1,570,307 | 1,617,416 | 1,665,938 | 1,715,917 | 1,767,394 |
| Equipment | 3,023,329 | 5,769,734 | 4,401,318 | 6,087,013 | 7,409,483 | 4,980,076 | 4,288,392 | 4,784,770 |
| Other | 13,647 | 17,968 | 11,242 | 9,393 | 26,800 | 26,995 | 27,193 | 27,394 |
| Support Services- Students | | | | | | | | |
| Employee Salaries & Benefits | 21,171,963 | 22,890,640 | 24,693,872 | 28,711,744 | 30,102,512 | 30,604,532 | 31,216,593 | 31,180,677 |
| Professional & Technical Services | 354,951 | 354,098 | 359,430 | 359,656 | 491,095 | 459,275 | 472,366 | 483,087 |
| Other Purchased Services | 48,674 | 50,841 | 45,332 | 40,766 | 27,276 | 40,205 | 39,346 | 35,721 |
| Supplies & Materials | 148,463 | 161,705 | 163,132 | 223,729 | 216,489 | 219,864 | 200,915 | 195,841 |
| Equipment | 34,336 | 57,738 | 35,525 | 34,121 | 39,500 | 39,500 | 39,500 | 39,500 |
| Other | 0 | 0 | 314 | 360 | 0 | 0 | 0 | 0 |
| Support Services- Instruction | | | | | | | | |
| Employee Salaries & Benefits | 9,064,782 | 10,497,221 | 11,455,457 | 12,820,445 | 13,552,608 | 13,692,380 | 13,964,948 | 13,798,371 |
| Professional & Technical Services | 323,880 | 548,881 | 545,030 | 465,882 | 354,245 | 514,517 | 436,561 | 430,263 |
| Other Purchased Services | 69,051 | 93,633 | 59,310 | 122,957 | 106,115 | 98,557 | 104,899 | 83,313 |
| Supplies & Materials | 1,121,427 | 1,181,126 | 1,480,660 | 1,136,854 | 1,186,365 | 1,189,495 | 1,158,973 | 964,986 |
| Equipment | 101,297 | 64,200 | 24,408 | 48,226 | 400,100 | 124,584 | 130,511 | 144,593 |
| Other | 0 | 0 | 0 | 0 | 300 | 300 | 300 | 300 |

Olathe Public Schools Annual Budget

I. Budget Schedules

All District Funds Expenditures by Function and Object

| | Actual 2016-17 | Actual 2017-18 | Actual 2018-19 | Actual 2019-20 | Proposed Budget 2020-21 | Projected 2021-22 | Projected 2022-23 | Projected 2023-24 |
|---|--------------------|--------------------|--------------------|--------------------|----------------------------|----------------------|----------------------|----------------------|
| Expenditures (continued) | | | | | | | | |
| Support Services- General Administration | | | | | | | | |
| Employee Salaries & Benefits | 1,547,798 | 1,530,632 | 1,842,933 | 1,941,519 | 2,264,700 | 2,274,700 | 2,274,700 | 2,274,700 |
| Insurance | 386,793 | 363,750 | 356,705 | 276,330 | 279,093 | 287,466 | 296,090 | 304,973 |
| Professional & Technical Services | 73,786 | 29,551 | 39,205 | 39,638 | 69,500 | 29,500 | 29,500 | 29,500 |
| Other Purchased Services | 112,431 | 123,432 | 142,648 | 118,429 | 125,920 | 100,920 | 100,920 | 50,920 |
| Supplies & Materials | 82,080 | 61,975 | 56,864 | 53,050 | 71,500 | 51,500 | 51,500 | 51,500 |
| Equipment | 3,210 | 1,698 | 3,063 | 610 | 500 | 500 | 500 | 500 |
| Other | 53,552 | 49,995 | 50,753 | 53,723 | 67,000 | 52,000 | 52,000 | 52,000 |
| Support Services- School Administration | | | | | | | | |
| Employee Salaries & Benefits | 17,857,486 | 19,240,293 | 20,950,640 | 22,032,988 | 22,540,268 | 22,587,203 | 23,038,117 | 23,090,396 |
| Professional & Technical Services | 16,582 | 22,936 | 16,547 | 20,935 | 30,000 | 30,000 | 30,000 | 30,000 |
| Other Purchased Services | 156,168 | 152,512 | 165,301 | 171,890 | 188,002 | 187,959 | 188,003 | 168,051 |
| Supplies & Materials | 23,228 | 6,541 | 10,905 | 6,616 | 32,759 | 9,102 | 8,927 | 8,820 |
| Equipment | 3,351 | 2,288 | 2,832 | 823 | 2,850 | 2,850 | 2,850 | 2,850 |
| Central Services | | | | | | | | |
| Employee Salaries & Benefits | 6,543,127 | 6,130,487 | 8,129,434 | 9,368,236 | 10,757,050 | 10,822,161 | 11,038,574 | 11,090,615 |
| Insurance | 206,977 | 173,007 | 163,192 | 196,650 | 179,282 | 179,282 | 179,282 | 179,282 |
| Contracted Services-Copiers | 1,078,073 | 1,068,131 | 1,058,674 | 695,643 | 1,175,500 | 1,015,204 | 1,002,630 | 989,530 |
| Professional & Technical Services | 1,727,186 | 2,059,524 | 3,140,063 | 1,002,384 | 1,168,378 | 1,068,438 | 1,068,499 | 768,560 |
| Other Purchased Services | 14,258 | 86,070 | 28,179 | 0 | 155,850 | 55,850 | 55,850 | 35,850 |
| Supplies & Materials | 85,060 | 89,808 | 104,617 | 82,869 | 123,800 | 123,800 | 123,800 | 123,800 |
| Equipment | 279,834 | 18,033 | 26,448 | 19,024 | 13,600 | 13,600 | 13,600 | 13,600 |
| Other | 18,656 | 19,227 | 56,069 | 135,903 | 65,700 | 55,700 | 55,700 | 35,700 |
| Operations & Maintenance Services | | | | | | | | |
| Employee Salaries & Benefits | 10,942,168 | 11,898,401 | 13,079,644 | 13,451,699 | 15,871,006 | 16,160,116 | 16,499,593 | 16,801,608 |
| Insurance | 629,322 | 647,248 | 687,810 | 962,025 | 916,550 | 934,881 | 953,579 | 972,650 |
| Repairs & Contracted Services | 1,717,165 | 3,612,415 | 4,869,800 | 4,141,923 | 7,250,300 | 4,303,848 | 4,124,494 | 4,027,423 |
| Professional & Technical Services | 3,565,801 | 3,880,999 | 3,451,230 | 2,573,287 | 2,886,586 | 2,586,586 | 2,586,586 | 2,286,586 |
| Other Purchased Services | 806,693 | 833,920 | 888,072 | 1,114,159 | 1,118,000 | 1,018,190 | 1,018,382 | 929,576 |
| Supplies & Materials | 1,050,986 | 1,528,477 | 8,289,596 | 8,117,572 | 13,371,718 | 10,003,541 | 9,833,443 | 9,585,324 |
| Utilities | 6,717,085 | 6,962,169 | 298,560 | 266,541 | 341,610 | 338,701 | 345,949 | 353,990 |
| Transportation Fuel | 7,106 | 7,287 | 5,760 | 3,725 | 8,000 | 0 | 0 | 0 |
| Other | 1,044 | 582 | 1,002 | 296 | 2,500 | 0 | 0 | 0 |
| Equipment | 246,377 | 648,390 | 461,247 | 1,594,793 | 1,650,500 | 807,357 | 822,177 | 958,699 |
| Transportation Services | | | | | | | | |
| Employee Salaries & Benefits | 85,112 | 102,484 | 115,951 | 123,640 | 126,120 | 128,642 | 131,215 | 131,216 |
| Transportation Services | 12,009,499 | 13,009,587 | 13,708,442 | 13,741,064 | 14,410,997 | 14,612,567 | 14,828,053 | 14,657,980 |
| Other Purchased Services | 0 | 0 | 0 | 450 | 2,500 | 2,538 | 2,576 | 2,614 |
| Supplies & Materials | 1,735 | 2,500 | 1,378 | 993 | 2,506 | 2,506 | 2,506 | 2,506 |
| Transportation Fuel | 577,369 | 759,616 | 772,450 | 505,476 | 1,133,800 | 1,149,602 | 1,170,846 | 1,118,595 |
| Lease | 0 | 0 | 0 | 0 | 618,000 | 630,360 | 642,967 | 655,827 |
| Food Services | | | | | | | | |
| Employee Salaries & Benefits | 5,535,679 | 6,406,305 | 6,699,546 | 6,897,293 | 6,990,750 | 7,198,313 | 7,412,102 | 7,632,305 |
| Professional & Technical Services | 345,616 | 290,261 | 334,704 | 231,268 | 320,000 | 295,324 | 282,197 | 299,174 |
| Other Purchased Services | 134,935 | 115,443 | 189,954 | 153,307 | 180,000 | 174,420 | 169,243 | 174,554 |
| Supplies & Materials | 6,340,625 | 6,104,851 | 6,283,768 | 5,814,656 | 6,285,387 | 6,473,949 | 6,668,167 | 6,868,212 |
| Equipment | 319,751 | 330,824 | 114,014 | 270,078 | 280,000 | 221,364 | 257,147 | 252,837 |
| Site Improvements | | | | | | | | |
| Benefit District Charges | 843,010 | 966,695 | 944,246 | 822,931 | 1,200,000 | 1,020,000 | 1,050,600 | 1,082,118 |
| Purchased Property Services | 75,867 | 18,484 | 22,020 | 22,629 | 4,736 | 16,462 | 14,609 | 11,936 |
| Facilities and Construction Services | | | | | | | | |
| Site Acquisitions | 613,249 | 824,936 | 3,880,975 | 140,000 | 2,300,000 | 2,300,000 | 1,300,000 | 1,300,000 |
| Facility Improvement | | | | | | | | |
| Repairs & Contracted Services | 1,360,888 | 620,850 | 4,988,654 | 4,495,909 | 2,900,000 | 2,873,260 | 2,975,735 | 3,246,712 |
| Bond & Interest Payments | | | | | | | | |
| Bond Principal Payments | 30,447,944 | 29,932,945 | 28,407,945 | 29,117,945 | 31,922,945 | 34,707,945 | 36,827,945 | 33,837,945 |
| Bond Interest Payments | 21,833,097 | 23,119,466 | 24,867,716 | 22,744,508 | 20,439,481 | 18,153,976 | 15,770,050 | 14,215,380 |
| Other Bond Costs | 697,992 | 325,548 | 78,535 | 35,111 | 255,000 | 500,000 | 500,000 | 500,000 |
| TOTAL EXPENDITURES | 377,939,979 | 410,248,275 | 446,004,611 | 458,832,812 | 493,616,505 | 484,673,619 | 487,903,710 | 484,749,937 |
| Beginning Fund Balance | 99,035,544 | 115,895,820 | 127,293,840 | 134,575,134 | 134,356,019 | 115,746,523 | 107,081,828 | 99,055,172 |
| Excess of Revenues over Expenditures | 32,406,858 | 11,398,020 | 7,281,294 | (219,115) | (18,609,496) | (8,664,693) | (8,026,656) | (2,715,455) |
| Transfer to Operating Fund(s) | (4,959,652) | (269,312) | (261,603) | (198,378) | (200,000) | (200,000) | (200,000) | (200,000) |
| Transfer to KPERS | (15,546,581) | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer from Capital Outlay | 4,747,054 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer from Operating Fund(s) | 212,598 | 269,312 | 261,603 | 198,378 | 200,000 | 200,000 | 200,000 | 200,000 |
| ENDING FUND BALANCE | 115,895,821 | 127,293,840 | 134,575,134 | 134,356,020 | 115,746,523 | 107,081,829 | 99,055,172 | 96,339,717 |

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