

I. Budget Schedules

Operating/Dependent Funds

Expenditures by Function and Object

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual Budget 2021-22	Projected Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26
Revenues								
Local								
Motor/Recreational Vehicles Taxes	4,237,042	4,416,845	4,230,431	4,238,250	4,391,911	4,479,749	4,569,344	4,660,731
Tuition	29,136	24,280	37,695	46,382	0	0	0	0
Other	577,865	328,467	331,550	408,349	420,977	381,652	402,936	402,014
Reimbursements	4,955,627	5,132,405	4,180,978	3,782,288	3,975,396	3,979,554	3,912,413	3,955,788
County								
Ad Valorem Tax	38,224,184	41,188,972	42,679,358	43,991,680	45,866,238	45,882,940	45,727,843	45,448,514
State								
General State Aid	177,085,158	186,358,212	191,357,247	195,344,492	194,105,494	197,018,492	196,356,207	194,505,697
Supplemental State Aid	29,553,794	28,641,471	28,820,064	26,975,678	26,156,857	26,211,264	26,177,174	26,027,314
Special Education Aid	31,820,554	33,132,271	35,631,920	34,289,810	35,719,056	36,066,637	36,428,760	36,794,911
KPERS State Aid	0	0	0	0	0	0	0	0
Federal								
Medicaid/Grants	7,401,157	7,316,027	7,906,687	10,808,457	8,025,954	8,107,891	8,014,557	8,056,357
Other	0	0	14,160	0	0	0	0	0
TOTAL REVENUES	293,884,517	306,538,950	315,190,090	319,885,386	318,661,883	322,128,179	321,589,234	319,851,327
Expenditures								
Instructional Services								
Employee Salaries & Benefits	183,692,480	191,905,060	204,715,799	206,972,105	205,452,012	207,346,189	209,258,505	211,189,140
Professional & Technical Services	342,648	307,575	779,622	889,138	1,022,205	1,034,923	1,047,888	1,061,106
Other Purchased Services	4,417,458	4,282,947	3,860,753	4,152,902	3,494,101	3,496,122	3,495,498	3,495,499
Supplies & Materials	4,345,804	3,225,428	3,565,180	4,049,475	3,164,436	2,953,404	2,762,668	2,567,383
Equipment	732,808	290,068	628,771	421,992	272,717	266,374	266,393	268,788
Other	11,242	9,393	32,854	34,139	29,196	29,324	29,454	29,586
Support Services- Students								
Employee Salaries & Benefits	24,693,872	28,711,714	28,818,040	29,470,617	29,439,647	29,733,484	30,030,258	30,329,995
Professional & Technical Services	326,395	314,892	242,523	391,897	540,885	550,501	560,310	570,314
Other Purchased Services	23,715	23,763	13,310	16,987	23,410	23,486	23,563	23,640
Supplies & Materials	128,236	99,016	125,328	104,233	115,629	115,649	115,669	115,690
Equipment	35,525	34,121	45,399	33,016	50,015	50,015	50,015	50,015
Other	314	360	3,099	0	200	200	200	200
Support Services- Instruction								
Employee Salaries & Benefits	11,254,632	12,410,144	13,225,566	13,779,489	12,367,764	12,488,642	12,610,715	12,733,995
Professional & Technical Services	400,365	319,157	202,801	318,067	264,033	267,257	269,403	271,925
Other Purchased Services	54,732	85,371	34,301	55,253	79,684	68,027	72,073	73,288
Supplies & Materials	1,258,855	983,418	1,198,823	1,107,756	986,242	986,863	986,494	986,587
Equipment	5,064	0	146	0	1,950	1,950	1,950	1,950
Other	0	0	0	0	400	400	400	400
Support Services- General Administration								
Employee Salaries & Benefits	1,842,933	1,941,519	2,363,093	2,459,430	2,505,370	2,505,370	2,505,370	2,505,370
Professional & Technical Services	39,205	39,638	80,650	53,076	107,400	107,400	107,400	107,400
Other Purchased Services	142,648	118,429	97,819	95,269	121,789	121,789	121,789	121,789
Supplies & Materials	56,864	53,050	55,416	57,518	66,400	66,400	66,400	66,400
Equipment	3,063	610	5,911	6,317	350	350	350	350
Other	50,753	53,723	53,704	60,903	59,000	59,000	59,000	59,000

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2022-23 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.

Olathe Public Schools Annual Budget

I. Budget Schedules

Operating/Dependent Funds								
Expenditures by Function and Object								
	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual Budget 2021-22	Projected Budget 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	20,741,447	21,808,795	22,351,439	23,199,710	23,017,812	23,246,103	23,476,667	23,709,527
Professional & Technical Services	16,547	20,935	19,811	17,860	14,200	14,200	14,200	14,200
Other Purchased Services	165,301	171,890	171,480	183,283	191,623	191,369	191,539	191,511
Supplies & Materials	9,668	5,596	4,208	5,906	17,935	17,936	17,937	17,938
Equipment	2,832	823	239	814	2,800	2,800	2,800	2,800
Central Services								
Employee Salaries & Benefits	7,982,187	7,392,324	9,884,467	5,301,319	4,983,760	5,033,598	5,083,934	5,134,773
Professional & Technical Services	3,092,262	973,984	1,105,836	945,784	956,400	956,400	956,400	956,400
Other Purchased Services	28,179	0	77,378	83,087	82,637	82,637	82,637	82,637
Supplies & Materials	98,564	73,335	118,862	198,715	157,400	157,400	157,400	157,400
Equipment	19,819	7,857	3,707	4,813	3,700	3,700	3,700	3,700
Other	56,069	135,903	26,570	5,735	14,800	14,800	14,800	14,800
Operations & Maintenance Services								
Employee Salaries & Benefits	2,268,819	906,811	849,606	1,020,440	1,056,193	1,056,193	1,056,193	1,056,193
Professional & Technical Services	3,451,230	2,572,591	2,327,166	2,613,377	2,620,357	2,620,357	2,620,357	2,620,357
Other Purchased Services	870,545	1,097,951	1,006,504	1,301,719	116,631	116,631	116,631	116,631
Supplies & Materials	1,475,067	1,356,425	1,437,408	1,753,437	1,785,356	1,767,737	1,773,380	1,775,618
Utilities	5,876,014	5,339,170	5,386,392	6,098,057	7,436,656	6,325,205	6,630,643	6,803,450
Equipment	1,396	9,601	33,149	13,099	8,750	8,750	8,750	8,750
Transportation Services								
Employee Salaries & Benefits	115,951	123,640	219,420	227,173	226,910	229,179	231,471	233,786
Transportation Services	13,684,437	13,712,394	14,704,958	12,665,181	14,500,340	14,599,173	14,698,995	14,799,815
Other Purchased Services	0	450	0	0	2,000	2,030	2,060	2,091
Supplies & Materials	1,378	993	2,343	1,832	2,000	2,000	2,000	2,000
Transportation Fuel	772,450	505,476	465,248	807,398	1,024,670	1,055,404	1,087,060	1,119,666
TOTAL EXPENDITURES	294,589,775	301,426,338	320,345,097	320,978,319	318,387,765	319,776,721	322,671,318	325,453,853
Beginning Fund Balance	19,238,104	18,271,243	23,185,477	16,558,987	15,257,648	15,331,766	17,433,224	16,101,140
Excess of Revenues over Expenditures	(705,258)	5,112,612	(5,155,260)	(1,092,933)	274,118	2,351,457	(1,082,084)	(5,602,526)
Transfer To Operating Fund(s)	(261,603)	(198,378)	(1,471,230)	(208,406)	(200,000)	(250,000)	(250,000)	(500,000)
Transfer to KPERS	0	0	0	0	0	0	0	0
Transfer from Capital Outlay	0	0	0	0	0	0	0	0
Transfer from General Fund	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	18,271,243	23,185,477	16,558,987	15,257,648	15,331,766	17,433,224	16,101,140	9,998,614

MAJOR REVENUES

In spite of an increase in per-pupil funding from \$4,706 to \$4,846, State General Aid is decreasing slightly in 2022-23, due to slowing enrollment.

MAJOR EXPENDITURES

Expenditures are increasing mainly as a result of compensation increases. After several years of minimal increases due to funding constraints, starting 2018-19 the district began investing its increased funding into returning staff through competitive salaries and benefits.

FORECAST

Revenues increased steadily from 2018-19 to 2021-22, due to additional state funding (BASE) and increasing enrollment. Smaller incremental changes are expected through 2025-26, with revenue declining in 2022-23, due to decreased Extraordinary Growth funding. Expenditures are forecast to grow with rising salary and benefit costs, resulting in decreasing fund balances unless the spending can be slowed.

