



OLATHE PUBLIC SCHOOLS USD 233

Annual Budget 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

Olathe Horizon Award
Elementary Finalist

Annual Budget of the Olathe Public Schools for Fiscal Year 2023-24

Prepared by Business and Finance Division



Olathe Public Schools Annual Budget 2023-2024

ANNUAL BUDGET SECTIONS

EXECUTIVE
SUMMARY

ORGANIZATIONAL
SECTION

FINANCIAL
SECTION

INFORMATIONAL
SECTION

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





Table of Contents

Section I - Executive Summary

I.	A Message From the Superintendent	2
II.	Executive Summary	3
	District Overview	3
III.	Portrait of a Graduate/Strategic Framework	4
IV.	Budget Development, Process and Goals	6
	Budget Planning	6
	Budget Preparations	6
	Budget Adoption, Implementation and Evaluation	6
V.	Budget Adoption, Implementation and Evaluation	7
VI.	Capital Expenditures, Process and Goals	8
	Process	8
	Goals	9
	Capital Improvements	9
	Maintenance	9
	Regulatory Mandates	9
	Equipment & Furnishings	9
	Technology	9
	Safety Services	9
	Acquisition of Land & Facilities	9
VII.	Budget Development Process and Goals	10
	Cash Balance/Reserve Goals	10
	Operating/Dependent Funds	10
	Restricted/Independent Funds	10
	Capital Outlay Fund	10
	Contingency Reserve Fund	11
	Budget Calendar	11
	Budget Considerations for 2023-24	12
VIII.	Budget Schedules	14
	Fund Budget and Revenue Summaries	17
IX.	District Enrollment Trends	18
X.	Future Budget Assumptions and Forecasts	20
	Revenues	20
	Base Aid for Student Excellence (BASE)	22
XI.	Historical Evaluation, Levies and Property Taxes	24
	Assessed Valuations	24
	Historical Dollar Levies and Mill Levies	26
	Historical Trends Levies	27
	Property Taxes and Property Tax Collection	28
	Long Term Debt Obligation	29
XII.	Bonds	30
	Bond Issues	30
	Bond Issue History	31
XIII.	Financial Performance	32
	Functional Expenditure percentages	32
	Comparison of Olathe's Distribution of Operating Expenditures with State Averages	32
	Historical Comparison of Per Pupil Expenditures Adjusted for CPI	33
XIV.	Performance Measures	34
	Accomplishment of Goals and Objectives	34
	Kansas State Assessments	35
	ACT WorkKeys	36
	ACT Results	37
	SAT Results	38
	Drop Out Rate	39
	Graduation Rate	39
XV.	Full Budget Document	40
	Document Segmentation	40
	Acknowledgments	40
XVI.	A Message from the Board of Education	41
	Document Summary	41
XVII.	Administrative Personnel	42
XVIII.	Meritorious Budget Annual Certificate 2022-23	43

Table of Contents

Section 2 - Organizational

I.	District Map	46
	Board of Education and District Organizational Chart	47
	The District	48
	Size and Scope	48
	Governance	48
	Budget and Taxing Authority	49
II.	Portrait of a Graduate	50
	Cognitive	51
	Personal	52
	Interpersonal	53
	Strategic Goals	54
III.	Strategic Framework	55
	Goal 1: High Academic Expectations for All	55
	Goal 2: Behavior and Social - Emotional Development for All	56
	Goal 3: Human Resources	57
	Goal 4: Effective Systems and Prioritized Resources	58
	Goal 5: Diversity and Engagement	59
	Kansas State Department of Education Vision Statement	59
IV.	Classification of Revenue and Expenditures	60
	Revenue Descriptions by Function	60
	Expenditure Descriptions by Function	62
	Most Commonly Used Major Object Areas	67
V.	Summary of Significant Accounting Practices	68
	Financial Statements	68
VI.	District Annual Operating Budget Policies	69
	Reporting Policies	69
VII.	District Fund Structure	70
VIII.	Basis of Budgeting Funds	71
IX.	Budget Administration and Management	72
	Organization for Budget Management	72
	Expenditure Control and Approvals	72
	Encumbrance Control	73
	Management of Information and Reporting for Control	73
X.	District Annual Operating Budget Policies	74
XI.	Budget Development Process	75
	Budget Planning	75
	Budget Preparations	75
	Budget Adoption, Implementation and Evaluation	75
XII.	Budget Adoption, Implementation and Evaluation	76
XIII.	Capital Expenditure Process and Goals	78
	Process	78
	Goals	79
	Capital Improvements	79
	Maintenance	79
	Regulatory Mandates	79
	Equipment and Furnishings	79
	Technology	79
	Safety Services	79
	Acquisition of Land and Facilities	79
XIV.	Budget Development Process and Goals	80
	Cash Balance/Reserve Goals	80
	Operating/Dependent Funds	80
	Restricted/Independent Funds	80
	Capital Outlay Fund	80
	Contingency Reserve Fund	81
	Budget Calendar	81
	Budget Considerations for 2023-24	82
	Area for Consideration Trends/Assumptions	82





Table of Contents

Section 3 - Financial

I.	Budget Schedules	86
II.	Long Term Debt Obligations	138
	Debt Service	140
	Other Post-Employment Benefits	140
III.	Fund Balances Reserves	141
	Cash Balance Reserves	141
IV.	Financial Performance	142
	Functional Expenditure Percentages	142
	Historical Comparison of Per Pupil Expenditures Adjusted for CPI	143

Section 4 - Informational

I.	Future Budget Assumptions and Forecasts	146
	Revenues	146
	High Enrollment Weighting	147
	Bilingual Education Weighting	147
	Career and Technical Education Weighting	147
	At-Risk Pupil Weighting	147
	New Facility Weighting	147
	Virtual Education Weighting	148
	FHSU Math and Science Academy Weighting (KAMS)	148
	Kansas Pre-K: 4 Year Old At-Risk Weighting	148
	Extraordinary Growth Weighting	148
	Special Education Weighting	148
	Transportation Weighting	149
	Cost of Living Weighting	149
II.	District Enrollment Trends	150
III.	Future Budget Assumptions and Forecasts	154
	Base Aid for Student Excellence (BASE)	154
	Projected Legal Maximum Budget	155
IV.	Historical Valuations, Levies and Property Taxes	156
	Assessed Valuations	156
	Property Valuations	157
	Historical Dollar Levy and Mill Levies	158
	Historical Trends Levies	159
	Property Taxes	160
	Property Tax Collections	161
V.	Personnel Resources	162
VI.	Bonds	164
	Bond Issues	164
	Bond History	165
	Bond Amortization	166
VII.	Performance Measures	168
	Accomplishment of Goals and Objectives	168
	Kansas State Assessments	169
	ACT WorkKeys	170
	ACT Results	171
	SAT Results	172
	Drop Out Rate	173
	Graduation Rates	173
VIII.	Significant Statutes Regarding School District Budgets	174
IX.	Acronyms and Terms	188
X.	Glossary	203
	Geographical Map	212

Executive Summary — I



ANNUAL BUDGET SECTIONS

EXECUTIVE SUMMARY

ORGANIZATIONAL
SECTION

FINANCIAL
SECTION

INFORMATIONAL
SECTION

The Executive Summary Section 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.

A liftable version of this section is provided in the preceding pocket and is meant to be utilized as a quick reference by readers.

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.



Dr. Brent Yeager, Superintendent

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.



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.



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.

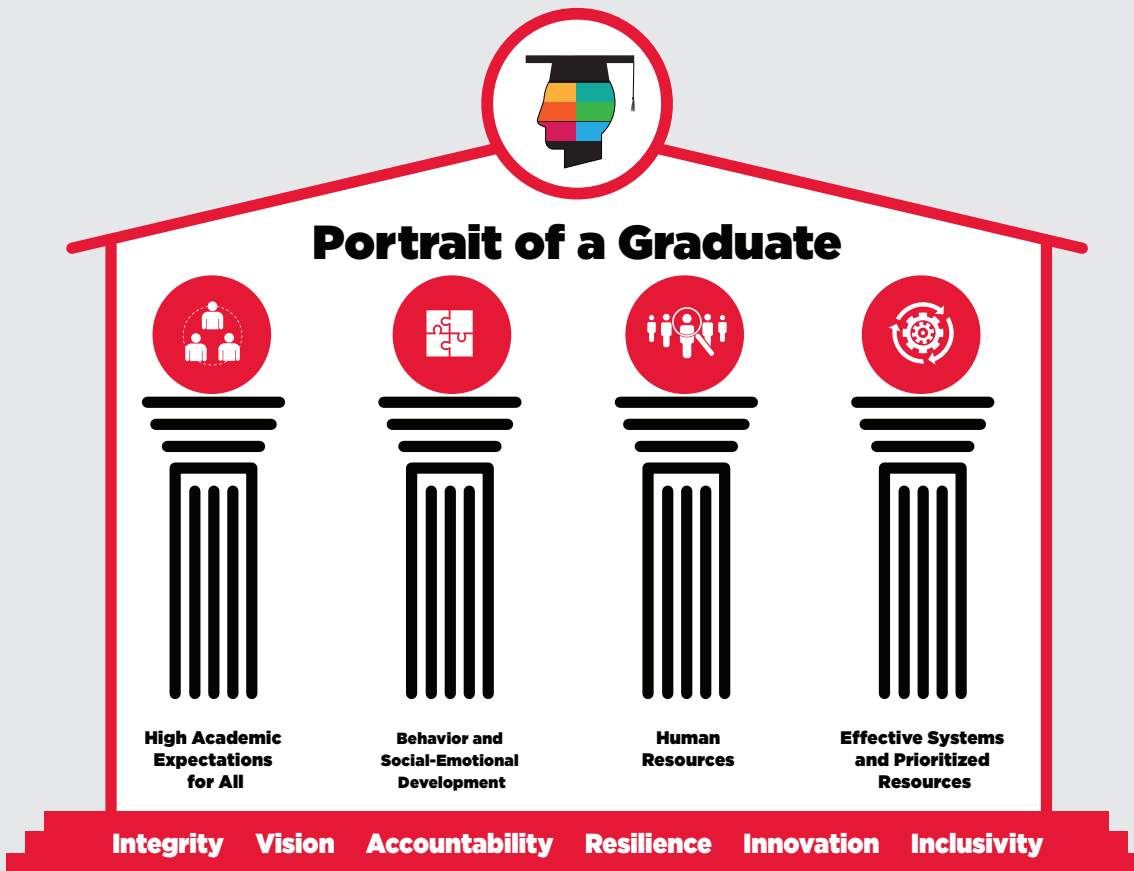
Our **Portrait of a Graduate** process involved a sustained conversation leading to shared agreement focused on a unique community-owned picture of what graduates need for success.

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.



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.

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.

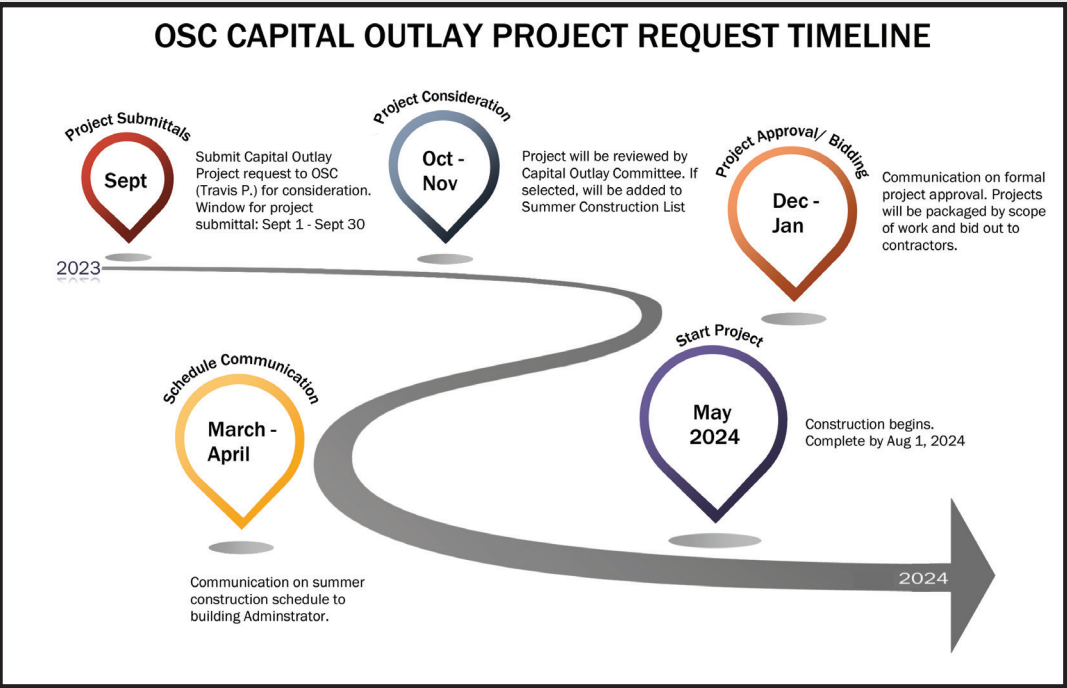


VI. Capital Expenditure Process and Goals

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.*

VII. Budget Development Process and Goals

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%.

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, 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



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.

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".



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.

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 2023-24 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:

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

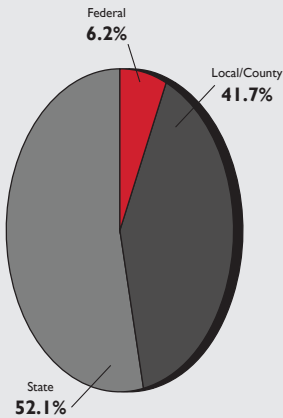
All District Funds								
Expenditures by Function and Object								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & 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.

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



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/Title 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	113,275	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

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

VIII. Budget Schedules

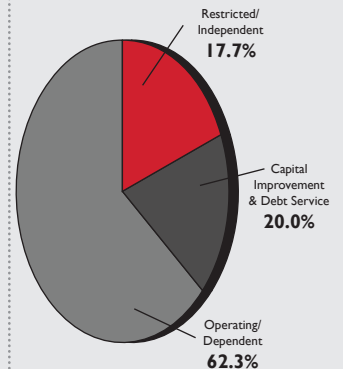
All District Fund Types Summary

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

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.

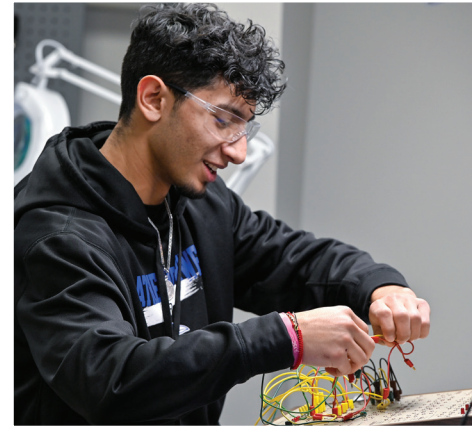


Year	Head Count
1965-1966	3,687
1966-1967	3,964
1967-1968	4,192
1968-1969	4,433
1969-1970	4,619
1970-1971	4,664
1971-1972	5,020
1972-1973	5,289
1973-1974	5,477
1974-1975	5,583
1975-1976	5,814
1976-1977	6,428
1977-1978	7,006
1978-1979	7,495
1979-1980	8,098
1980-1981	8,497
1981-1982	8,973
1982-1983	9,360
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

IX. District Enrollment Trends

The Olathe Public Schools experienced continued enrollment growth from unification in 1965 till 2019. During that time enrollment increased from 3,687 students in 9 buildings to 30,166 in 60 buildings. However, that upward growth trend is changing. In three of the past four years, enrollment has declined in the district dropping the enrollment to an estimated 28,787 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.



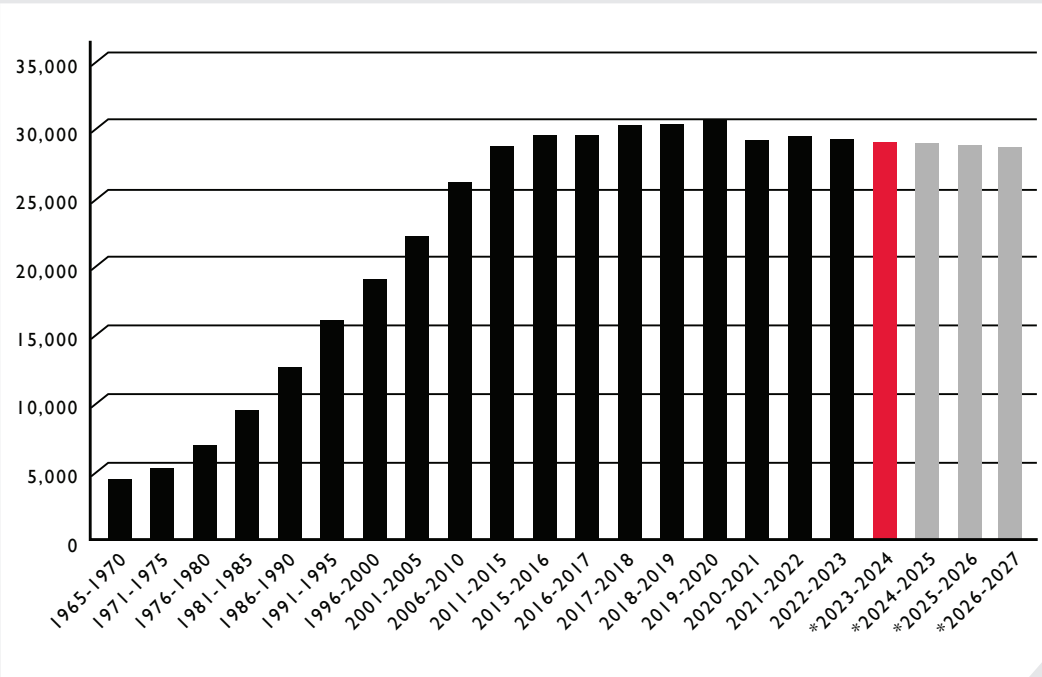
This process has created enrollment estimates that are within 1.0% of the actual enrollment of the District over the past 4 years, leading to a great deal of confidence in the methodology.

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.

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 and Forecasts

Kansas Constitution Article Six: 6: Education Finance

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

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

Revenues

The State of Kansas is responsible for developing the revenue structure for all school districts in the state. Under current statute, a uniform property tax supports K-12 education programs. This tax, combined with other tax sources, (sales, income, etc.), is distributed to local school districts based on enrollment and other student-based weighting factors. State statutes also allow for an increase to 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.

X. Future Budget Assumptions and Forecasts



X. Future Budget Assumptions and Forecasts

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.

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.

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

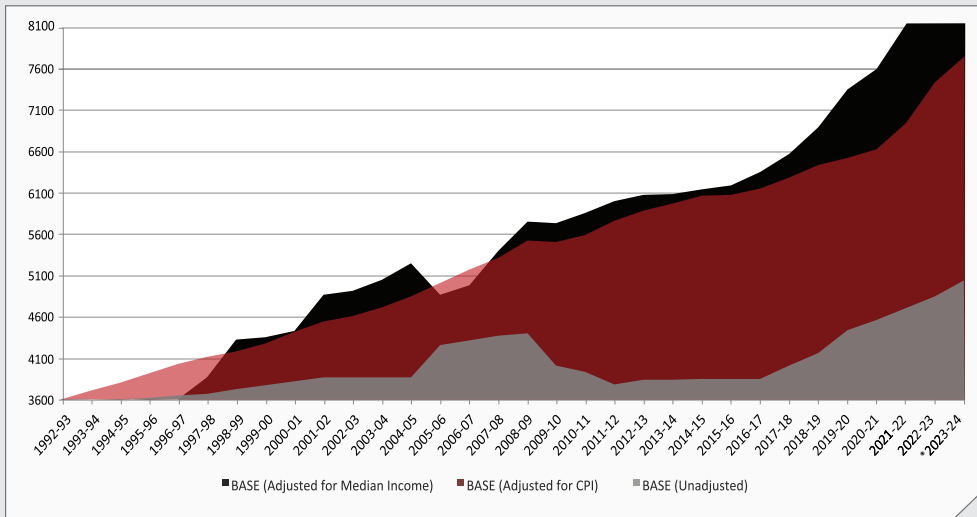
Per K.S.A. 72-5132, beginning in 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years.



X. Future Budget Assumptions and 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.

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

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



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

Olathe Public Schools Annual Budget

XI. Historical Valuations, Levies and 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.

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 and Property Taxes



XI. Historical Valuations, Levies and Property Taxes

Historical Dollar Levies and Mill Levies

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

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

Year	Collection Rate
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.

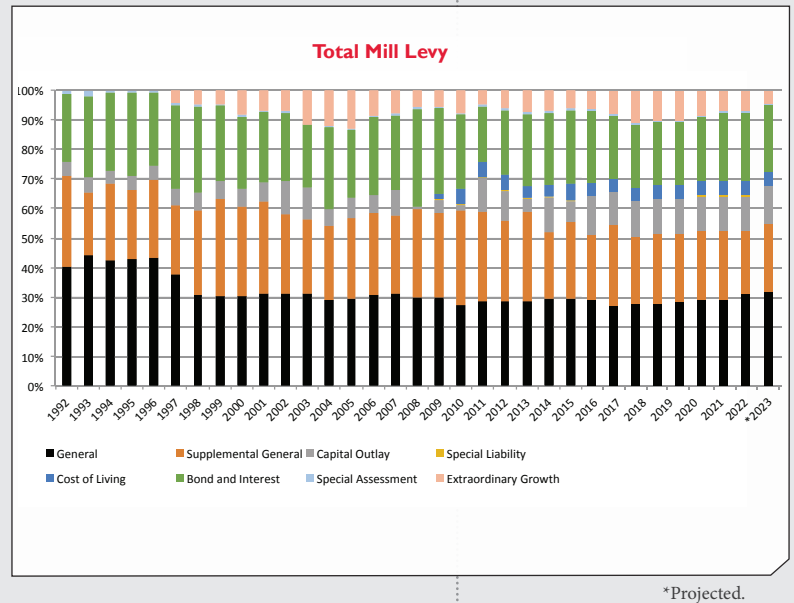
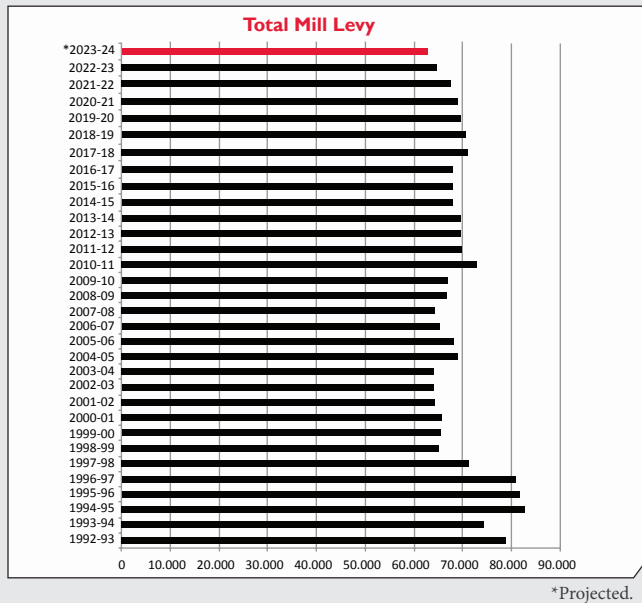
Dollars Levied and Resulting Mill Rate									
Year	General	Supplemental General	Capital Outlay	Special Liability	Extraordinary Growth	Cost of Living	Bond & Interest	Special Assessments	Total District Mill Levy
1992-93	\$15,228,241	\$11,386,482	\$1,902,661	-	-	-	\$8,557,882	\$506,109	\$37,581,375
	32	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	0,802	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	0,856	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	0,563	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	0,528	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	0,559	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	0,331	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	0,377	65,761
2001-02	\$23,692,628	\$25,529,373	\$5,044,076	-	\$5,527,052	-	\$19,513,020	\$356,870	\$79,663,019
	20	20,245	4	-	4,383	-	15,474	0,283	64,385
2002-03	\$24,544,215	\$22,630,220	\$9,148,827	-	\$5,772,897	-	\$19,324,888	\$793,332	\$82,214,378
	20	17,315	7	-	4,417	-	14,786	0,607	64,125
2003-04	\$26,348,685	\$22,531,734	\$9,804,964	-	\$10,372,219	-	\$19,029,973	\$124,661	\$88,212,236
	20	16,086	7	-	7,405	-	13,586	0,089	64,166
2004-05	\$27,786,073	\$25,639,170	\$5,911,280	-	\$12,566,457	-	\$28,016,967	\$450,173	\$100,370,119
	20	17,371	4,005	-	8,514	-	18,982	0,305	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	0,318	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	0,256	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	0,63	64,343
2008-09	\$35,674,526	\$37,781,950	\$942,105	-	\$7,288,615	-	\$41,170,509	\$1,034,248	\$123,891,953
	20	20,092	0,501	-	3,876	-	21,894	0,55	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	0,218	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	0,272	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	0,488	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	0,684	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	0,485	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	0,539	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	0,539	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	0,54	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	15,14	0,102	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	0,368	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	0,351	69,878
2020-21	\$51,991,087	\$43,220,915	\$21,764,014	\$335,888	\$18,336,086	\$9,778,587	\$38,943,908	\$818,093	\$185,188,578
	20	15,956	8	0,124	6,769	3,61	14,377	0,302	69,138
2021-22	\$54,499,715	\$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	0,215	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	0,204	65,168
*2023-24	\$65,006,773	\$51,644,410	\$28,460,529	\$635,839	\$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	0,316	63,174

*Projected

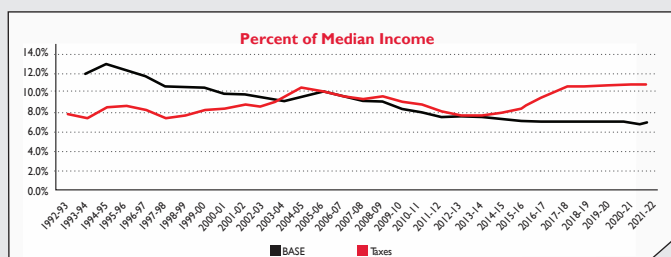
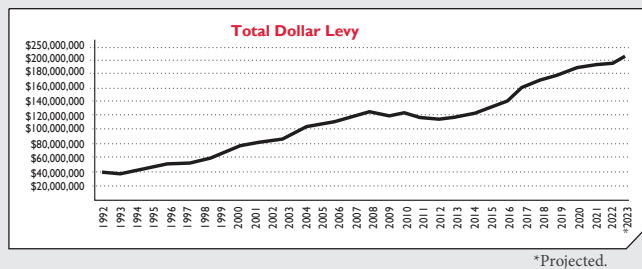
XI. Historical Valuations, Levies and Property Taxes

Historical Trends Levies

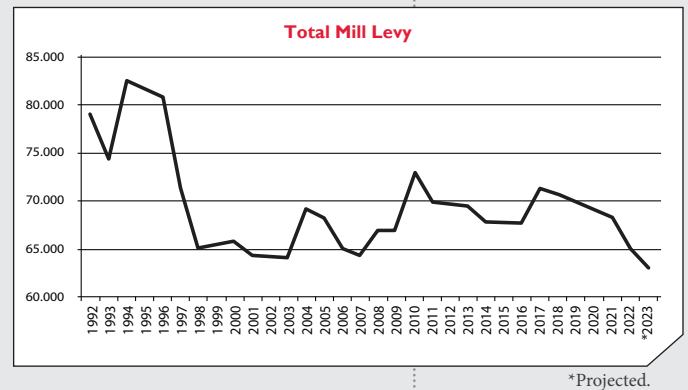
The following charts provide historical comparison of rates, taxes levied and their relationship to personal income.



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.



Note: Median information available only through 2021-22



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

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

Sample Property Tax Calculation		
Appraised Home Valuation	\$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.

Olathe Public Schools Annual Budget

XI. Historical Valuations, Levies and Property Taxes

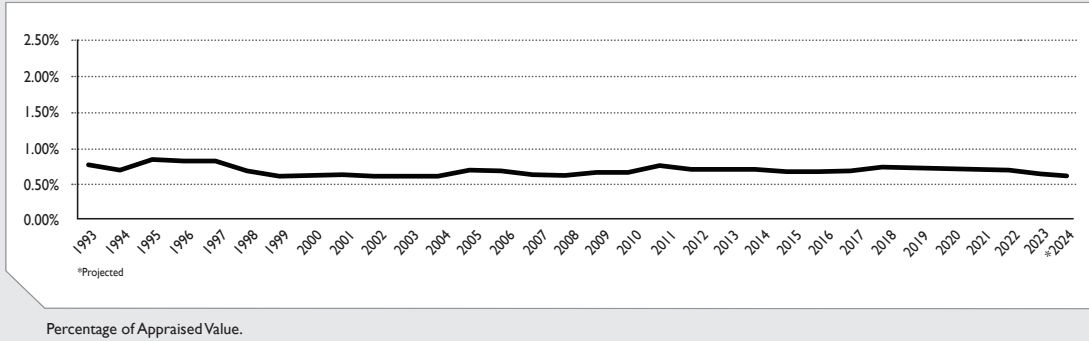
Property Taxes

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

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

Property Tax Comparison on Residential Homes					
Year	Average Appraised Value	Assessed Value	School District Mill Levy	School Property Tax	% of Appraised Value
1993	86,936	9,998	78.993	642.54	0.74%
1994	89,291	10,268	78.993	611.88	0.69%
1995	100,945	11,609	74.371	798.42	0.79%
1996	101,556	11,679	82.647	792.56	0.78%
1997	109,710	12,617	81.648	860.04	0.78%
1998	114,968	13,221	80.928	819.05	0.71%
1999	130,160	14,968	71.343	881.81	0.68%
2000	140,133	16,115	65.058	963.55	0.69%
2001	159,363	18,327	65.5	1,113.19	0.70%
2002	166,874	19,191	65.761	1,143.58	0.69%
2003	179,990	20,699	64.385	1,235.31	0.69%
2004	182,663	21,006	64.125	1,255.89	0.69%
2005	190,480	21,905	64.166	1,423.34	0.75%
2006	198,451	22,822	69.177	1,463.84	0.74%
2007	211,399	24,311	68.173	1,492.58	0.71%
2008	212,515	24,439	65.18	1,480.49	0.70%
2009	209,229	24,061	64.343	1,518.02	0.73%
2010	206,360	23,731	66.913	1,495.63	0.73%
2011	204,010	23,461	66.9	1,618.72	0.79%
2012	196,686	22,619	72.917	1,489.60	0.76%
2013	196,261	22,570	69.924	1,479.28	0.75%
2014	205,015	23,577	69.618	1,546.25	0.75%
2015	216,616	24,911	69.486	1,598.65	0.74%
2016	228,523	26,280	67.868	1,688.85	0.74%
2017	246,127	28,305	67.764	1,826.32	0.74%
2018	264,042	30,365	71.174	2,069.19	0.78%
2019	278,708	32,051	70.665	2,172.91	0.78%
2020	291,160	33,483	69.878	2,247.75	0.77%
2021	303,479	34,900	69.138	2,320.92	0.77%
2022	328,111	37,733	68.282	2,484.47	0.76%
2023	381,947	43,924	65.168	2,770.43	0.73%
*2024	381,947	43,924	63.174	2,682.85	0.70%

*Projected



XI. Historical Valuations, Levies and 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 Districts 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.

XII. Bonds

Bond History

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

The aggregate amount of outstanding bonds, which the District can issue without authority from the State Board of Education, is 14% of the Districts assessed valuation. For 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).

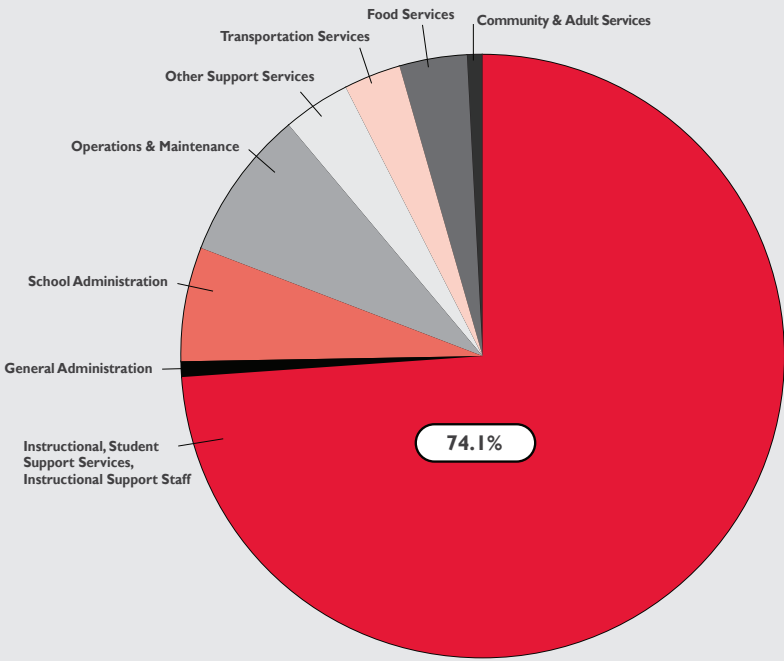


XIII. Financial Performance

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.



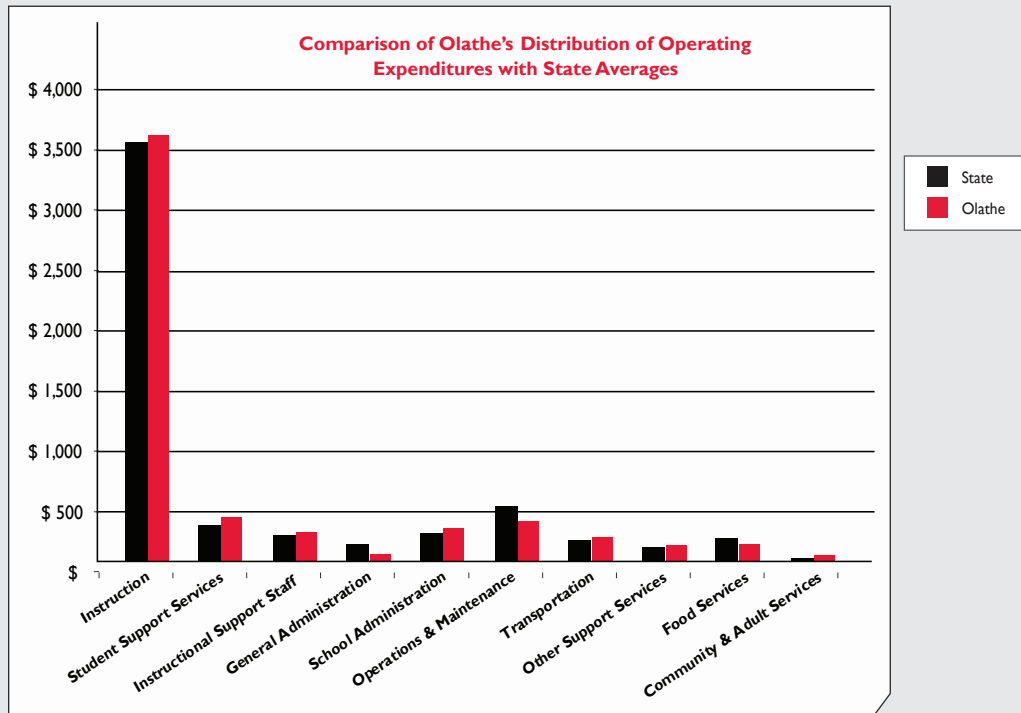
Currently, there is a great debate in the State of Kansas as to what expenditures should be included under this definition. Olathe Public Schools has consistently measured the percentage of expenditures spent for instruction, as well as instructional support and student support services and believes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

XIII. Financial Performance

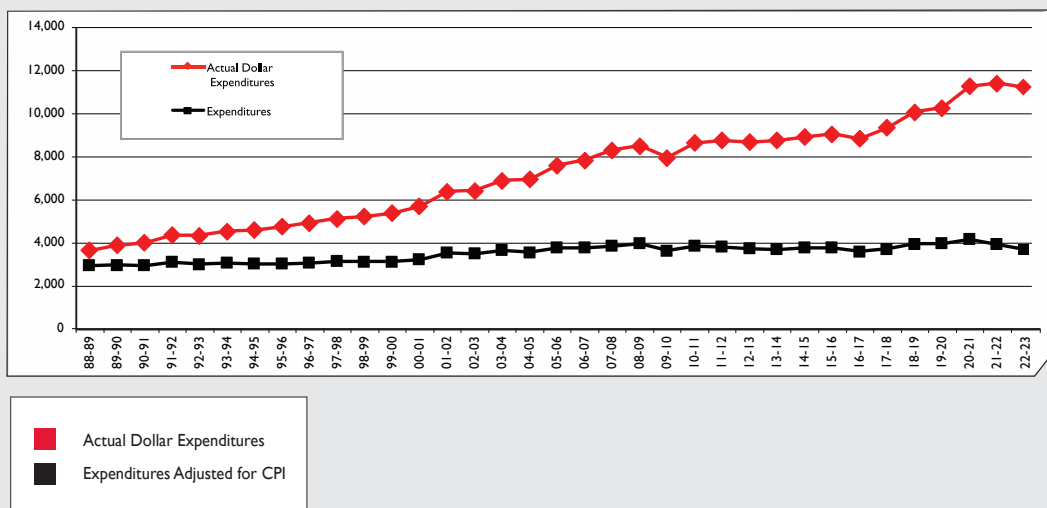


Historical Comparison of Per Pupil Expenditures Adjusted for CPI

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.



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.





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 Heigle, Cherilyn 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.
- The Olathe Lowrider Leadership Bike Club earned the Community Service Award from the United Community Services of Johnson County.

XIV. Performance Measures

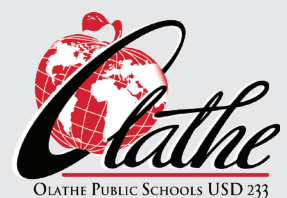
Kansas State Assessment

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.



- 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.
 - 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.
 - Brett Carroll, Olathe East High School, won the 6A Boys wrestling state title in his weight class.
 - Olathe Northwest High School Kansas Girls 6A State Golf Champions.
 - Olathe North High School Kansas 6A State Gymnastics Champions.
 - Josh Parrish, Olathe North High School, won 6A state track and field titles in the Boys 110 M Hurdles, the Boys Triple Jump and the Boys Long Jump.
 - Olathe West High School Girls 6A State Track and Field Champions.
 - Olivia Cooper, Olathe Northwest High School, won the 6A state track and field title in the Girls 100 M Hurdles.
 - Christian Harris, Olathe North High School, won the 6A state track and field title in the Boys 200 M Dash.
 - Ka'Liyah Jordan, Olathe North High School, won 6A state track and field titles in the Girls 100 M Dash and 200 M Dash.
 - Olathe North High School, Boys Kansas 6A State Track and Field Champions.
 - Brett Carroll, Olathe East High School, won the 6A state track and field title in the Boys Shot Put.
 - Charis Robinson, Olathe West High School, won the 6A state track and field title in the Girls 1600 M Run.
- 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.
- 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

ACT WorkKeys

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

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



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.

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. Full Budget Document

Document Segmentation

This concludes the EXECUTIVE SUMMARY for 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

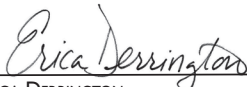
We appreciate the support from the Board of Education and Community in providing the students of Olathe Public Schools a high level of educational opportunities. This budget reflects the continuous mission of the District in providing the level of educational services the community expects.



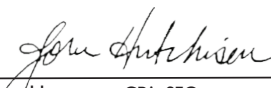
BRENT YEAGER
SUPERINTENDENT



KRISTIN SLAVIK
SENIOR BUDGET SPECIALIST



ERICA DERRINGTON
GRAPHIC COMMUNICATIONS MANAGER



JOHN HUTCHISON, CPA, SFO
CHIEF FINANCIAL OFFICER



LAURA MARION
BUDGET SPECIALIST



CURT FEHR
GRAPHIC DESIGNER

XVI. A Message From the Board of Education



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

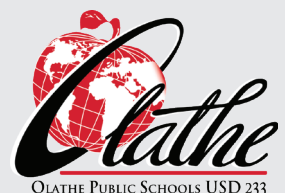
A quality school has people who...

- 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



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



Organizational Section — II

ANNUAL BUDGET SECTIONS

EXECUTIVE
SUMMARY

ORGANIZATIONAL SECTION

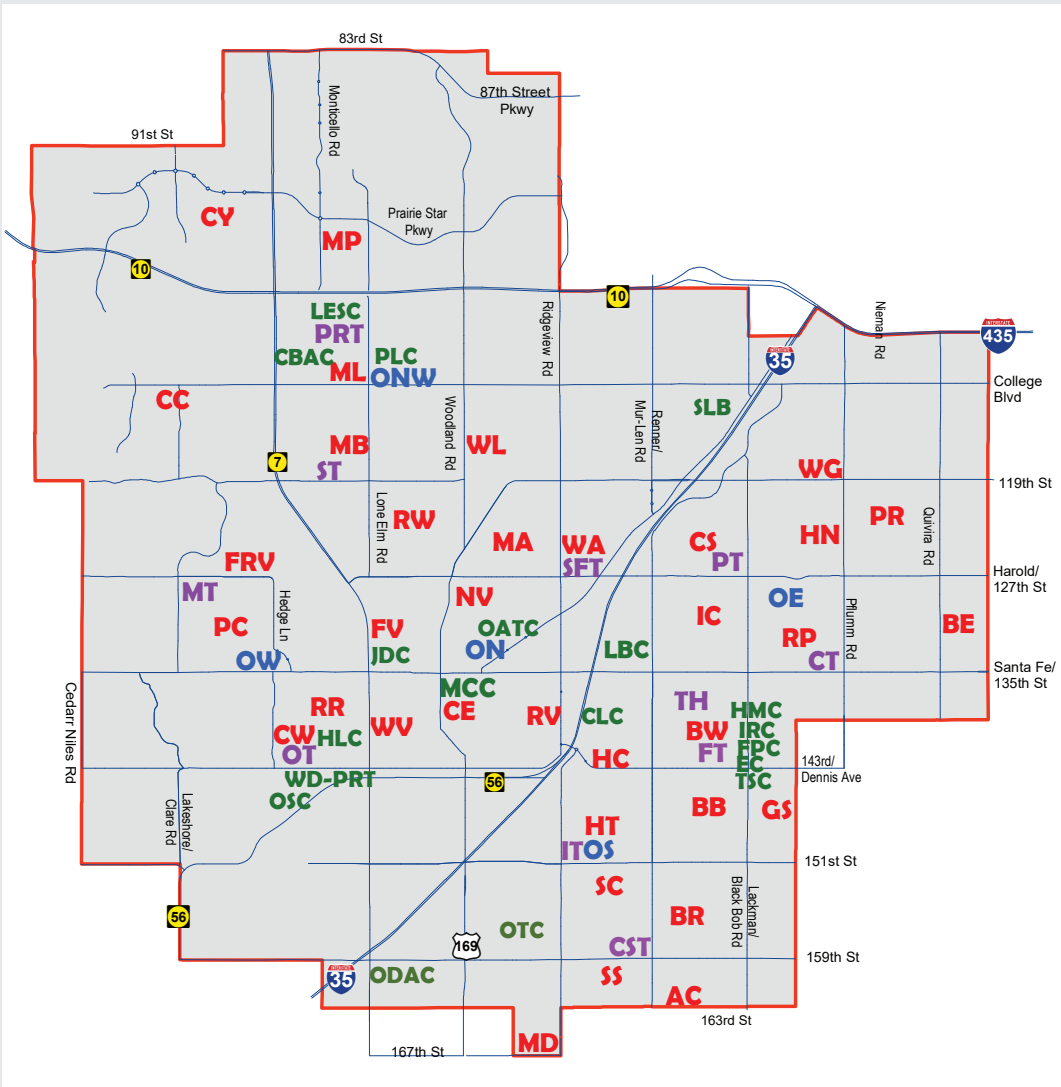
FINANCIAL
SECTION

INFORMATIONAL
SECTION

The Organizational Section of this budget describes the school district's organizational and management structure as well as the policies and procedures governing its administrative and financial operations.



District Map



LEGEND

Elementary School

Middle School

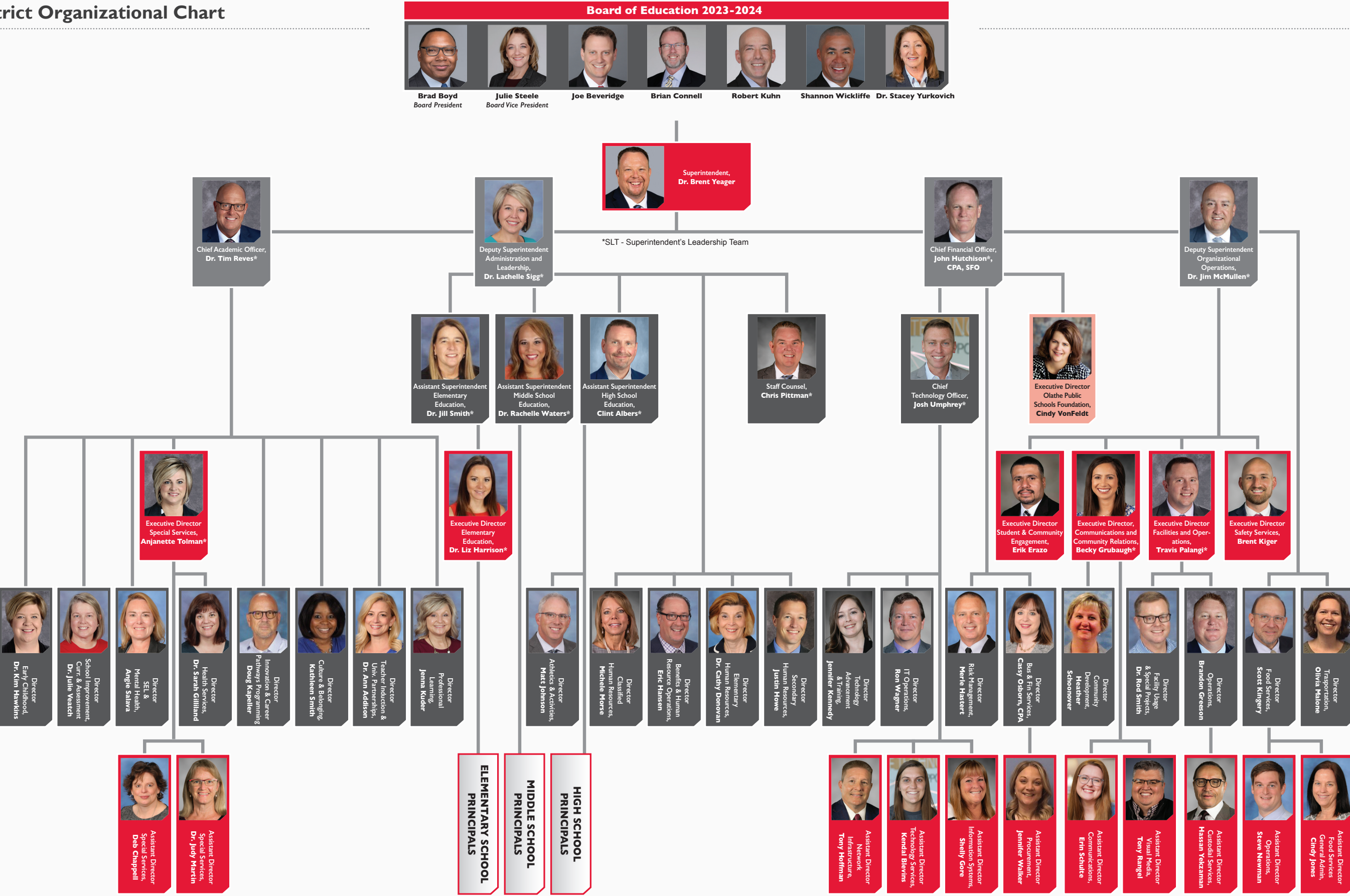
High School

Specialty School/
Support Building



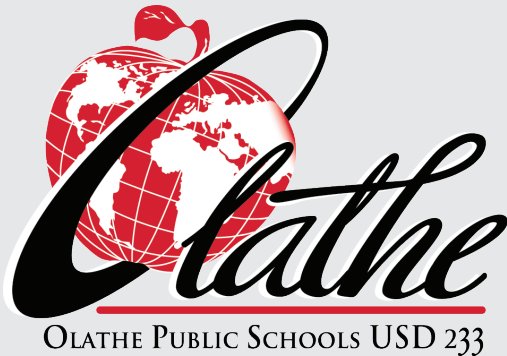
- AC Arbor Creek
- BE Bentwood
- BB Black Bob
- BW Briarwood
- BR Brougham
- CY Canyon Creek
- CC Cedar Creek
- CE Central
- CW Clearwater Creek
- CS Countryside
- FV Fairview
- FRV Forest View
- GS Green Springs
- HC Havencroft
- HN Heatherstone
- HT Heritage
- IC Indian Creek
- MD Madison Place
- MA Mahaffie
- MP Manchester Park
- ML Meadow Lane
- MB Millbrooke
- NV Northview
- PR Pleasant Ridge
- PC Prairie Center
- RW Ravenwood
- RP Regency Place
- RV Ridgeview
- RR Rolling Ridge
- SC Scarborough
- SS Sunnyside
- TH Tomahawk
- WG Walnut Grove
- WA Washington
- WV Westview
- WL Woodland
- CT California Trail
- CST Chisolm Trail
- FT Frontier Trail
- IT Indian Trail
- MT Mission Trail
- OT Oregon Trail
- PT Pioneer Trail
- PRT Prairie Trail
- SFT Santa Fe Trail
- ST Summit Trail
- OE Olathe East
- ON Olathe North
- ONW Olathe Northwest
- OS Olathe South
- OW Olathe West
- CLC Claire Learning Center
- CBAC College Boulevard Activity Center
- EC Education Center
- FPC Food Production Center
- HMC Harmony Early Childhood Center
- HLC Heartland Early Childhood Center
- IRC Instructional Resource Center
- JDC Juvenile Detention Center
- LESC Lone Elm Service Center
- LBC Lindenwood Business Center
- MCC Mill Creek Campus
- OATC Olathe Advanced Technical Center
- ODAC Olathe District Activity Center
- OTC Olathe Transportation Center
- OSC Operation Service Center
- PLC Prairie Learning Center
- SLB South Lake Building
- TSC Technology Support Center
- WD-PRT West Dennis Print

District Organizational Chart



*SLT - Superintendent's Leadership Team

Please flip page to see the Olathe Schools Organizational Chart



60 School Buildings

36 Elementary Schools (K-5)

10 Middle Schools (6-8)

5 High Schools (9-12)

ACCESS (at South Lake Building)*

Claire Learning Center

Harmony Early Childhood Center

Heartland Early Childhood Center

Juvenile Detention Center*

Mill Creek Campus

Olathe Advanced Technical Center

Prairie Learning Center

West Dennis Learning Center

II Special Services Buildings

College Boulevard Activity Center (CBAC)

Education Center

Food Production Center

Instructional Resource Center

Lindenwood Business Center

Lone Elm Service Center

Olathe District Activity Center (ODAC)

Operations Service Center

Technology Support Center

USD #233 Transportation Center

West Dennis Printing Center

*Non-district or rented locations

I. The District

Unified School District No. 233, Johnson County, state of Kansas, came into existence in 1965 when five school districts in the surrounding area unified to become what is more commonly known as Olathe Public Schools. The District provides educational services from pre-kindergarten through high school. Upon unification, the District gained legal authority to execute contracts and hold real property as it may require. As a unified school district, Olathe Public Schools possess the usual powers of a corporation for public purposes (K.S.A. 72-8201).

opportunities, the District supports a number of additional and alternative educational programs. These programs include: Head Start, e-Academy, Summer School, Extended School Year Programs, the Step Up diploma completion program, Hope, Soar, Choices, educational services at the Johnson County Juvenile Detention Center and educational services at Claire Learning Center for students residing on the KidsTLC campus, a third-party, psychiatric residential treatment facility.

Governance

The District is governed by a Board of seven elected officials who are residents of the District. Board members are elected to serve a four-year term with three or four seats coming up for election every two years. State statute grants Boards of Education the “authority to prescribe courses of study for each year of the school program and provide rules and regulations for teaching in the school district and general government thereof, and to approve and adopt suitable textbooks and study materials for the use therein subject to the plans, methods, rules and regulation formulated and recommended by the State Board of Education (K.S.A. 72-8205).”

District Size and Scope		
City	Population	Percentage of Students From
Lenexa	58,617	8.2%
Olathe	145,616	82.2%
Overland Park	197,726	7.8%
Shawnee	69,198	0.0%
Unincorporated Johnson County	11,052	0.5%
Outside of District		1.3%
	482,209	100.0%

I. The District

A Board of Education may not receive compensation from the school district for any work or duties performed; however members may be “paid their necessary expenses incurred in the performance of their official duties”. While the Board of Education governs the District through establishment of policy, the administration of the District is responsible for implementing systems and processes to carry out that policy on a daily basis.

Budget and Taxing Authority

Per state statute, every unified school district in the state of Kansas is considered a municipality and therefore must certify their annual budget amounts of ad valorem tax to be levied (including those levied to pay bond issues) to the County Clerk(s) within the county(ies) the school district boundaries fall. Unlike in many other states, in Kansas it is not the tax rate that is certified but rather the budgeted amount to be raised from the tax. Therefore, adjustments to the actual rate are made by the County Clerk(s) up until the time the tax bills are mailed in order to tax the budgeted amount. The budget amounts of ad valorem tax must be certified to the County Clerk(s) by October 1st of each year (K.S.A. 79-1801). Thereupon, the County Clerk(s) shall place the tax upon the tax roll(s) of the county(ies), in a manner prescribed by law and the tax shall be collected by the County Treasurer(s). In addition, a budget hearing is required to be held on or before the August 25th certification deadline for districts not required to hold a hearing for exceeding the district’s revenue-neutral rate. If the district will consider exceeding its revenue-neutral rate, the certification deadline moves to October 1st. In addition, a hearing is required to consider exceeding the district’s

revenue-neutral rate. The earliest possible date for this hearing is August 20th and the latest is September 20th. After these hearings the budget shall be adopted and submitted to the Kansas State Department of Education to ensure compliance with all statutes related to the financial operations of the unified school district. (K.S.A. 79-2933). The Director of the State Department of Education is charged with “preparing and prescribing forms for the annual budget and a summary of the proposed budget of school districts (K.S.A. 79-2926).” This format currently takes the form of a standardized set of electronic spreadsheets that are completed by all districts within the state. However, districts are free to provide their budgets in additional formats to other audiences such as their patrons. The fiscal year for each school district shall close on the last day of June.

In 2019, the Kansas Legislature enacted statute(K.S.A.72-5132) known as the “Kansas School Equity and Enhancement Act (KSEEA)” which provides an increase in per pupil funding and establishes a new school funding formula. The complete statute can be found in Section 4 – VIII located on pages 172-183 of this document. This budget has been created in compliance with these legal requirements.



II. Portrait of a Graduate

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 following pages contain 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.



II. Portrait of a Graduate

COGNITIVE

These competencies cover the cognitive domain which includes thinking, reasoning, and related skills.

Critical Thinking and Problem Solving

- Collect, assess and analyze relevant information
- Reason effectively
- Use systems thinking
- Make sound judgments and decisions
- Identify, define and solve authentic problems and essential questions
- Reflect critically on learning experiences, processes and solutions

Creativity and Innovation

- Use a wide range of idea creation techniques (such as brainstorming, divergent and convergent thinking)
- Elaborate, refine, analyze and evaluate their own ideas in order to improve and maximize creative efforts
- Demonstrate originality and inventiveness in work and understand the real world limits to adopting ideas
- View failure as an opportunity to learn; understand that creativity and innovation is a long-term, cyclical process of small success and frequent mistakes
- Act on creative ideas to make a tangible and useful contribution to the field in which the innovation will occur



II. Portrait of a Graduate

PERSONAL

These competencies cover the intrapersonal domain, which involves self-management, including the ability to regulate one's behavior and emotions to reach goals.

Initiative and Self-Direction

- Set goals with tangible and intangible success criteria
- Balance tactical (short-term) and strategic (long-term) goals
- Utilize time and manage workload efficiently
- Monitor, define, prioritize and complete tasks without direct oversight
- Go beyond basic mastery of skills and/or curriculum to explore and expand one's own learning and opportunities to gain expertise
- Demonstrate initiative to advance skill levels toward a professional level
- Demonstrate commitment to learning as a lifelong process

Resilience and Social & Emotional Well-Being

- Persist to accomplish difficult tasks and to overcome academic and personal barriers to meet goals
- Acquire and apply the knowledge, attitudes, and skills necessary to understand and manage emotions, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions
- Regulate behaviors and emotions in different situations to effectively manage stress and control impulses based on ethical standards, safety concerns, and social norms



II. Portrait of a Graduate

INTERPERSONAL

These competencies cover the interpersonal domain, which involves expressing information to others, as well as interpreting others' messages and responding appropriately.

Communication

- Articulate thoughts and ideas effectively using oral, written and nonverbal communication skills in a variety of forms and contexts
- Listen effectively to decipher meaning, including knowledge, values, attitudes and intentions
- Use communication for a range of purposes (e.g., to inform, instruct, motivate and persuade)
- Utilize multiple media and technologies, and know how to judge their effectiveness as a priority as well as assess their impact
- Communicate effectively in diverse environments (including multi-lingual)

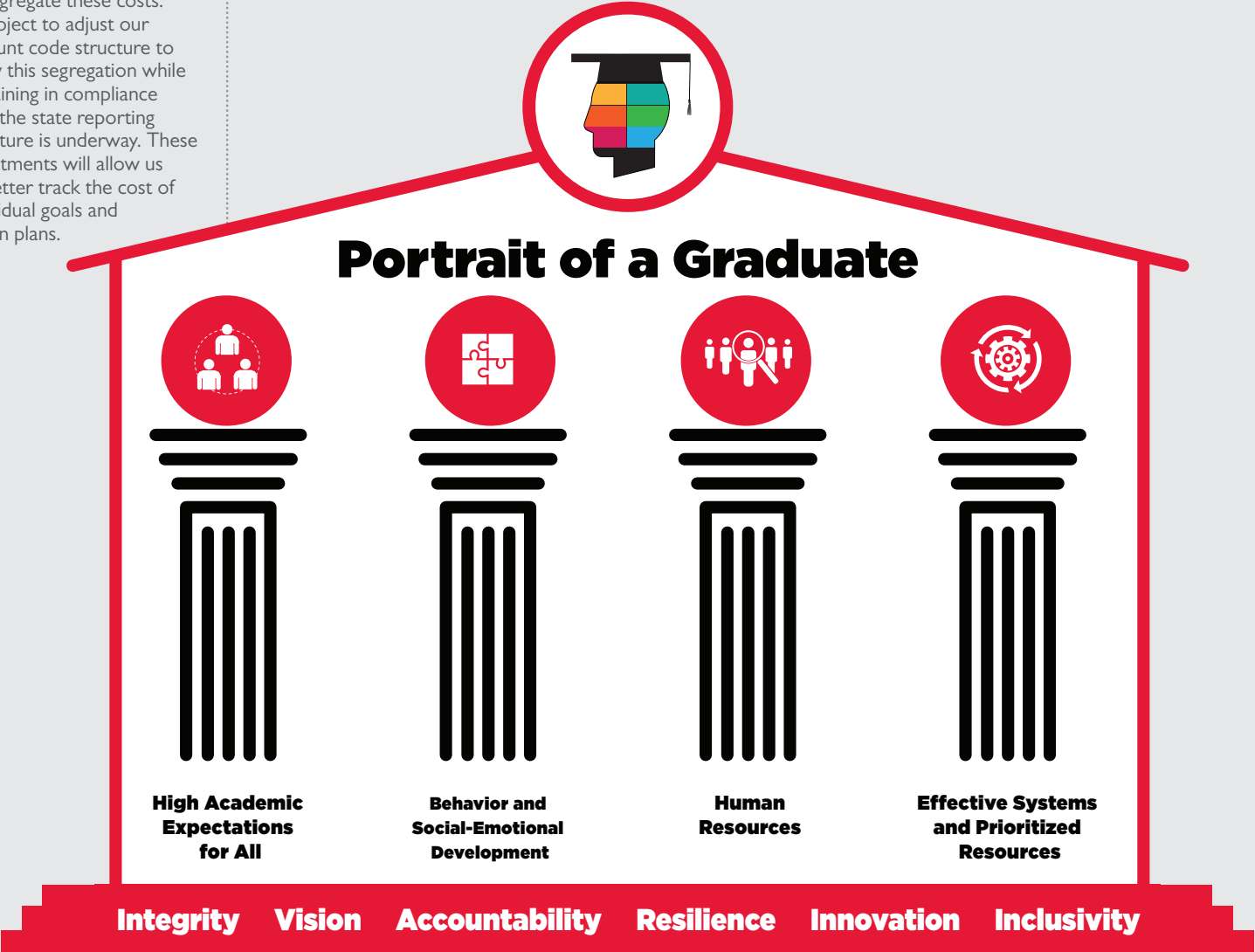
Social and Cross-Cultural Skills

- Learn from and work collaboratively with individuals representing diverse cultures, religions and lifestyles in a spirit of mutual respect and open dialogue in personal, work and community contexts
- Know when it is appropriate to listen and when to speak
- Conduct themselves in a respectable, professional manner
- Respect cultural differences and work effectively with people from a range of social and cultural backgrounds
- Leverage social and cultural differences to create new ideas and increase both innovation and quality of work



II. Portrait of a Graduate

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.

III. Strategic Framework

Strategic Framework

Relentless Pursuit of Excellence



GOAL I: High Academic Expectations for All



Every student will be challenged and supported through tiers of instruction by all staff to achieve a high standard of academic performance and growth.

Priority Outcome

- Standards-Based Instruction: Provide a guaranteed and viable curriculum to ensure that all students are on or above grade-level.

Initiatives

- Implementation and utilization of curriculum and assessment software.
- Focused instruction on priority standards in all content areas.
- Delivery of professional development related to standards-based instruction.

Priority Outcome

- Student Engagement: Ensure learning where students are active participants through relevant, rigorous, research-based instructional practices.

Initiatives

- Utilize research-based student engagement strategies for learning environments.
- Develop and incorporate a systems-wide common vocabulary for student engagement.
- Delivery of professional development related to student engagement.

Priority Outcome

- Professional Learning Communities: Establish a systemic, collective, data-driven culture with a focus on learning for all.

Initiatives

- Ensure learning for all students by focusing on the four Professional Learning Communities questions.
- Systematize Multi-tiered Systems of Support (MTSS) interventions in response to student data.
- Delivery of professional development related to professional learning communities.



III. Strategic Framework

Strategic Framework

Relentless Pursuit of Excellence



GOAL 2: Behavior and Social-Emotional Development for All



Every student will benefit from an educational experience that fosters their behavioral, social, and emotional development.

Priority Outcome

- Behavior and Social-Emotional Learning: Regulate behaviors and emotions in different situations to effectively manage stress and control impulses.

Initiatives

- Adoption, implementation and utilization of systemic behavior management framework.
- Integration of social emotional character development standards into all core curriculums.
- Implementation and utilization of pre-K through 12th grade social emotional learning.

Priority Outcome

- Mental Health: Identify, manage, and express a range of positive and negative emotions.

Initiatives

- Delivery of trauma-informed care professional development.
- Delivery of suicide awareness, prevention, and mental health training for all staff.
- Systematize Multi-tiered Systems of Support (MTSS) interventions in response to student need.

Priority Outcome

- Bullying Prevention: Respectful interactions with people from a range of social, cultural, and ideological backgrounds through development of positive relationships and acceptable actions.

Initiatives

- Partner with students, staff and families to build trust and relationships through curriculum and resources.
- Develop and maintain procedure for reporting, investigating, documenting, and consequenceing an act of bullying, harassment or cyber bullying.
- Systematize professional learning that supports reporting, investigating, documenting, and consequenceing an act of bullying, harassment or cyber bullying.



III. Strategic Framework

Strategic Framework

Relentless Pursuit of Excellence



GOAL 3: Human Resources



The district will attract, develop, engage and retain high quality talent.

Priority Outcome

- Leadership: Develop leaders with skills to identify, select, lead and hold their teams accountable.

Initiatives

- Define expectations of a leader and provide professional development.
- Assess and redefine the performance appraisal instruments and processes for leadership.
- Implement and maintain accountability structures.

Priority Outcome

- Recruitment, Selection and Development: Recruit, hire, develop and retain a diverse and premier work force, becoming the destination district for the best educational professionals.

Initiatives

- Enhance and refine recruitment plan to increase applicant pool reflective of a diverse work force.
- Continually improve selection processes through implementation of efficient recruitment instruments and methods.
- Develop and maintain work force retention and succession practices.

Priority Outcome

- Compensation and Benefit Alignment: Evaluate and enhance offerings to ensure competitiveness and support strategic initiatives.

Initiatives

- Ongoing market assessments of compensation and benefit practices and offerings.
- Continue to enhance communication of district benefits for recruitment, onboarding and retention of talent.
- Develop and sustain a culture of health and well-being.



III. Strategic Framework

Strategic Framework

Relentless Pursuit of Excellence



GOAL 4: Effective Systems and Prioritized Resources



All systems and resources will be aligned based on organizational data to achieve strategic initiatives. Improve efficiency (productivity, cost, etc.) while also making decisions (including resource allocations) that are grounded in strategic data and academic direction.

Priority Outcome

- Facilities and Infrastructure: Ensure the existence of safe, well-maintained school facilities and technology infrastructures which support student learning.

Initiatives

- Continually review and enhance site-based safety and security assessments.
- Align the strategic facilities plan to support the Portrait of a Graduate.
- Development and maintain sustainable technology systems to support the International Society for Technology and Education Standards (ISTE) and other applicable industry standards.

Priority Outcome

- Budget: Implement budgets and enhance fiscal efficiencies to support strategic and academic priorities.

Initiatives

- Maintain a program and initiative inventory.
- Implement and utilize program-based budgeting processes to support student learning.
- Align and adjust budget priorities in order to support strategic initiatives.

Priority Outcome

- Communications: Utilize communication systems for a range of purposes to inform, instruct, and motivate all stakeholders.

Initiatives

- Streamline and maintain the communications processes utilized throughout the district.
- Inform stakeholders regarding progress toward achieving strategic initiatives.
- Enhance stakeholder engagement through a variety of mediums.



III. Strategic Framework

Strategic Framework

Relentless Pursuit of Excellence



Diversity and Engagement Goal



Actively include and value all students and staff to meet their unique needs by providing equitable opportunities in order to develop their understanding and respect of differences, thus preparing them to live in an inclusive, global community and world.

Priority Outcome 1

Provide Training and Professional Development to increase the cultural awareness of all teachers, administrators and staff.

Initiatives

- Complete a district wide equity audit.
- Analyze and respond to areas on the districtwide equity audit.
- Maintain professional development plan for district staff that is aligned with the Strategic Plan.

Priority Outcome 2

Ensure a welcoming, safe, inclusive and equitable school community.

Initiatives

- Evidence of inclusive language and images in all buildings, signage, wall hangings, classroom, curriculum and library materials.
- Provide an opportunity to proactively respond to concerns by having an Equity Hotline for students and staff.
- Create supportive environments that empower, advocate, and celebrate affinity groups across the district for students and staff.

Priority Outcome 3

Increase student engagement and learning opportunities.

Initiatives

- Develop and implement programs for underrepresented students.
- Provide student leadership training.
- Respond to academic and social emotional learning to meet the various needs of all students.

(The following is taken from the Kansas State Department of Education's website www.ksde.org, Board of Education)
Kansans are demanding higher standards in academic skills, as well as employability and citizenship skills, and the need to move away from a "one-size-fits-all" system that relies exclusively on state assessments. This new vision for education in Kansas, gives direction for a more student-focused system and resources for individual success.

The Mission of the State Board of Education is to prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training, and character development according to each student's gifts and talents.

The Kansans CAN Vision is to Lead the World in the Success of Each Student.

Definition of a successful Kansas high school graduate: A successful Kansas high school graduate has the **academic** preparation, **cognitive** preparation, **technical** skills, **employability** skills and **civic engagement** to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.



IV. Classification of Revenue and Expenditures

The Kansas State Department of Education adopted a system for the classification of revenue and expenditures based on the State's statutory basis of accounting.

The District classifies revenues by fund and revenue source dimensions. Revenues are desegregated into three sources: Local Sources, State Sources and Federal Sources. Local sources include such receipts as property taxes and interest on investments. State sources consist of monies received by the District from the State according to the Kansas School Equity and Enhancement Act (KSEEA). Federal sources are those funds provided by the federal government, the largest of which includes the Title VI-B program for disadvantaged students.

The State also requires the District to classify expenditures by a combination of categories. The required expenditure dimensions include: fund, function and object. While not required, the District also classifies expenditures by physical location, budget responsibility, program and sub-program.

The District is required legally to prepare budgets at the fund, function and object level of classification. Accordingly, revenue and expenditures are presented herein at the level required by the Kansas Department of Education.

Revenue Descriptions By Function

1000 Revenue from Local Sources

1100 Taxes Levied/Assessed by the LEA: Compulsory charges levied by the Local Education Agency to finance services performed for the common benefit.

1110 Ad Valorem Taxes: Taxes levied by an LEA on the assessed value of real and personal property located within LEA which, within legal limits, is the final authority in determining the amount to be raised for school purposes.

1140 Back Taxes: (Delinquent taxes, Penalties, and Interest on Taxes) Revenue from penalties for the payment of taxes after the due date, and the interest charged on delinquent taxes from the due date of actual payment.

1300 Tuition: Revenue from individuals, welfare agencies, private sources and other LEA's for education provided by the LEA.

1400 Transportation Fees: Revenue from public and private sources as authorized by KSA 72-6498.

1500 Earnings on Investments: Revenue from holdings invested for earning purposes.

1600 Food Service: Revenue for dispensing food to students and adults.

IV. Classification of Revenue and Expenditures

Revenue Descriptions By Function (continued)

1000 Revenue from Local Sources

- 1700 District Activities: Revenue from school-sponsored activities that are controlled and administered by the school district (should not be commingled with proceeds from student activities).
- 1800 Revenue from Community Services Activities: Revenue from community service activities operated by an LEA (such as: skating facility).
- 1900 Other Revenue From Local Sources: Other revenue from local sources not classified above.
User Charges and Fines: Revenue from rental of real or personal property owned by a school or fines paid to the school.
Contributions and Donations From Private Sources: Revenue from a philanthropic foundation, private individuals, or private organizations for which no repayment or special service to the contributor is expected.
Textbook Sales and Rentals: Revenue from the rental or sale of textbooks, workbooks and materials which are supplemental to textbooks.
State Aid Reimbursements: Includes: Juvenile Detention/Flint Hills Job Corp. and State Aid received as a result of adjustments to prior year PL382 deduction and Teacher Mentoring Program.
Miscellaneous: Revenue from local sources not provided for elsewhere. (Such as: Driver Education fees, shop fees, art fees, chemistry fees, etc.)

2000 Revenue from County Sources

- 2400 Motor Vehicle Tax/Recreational Vehicle Tax:

3000 Revenue from State Sources

- 3100 Unrestricted Grants-In-Aid: Revenue recorded as grants by the LEA from State funds that can be used for any legal purpose desired by the LEA without restriction.
- 3200 Restricted Grants-In-Aid: Revenue recorded as grants by the LEA from State funds that must be used for a categorical or specific purpose.

4000 Revenue from Federal Sources

- 4100 Unrestricted Grants-In-Aid Direct From the Federal Government: Revenues direct from the Federal Government as grants to the LEA that can be used for any legal purpose desired by the LEA without restriction.
- 4300 Restricted Grants-In-Aid Direct from the Federal Government: Revenue direct from the Federal Government as grants to the LEA which must be used for a categorical or specific purpose.



IV. Classification of Revenue and Expenditures

Revenue Descriptions By Function (continued)

- 4500 Restricted Grants-In-Aid From the Federal Government Through the State: Revenues from the Federal Government through the State as grants to the LEA which must be used for a categorical or specific purpose. Bilingual Aid, Vocational Aid (Carl Perkins), Regular Aid (Carl Perkins, etc.), Special Project Aid, Adult Education Aid, Child Nutrition Aid (Food Service), Handicapped Aid (Special Education), Medicaid (through SRS's contractor), Pre-K Pilot Grant (TANF), Pre-K Pilot Grant (GEER), Other Restricted Grants-In-Aid from the Federal Government (through the State), Title I, Title VI, Title II, Title IV (Drug Free), Title III, ESSER I (CARES Act), ESSER II (CRRSA), ESSER III (ARP)

5000 Other Financing Sources

- 5100 Issuance of Bonds: The face amount of the bonds that are issued.
- 5200 Transfers: (Inter-fund) Amounts available from another fund which will not be repaid. Transfer from General Fund, Transfer from Special Liability Expense Fund (to Special Reserve Fund), Transfer from Contingency Reserve Fund

Transfers from: General Fund, Supplemental General Fund, K-12 At-Risk, Bilingual, Contingency Reserve, Driver Training, PK At-Risk, Professional Development, Parent Education, Summer School, Virtual School, Vocational Education, Textbook, or Special Education.

Expenditure Descriptions By Function

The function describes the activity for which a service or material object is acquired. The functions of a Local Education Agency (LEA) are classified into five broad areas: Instruction, Support Services, Operations of Non-Instructional Services, Facilities Acquisition and Construction and Other Outlays. Functions are further broken down into sub-functions, service areas and areas of responsibility. Each of these levels consists of activities which have somewhat the same general operational objectives. Furthermore, categories of activities comprising each of these divisions and subdivisions are grouped according to the principle that the activities can be combined, compared and are related.

An effort has been made to group together functions in relation to the magnitude of expenditures typically found in the LEA. This grouping corresponds to the categories most frequently requested in reporting to external authorities, especially the federal government. The numbering code for functions are always in even thousands, such as 1000; 2000; 3000; etc.

Listed below are the five major functional categories and their description:

1000 Instruction:

Instruction includes the activities dealing directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving

IV. Classification of Revenue and Expenditures

Expenditure Descriptions By Function (continued)

co-curricular activities. Teaching may also be provided through some other approved medium such as two-way interactive video, television, radio, telephone and correspondence. Included here are the activities of aides or classroom assistants of any type (clerks, graders, teaching machines, etc.) which assist in the instructional process.

2000 Support Services:

Support services provide administrative, technical (such as guidance and health) and logistical support to facilitate and enhance instruction. These services exist to fulfill the objectives of instruction, community services and enterprise programs, rather than as entities within themselves.

2100 Support Services - Students:

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Include only staff in attendance and social work services, substance abuse, guidance, health, psychology, speech pathology and audiology.

2200 Support Services - Instruction:

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

2300 Support Services - General Administration:

Activities concerned with establishing and administering policy for operating the LEA. These include only board of education staff, board secretary/clerk staff, staff relations and negotiations staff, the superintendent's staff, assistant superintendents, area directors and the superintendent.

2400 Support Services - School Administration:

Activities concerned with overall administrative responsibility for a school. Include only the staff of the office of the principal (including vice-principals and other assistants), full-time department chairpersons and the principal.



IV. Classification of Revenue and Expenditures

Expenditure Descriptions By Function (continued)

2500 Support Services - Central Services:

Activities that support other administrative and instructional functions including fiscal services, human resources, planning, and administrative information technology.

2600 Support Services - Operation and Maintenance:

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and equipment in effective working condition and state of repair. These include the activities of maintaining safety in the buildings, on the grounds and in the vicinity of schools.

2700 Support Services - Student Transportation:

Activities concerned with conveying students to and from school, as provided by State and Federal law. This includes trips between home and school and trips to and from school activities.

2900 Other Support Services :

All other support services not classified elsewhere in the 2000 series. (Includes room and board for Special Education students.)

3000 Operation of Non-Instructional Services:

Activities concerned with providing non-instructional services to students, staff or the community. This would include such activities as food service operations, enterprise operations (such as LEA bookstores) and community services (such as recreation, public library and historical museum).

4000 Facilities Acquisition and Construction:

Activities concerned with acquiring land and buildings; remodeling buildings; constructing buildings and additions to buildings; initially installing or extending service systems and other built-in equipment; and improving sites.

5000 Debt Service:

A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These are classified under Debt Service. Activities related to servicing the long-term debt of the school district, including payments of principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt, capital lease payments and other long-term notes. Interest on short-term notes or loans is charged to function 2513.

IV. Classification of Revenue and Expenditures

Expenditure Descriptions By Object

The final breakdown of expenditures is called object codes. The object codes include such expenditures as salaries, employee benefits, purchased services, supplies and equipment.

Listed below are the nine major object codes and their definitions:

100 Personal Services - Salaries:

Amounts paid to all employees of the district. Includes: gross salary for personal services rendered while in the payroll of the district and insurance payments reduced under section 125 plan.

200 Employee Benefits:

Amounts paid by the district on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such payments are fringe payments, and while not paid directly to employees, nevertheless, are part of the cost of personal services.

300 Purchased Professional and Technical Services:

Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

400 Purchased Property Services:

Services purchased to operate, repair, maintain and rent property owned or used by the district. These services are performed by persons other than district employees.

500 Other Purchased Services:

Amounts paid for services rendered by organizations on personnel not on the payroll of the district (separate from Professional and Technical Services or Property Services). While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

600 Supplies and Materials:

Amounts paid for items that are consumed, worn out, or deteriorated through use.

700 Property:

Expenditures for acquiring fixed assets, including land or existing buildings; improvements of grounds; initial equipment; additional equipment; and replacement of equipment.

IV. Classification of Revenue and Expenditures

Expenditure Descriptions By Object (continued)

800 Debt Service and Miscellaneous:

Amounts paid for goods and services not otherwise classified above.

900 Other Items
(Appropriate Funds Only):

This series of codes is used to classify transactions which are not properly recorded as expenditures to the LEA, but require budgetary or accounting control. These include redemption of principal and interest on long-term debt and fund transfers. Used with governmental funds only.



IV. Classification of Revenue and Expenditures

INSTRUCTION

Instructional Salaries
Substitutes
Health, Dental and Fixed Benefits
Communications
Textbooks
Building Supplies
General Supplies
Summer School
Testing and Assessment
Instructional Equipment
Student Activities
 Extra-Curricular Salaries for Sponsors
 Student Insurance
 Commencement
 Building Activities

STUDENT SUPPORT SERVICES

Guidance
Health Salaries
Health, Dental and Fixed Benefits
Health Supplies

INSTRUCTIONAL STAFF SUPPORT

Consultant Supervisors and Other Salaries
Media Center Salaries
Aides Salaries
Health, Dental and Fixed Benefits
Library Books and Audio Visual
Curriculum Programs

GENERAL ADMINISTRATION

General Administration Salaries
Health, Dental and Fixed Benefits
Audit
Legal
Supplies and Forms
Board Expenses
Community Services and Relations

SCHOOL ADMINISTRATION

Building Administration Salaries
Health, Dental and Fixed Benefits

BUSINESS, HUMAN RESOURCE, TECHNOLOGY, STUDENT AND PLANNING SERVICES

Administration Salaries
Health, Dental and Fixed Benefits
Business Supplies and Materials

OPERATIONS and MAINTENANCE

Operations and Maintenance Salaries
Contracted Custodial Services
Health, Dental and Fixed Benefits
Audio Visual, Instrument, Equipment Repairs
General Insurances
Contracted Services
Security
Freight
Leases (Copier, Computer, Vehicle)
Maintenance Supplies
Custodial Supplies
Energy Education and Supplies
Fuel
Custodial Uniforms
Utilities:
 Water
 Sanitation
 Gas
 Electricity

MOST COMMONLY USED MAJOR OBJECT AREAS

While according to the accounting structure outlined previously, any object code could possibly exist within each of the functional areas; typically, we find specific expenditures only within certain functions. The adjacent chart shows the most commonly used major object areas within functional areas applied by the District.



STATE STATUTE SEQUENCE AND TIMETABLE

When Not Exceeding Revenue- Neutral Rate

1. Preparation of the budget for the succeeding calendar year on or before August 25th.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 12th.
3. Public hearing on or before August 24th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

When Exceeding Revenue- Neutral Rate

1. Preparation of the budget for the succeeding calendar year on or before September 20th.
2. Publication of notice of hearing to consider exceeding the district's revenue-neutral rate on or before September 10th and at least 10 days prior to hearing date.
3. Publication in local newspaper of the proposed budget and notice of public hearing on or before September 10th and at least 10 days prior to hearing date.
4. Public hearing to consider exceeding the district's revenue-neutral rate no earlier than August 20th and no later than September 20th.
5. Public hearing on proposed budget on or before September 20th, but at least 10 days after publication of notice of hearing.
6. Adoption of the final budget on or before September 20th.

Olathe Public Schools Annual Budget

V. Summary of Significant Accounting Practices

Financial Statements

The financial statements are presented on the modified accrual basis of accounting for all Governmental and Agency Funds. Revenues are recognized when they become both measurable and available for use during the year. Under the modified accrual basis of accounting, available means due within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities for the current period. Grants and assistance awards made on the basis of entitlement periods are recorded as receivables and revenues when the related expenditures are incurred. Monies received before the revenue recognition criteria have been met are reported as deferred revenue.

Generally, expenditures are recognized when the related fund liability is incurred. Debt service resources are provided during the current year for payment of general long-term debt principal and interest due early in the following year and; therefore, the expenditures and related liabilities have been recognized in the Debt Service Fund.

Governmental Fund types are accounted for on a current financial resources measurement focus. Governmental Fund operating statements represent increases and decreases in net current assets. Their reported fund balance is considered a measure of available spendable resources.

Kansas statutes require an annual operating budget be legally adopted at the individual fund level for the general funds, special revenue funds (unless specifically exempted by statute) and Bond and Interest fund.

Beginning with the 2021-22 budget year, the applicable statutes provide for two different timetables in the adoption of the legal annual operating budget, dependent on whether or not the district intends to levy taxes at a rate in excess of the Revenue Neutral Rate (RNR). The RNR quantifies the property tax rate in mills that would generate the same property tax revenue in dollars as levied during the previous tax year using the current tax year's total assessed valuation.

Districts planning to exceed the revenue neutral rate must hold a separate RNR public hearing in addition to the hearing on the proposed budget, thus extending the budget adoption deadline from August 25th to September 20th. Details of the two timelines are outlined in the sidebar to the left. The Olathe Public Schools Board of Education passed a resolution to exceed its revenue neutral tax rate for the 2022-23 budget.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after the publication, the hearing may be held and the governing body may amend the budget at that time.

VI. District Annual Operating Budget Policies

The statutes permit transferring budgeted amounts between line items within an individual fund. Management may transfer appropriations within an individual fund without the approval of the Governing Body. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

A legal operating budget is not required for capital projects funds, trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the Governing Body.

Reporting Policies

The accounting system accumulates financial information on a budgetary basis by fund. Regular monthly financial reports are presented to the Board summarizing activity by fund, or groups of funds and in aggregate. An independent certified public accounting firm is selected by the Board to perform annual audits. Their opinion on the District's financial statement is issued publicly with the annual financial statements and schedules of expenditures of federal awards.



The District uses the following fund categories to record its financial activities:

Operating/Dependent Funds

- General Fund
- Supplemental General
- 4-Year-Old and K-12 at Risk
- Bilingual
- Virtual Education
- Professional Development
- Parents as Teachers (Olathe)
- Special Education
- Career & Technical Education
- Contingency Reserve

Restricted/Independent Funds

- Federal
- Summer School
- Driver Training
- Food Service
- Health Care Reserve
- Risk Management
- Workers Comp
- Textbook & Student Materials
- Gifts and Grants
- Special Liability

Capital Improvement and Debt Retirement Funds

- Capital Outlay
- Bond and Interest
- Special Assessment
- Construction

Flow Through Funds

- KPERS
- Extraordinary Growth
- Cost of Living

Agency Fund

- Building Student Activities

Fiscal Agent Fund

- Parents as Teachers (Consortium)

VII. District Fund Structure

The District uses the following fund categories to record its financial activities:

<p>Operating/Dependent Funds</p> <p>The funds represented in this group are: <i>General</i>, <i>Supplemental General</i> and all State identified <i>Special Revenue</i> funds that receive the majority of their revenue through <i>General</i> and <i>Supplemental General</i> fund transfers. While the <i>Special Revenue</i> funds in this group do have some fund specific revenue, it accounts for a small percentage of the total fund revenue.</p>	<p>Restricted/Independent Funds</p> <p>These funds represent all the other funds accounted for on the Treasurer Report and associated with the State Budgeting process. While some of these funds may receive transfers from the <i>General</i> and <i>Supplemental General</i> 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.</p>	<p>Capital Improvement and Debt Retirement Funds</p> <p>These funds represent revenues and expenditures related to the capital improvements of District facilities. The <i>Capital Outlay</i> fund supports ongoing maintenance and renovations, while the <i>Construction</i> funds are related to bond elections approved for the construction of new schools and major additions to existing facilities. The <i>Construction</i> funds receive their revenue from the sale of bonds approved through bond elections from the community. The payback of those bond sales occurs through the <i>Bond and Interest</i> fund. For this reason, while we show the expenditures for construction, we do not include the expenditure in the summary sheets because that expense is already captured in the Bond and Interest payments.</p>
<p>Flow Thru Funds</p> <p>The funds in this category do not truly reflect any Board decisions on planned or budgeted expenditures. These funds are required by state statute to capture the accounting process of the collection of revenue through property taxes or state revenue for the sole purpose of returning to the state as a reimbursement.</p>	<p>Fiduciary Funds</p> <p>Trust and agency funds account for assets held by the District in a trustee or agent capacity.</p>	

District staff in the Business and Financial Services Division manage more than 75 funds throughout the year. These funds are divided into categories of *Operating/Dependent*, *Restricted/Independent*, *Capital*

Improvement and Debt Retirement, *Flow Thru*, *Agency and Fiscal Agent* funds. See the financial section of this document for a more in-depth discussion of these funds.

VIII. Basis of Budgeting Funds

Kansas statutes require that a 12-month operating budget for the General fund and an 18-month operating budget for the Supplemental General fund, special revenue funds (unless specifically exempted by statute) and debt service fund legally be adopted. All budgeted amounts in the financial statements are shown on a 12-month basis for comparative purposes.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of these individual funds.

A legal operating budget is not required for capital project funds, most trust funds and the following special revenue funds: textbook rental, contingency reserve fund and career and technical education. Spending in funds which are not subject to the legal annual operating budget requirements are controlled by Federal

regulations, other statutes or by the use of internal spending limits established by the governing body.

All legal annual operating budgets are prepared using the cash basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract.

All unencumbered budget appropriations lapse at year-end, except for capital project funds which are carried forward until such time as the project is completed or terminated. Accordingly, the actual data presented in the budgetary comparison statements differ from the data presented in financial statements prepared in accordance with generally accepted accounting principles (GAAP).



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

21st Century High School Academies:

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

Adult Education (Step Up):

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

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

Advancement Via Individual Determination (AVID):

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

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

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

Elementary Dual-Language Spanish Immersion Program:

Olathe offers a Dual-Language Spanish Immersion Program at Black Bob and Manchester Park elementary schools. With 2023-2024 being the fourth year of this program, each school has sections of dual language immersion in Kindergarten, 1st, 2nd, and 3rd grade. The program will continue to grow by two sections each year as the first cohort moves through elementary.

IX. Budget Administration and Management

Budget administration and management is the process of regulating expenditures during the fiscal year to ensure they do not exceed authorized amounts and they are used for intended, proper and legal purposes. The management of the budget is accomplished in a variety of ways: monitoring program implementation, controlling expenditures, tracking revenue receipts, making corrections in expenditure allocations to reflect changes in costs and reporting to the Board and public on fiscal operations.

During the preparation of the budget, the document serves as the vehicle for planning and resource allocation decisions in the District. After the budget is adopted by the Board in September and the appropriations made to the various accounts, it then becomes the major fiscal management tool for administering and controlling expenditures. There are, however, other budget administration and management issues important to the budget process which are discussed below.

Organization for Budget Management

The overall spending and revenue plans are coordinated by District staff to keep total expenditures within available revenues. District level coordination also is exercised in such areas as personnel policies which are established and monitored centrally to maintain general uniformity and compliance with negotiated agreements as well as State and Federal statutes. However, budgetary allocations to responsibility cost centers, particularly the building budget appropriations, are provided a lump-sum amount in specified categories. Decisions on how to allocate the appropriations within these categories are made at the site or department level.

Expenditure Control and Approvals

Every dollar of expenditure included in this budget is assigned to a District employee as a cost center manager for that particular piece of the budget. This person may be a central office administrator, special use facility administrator, building

principal, coordinator or other staff member. These cost center managers are responsible to control and manage their piece of the budget. Each of the cost center managers is authorized to approve the expenditure of funds within the respective responsibility cost center appropriations, provided that funds are expended in accordance with District purchasing procedures and legal requirements.

The financial management system (PowerSchool's BusinessPlus) used to track budgets will not allow expenditures to be incurred unless they are properly classified and authorized by the cost center manager. This interactive on-line system provides cost center managers immediate budget information as well as reporting capabilities whenever required.

Cost center managers are authorized to work within their total budget allocations to meet the needs of the programs they serve. This means they may overspend some account numbers while underspending others as long as they work within their bottom line. Thus, every expenditure appropriation in the District's budgets is assigned to a responsibility cost center manager who is accountable for the proper expenditure of funds.

IX. Budget Administration and Management

Encumbrance Control

Another important component in the District's financial control and reporting system is the encumbrance of funds. Encumbrances are obligations in the form of purchase orders, contracts, or salary commitments chargeable to an account number and for which the appropriation is reserved. The purpose for the encumbrance of funds is to insure obligations are recognized as soon as financial commitments are made. Otherwise, the accounting system would only record actual amounts entered into the expenditure accounts, not those that are planned or anticipated. In short, the encumbrance of funds is an important control measure to prevent the inadvertent over-expenditure of budget appropriations due to the lack of information about future commitments.

Management of Information and Reporting for Control

The District maintains an interactive, on-line budgetary accounting and control system (PowerSchool's BusinessPlus software) that provides reports to assist the Board, business personnel and responsible cost center managers in administering, monitoring and controlling the implementation of the budget. The information from the automated accounting information system is important and relevant in evaluating the financial condition of the District and the fiscal performance of responsible cost center managers.

The reports produced from the information system are designed for specific District needs and to meet State and Federal reporting requirements. Among the most important documents for management control purposes are expenditure reports prepared by function and responsibility cost center. Revenue reports also are prepared that track receipts against budget.



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

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

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

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

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

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

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



Title I Program: Schools qualify for the federally funded Title I program based on the percentage of students within the school who have free or reduced lunch status. In Olathe, the range for qualifying schools is from a high of 85.14% to 55.63% with 10 schools served. The qualifying schools are Central, Countryside, Fairview, Havencroft, Indian Creek, Northview, Ridgeview, Rolling Ridge, Washington and Westview.

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

These staff members also work with the classroom teachers to coordinate reading and math instruction. The Title I program must supplement, not supplant service to students. Approximately 1,643 students receive Title I benefits, as of May 2023.

Benefits of the Program:

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

Expenditures:

- We will receive a total of \$2,649,981 for 2023-24, from Title I formula funds to support our programs in the 10 elementary schools.

X. District Annual Operating Budget Policies

A planned, systematically prepared budget for operating, debt payment and capital is essential in the management of the District. The Board delegates to the Superintendent the authority to develop a budget for the Board's consideration.

The District budget shall be prepared by the Superintendent in cooperation with

selected District employees and shall reflect the District's educational goals. The Board encourages detailed cost analysis studies of all programs funded by the District's budget. The District shall fund the operating budget according to approved fiscal and budgetary procedures required by the State of Kansas.

- The Board will establish priorities for the District on a short-term, immediate and long-range basis.
- The Board shall conduct budget hearings according to state law. (K.S.A. 79-2927; 79-2929; 79-2933)
- The Superintendent will be responsible for developing the budget cover letter. It is recommended that the letter include a restatement of the goals and objectives of the District and a list of budget priorities. A detailed breakdown of line item expenditures explained in terms of how the budget meets the goals and objectives of the District and enhances completion of priority programs.
- All recommendations of the Superintendent and staff will be presented to the Board no later than the regular Board meeting in September.
- All budget reports, cover letters and copies of the draft budget will be made available to interested patrons after being made available to the Board.
- Deadlines and time schedules are established by the administrative staff and approved by the Board.
- An encumbrance shall be made when a purchase is made or when an approved purchase order is processed. All encumbrances shall be charged to a specific fund.
- Recommendations of the Superintendent and professional staff concerning the District's educational program and related budget figures will be presented to the Board prior to submission of the tentative draft budget.
- A preliminary draft of the District's budget will be submitted by the Superintendent to the Board in July of each year. A cover letter together with supporting schedules explaining the rationale and contents of the budget's line items and projected special fund expenditures will accompany the draft budget.

XI. Budget Development Process

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.



XII. 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.



XII. Budget Adoption, Implementation and Evaluation

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.



Other Sustaining Local Revenue Sources

In addition to traditional revenue sources from local, state and federal government sources, Olathe Public Schools obtains local revenue from other sources that either offset the cost of the programs being supported, or generate additional funds to support general education programs. These local sources include:

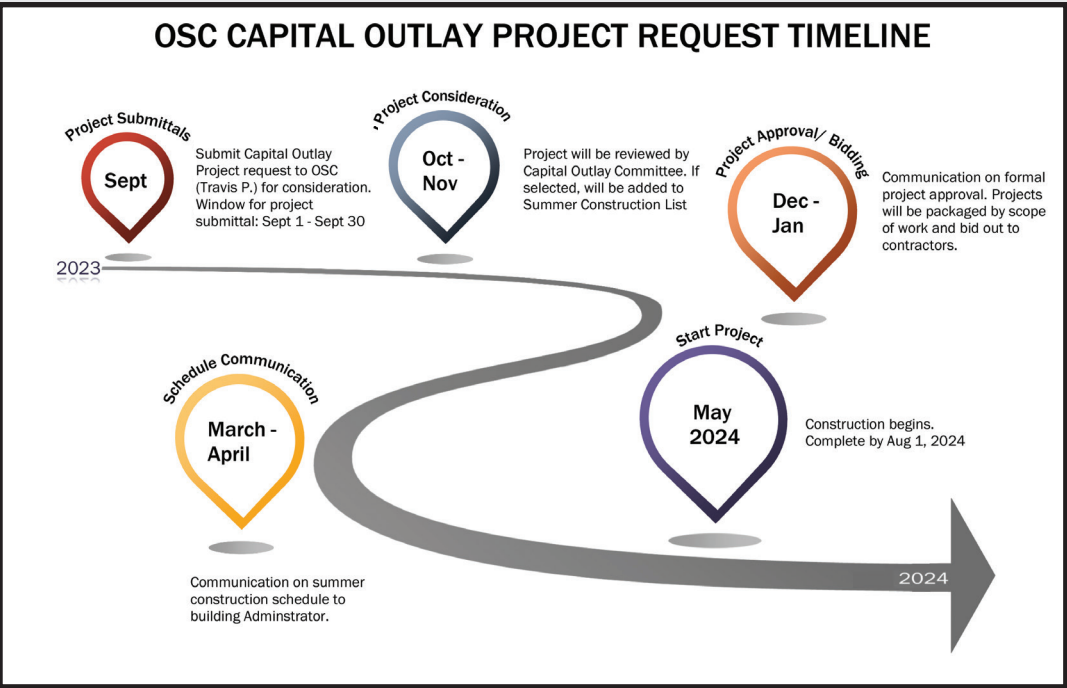
Source	Revenues in 2022-23
Facility Rental	\$1,014,787
Cell Tower Lease	\$11,880
Pre-School Peer Model	\$198,334
Purchasing Card Rebates	\$59,759
AP Institute and Summer Conference Registration Fees	\$108,250
ePayables Reimbursements	\$137,046

XIII. 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.



XIII. 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



XIV. 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.*

XIV. Budget Development Process and Goals

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%.

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, 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



XIV. 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.

XIV. 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".





Financial Section — III



ANNUAL BUDGET SECTIONS

EXECUTIVE
SUMMARY

ORGANIZATIONAL
SECTION

**FINANCIAL
SECTION**

INFORMATIONAL
SECTION

Budgets are financial planning and decision-making documents. They contain information to assist public officials with revenue-raising and spending decisions. Because budgets are financial documents, they place heavy emphasis on the presentation of financial data and more specifically, budgetary data. This Financial Section presents the heart of the school budget document — the budget financial schedules. These schedules present the past, present and future budgets for our school district.

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 2023-24 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:

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/w 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

I. 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.

I. Budget Schedules

Operating/Dependent Funds

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual Budget 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Revenues								
Local								
Motor/Recreational Vehicles Taxes	4,416,845	4,230,431	4,238,250	4,187,231	4,169,838	4,253,235	4,338,299	4,425,065
Tuition	24,280	37,695	46,382	0	0	0	0	0
Other	328,467	331,550	408,349	377,579	359,850	385,285	373,076	372,737
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
County								
Ad Valorem Tax	41,188,972	42,679,358	43,991,681	44,885,293	46,781,321	48,025,306	48,350,996	48,842,683
State								
General State Aid	186,358,212	191,357,247	195,344,492	195,637,717	201,477,111	199,382,889	196,618,592	198,516,284
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
KPERS State Aid	0	0	0	0	0	0	0	0
Federal								
Medicaid/Grants	7,316,027	7,906,687	10,808,457	8,689,241	8,513,363	9,338,286	8,845,694	8,906,613
Other	0	14,160	0	0	0	0	0	0
TOTAL REVENUES	306,538,950	315,190,090	319,885,385	321,116,062	328,813,525	328,877,608	326,264,453	329,911,983
Expenditures								
Instructional Services								
Employee Salaries & Benefits	191,905,060	204,547,792	206,734,728	202,054,871	206,642,514	207,814,730	206,249,144	208,926,642
Professional & Technical Services	307,575	779,462	888,647	1,095,904	1,096,479	1,097,250	1,088,575	1,094,665
Other Purchased Services	4,282,947	3,860,644	4,152,852	3,220,715	3,524,336	3,492,215	3,411,611	3,406,115
Supplies & Materials	3,225,428	3,698,898	4,181,274	3,125,485	3,470,865	3,409,751	3,120,517	2,933,919
Equipment	290,068	602,562	393,398	235,208	268,815	260,836	253,810	254,653
Other	9,393	32,854	34,139	29,877	27,246	26,968	26,165	26,174
Support Services- Students								
Employee Salaries & Benefits	28,711,714	28,818,040	29,470,617	29,055,039	30,577,624	30,862,858	30,873,170	31,316,094
Professional & Technical Services	314,892	242,523	391,897	460,079	696,970	702,204	705,911	712,135
Other Purchased Services	23,763	13,310	16,988	20,628	22,180	22,032	21,547	21,584
Supplies & Materials	99,016	124,287	103,677	153,996	113,275	112,286	109,747	109,602
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	12,410,144	13,225,566	13,779,489	11,857,665	12,023,225	11,987,343	11,695,271	11,792,763
Professional & Technical Services	319,157	202,663	306,093	276,383	242,680	243,033	240,108	242,057
Other Purchased Services	85,371	34,301	55,254	67,864	60,480	61,318	59,285	58,901
Supplies & Materials	983,418	1,187,910	1,105,521	831,773	931,587	908,902	878,303	876,999
Equipment	0	940	0	367	1,649	1,624	1,560	1,556
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
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

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. For 2023-24, we expect a slight decline in enrollment that will continue into future years, creating a different kind of financial pressure then we have seen for decades. 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 2019-20	Actual 2020-21	Actual Budget 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	21,808,795	22,351,439	23,199,711	22,528,676	23,606,372	23,557,930	23,023,007	23,228,956
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	5,596	4,208	5,906	7,448	16,907	16,861	16,746	16,738
Equipment	823	239	814	2,150	2,800	2,800	2,800	2,800
Central Services								
Employee Salaries & Benefits	7,392,324	9,884,467	5,301,319	9,691,929	10,236,740	10,180,505	9,879,752	9,949,757
Professional & Technical Services	973,984	1,034,900	928,398	974,797	1,018,300	1,002,679	963,424	960,644
Other Purchased Services	0	64,241	70,123	137,488	80,200	78,970	75,878	75,659
Supplies & Materials	73,335	114,784	186,242	192,850	194,100	191,123	183,640	183,110
Equipment	7,857	3,707	4,613	9,072	6,702	6,599	6,341	6,323
Other	135,903	26,570	5,735	25,442	30,240	29,776	28,610	28,528
Operations & Maintenance Services								
Employee Salaries & Benefits	906,811	849,606	1,020,440	1,281,818	1,296,910	1,277,015	1,227,020	1,223,479
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	1,097,951	1,006,504	1,318,290	1,464,720	1,544,150	1,520,762	1,461,987	1,457,824
Supplies & Materials	1,356,425	6,682,273	1,758,324	1,795,854	1,793,439	1,756,278	1,698,777	1,694,745
Utilities	5,339,170	172,234	6,099,105	6,844,572	8,791,213	7,149,082	7,236,277	7,464,947
Equipment	9,601	475	13,099	5,276	11,600	11,422	10,975	10,943
Transportation Services								
Employee Salaries & Benefits	123,640	219,420	227,173	230,586	239,130	242,664	245,104	249,396
Transportation Services	13,712,394	14,704,958	12,664,653	14,236,064	15,627,776	15,653,649	15,561,138	15,654,004
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
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
TOTAL EXPENDITURES	301,426,338	320,345,715	320,977,956	318,905,779	330,227,316	329,677,608	326,164,453	329,761,983
Beginning Fund Balance	18,271,243	23,185,477	16,558,623	15,257,646	17,243,778	15,629,987	14,629,987	14,529,987
Excess of Revenues over Expenditures	5,112,612	(5,155,625)	(1,092,570)	2,210,283	(1,413,791)	(800,000)	100,000	150,000
Transfer To Operating Fund(s)	(198,378)	(1,471,230)	(208,406)	(224,152)	(200,000)	(200,000)	(200,000)	(200,000)
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	23,185,477	16,558,623	15,257,646	17,243,778	15,629,987	14,629,987	14,529,987	14,479,986

MAJOR REVENUES

In spite of an increase in per-pupil funding from \$4,846 to \$5,088, State General Aid is decreasing slightly in 2023-24, 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 2023-24, 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.

I. Budget Schedules

Restricted/Independent Funds								
Expenditures by Function and Object								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Revenues								
Local								
Motor/Recreational Vehicles Taxes	36,019	34,828	32,576	43,419	67,133	69,818	72,611	75,515
Tuition	50,572	115,200	116,100	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	48,315,131	51,337,677	53,722,189	51,647,528	54,381,248	54,456,531	54,534,587	54,615,520
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 Taxes	315,411	331,583	679,506	765,888	624,633	687,096	790,161	948,193
State								
State Aid	167,889	122,054	2,204,929	136,641	142,125	145,275	148,520	151,861
Federal:								
Grants/Title Programs	6,251,700	9,205,521	21,889,954	9,852,777	15,389,300	10,049,832	10,250,829	10,455,846
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
TOTAL REVENUES	70,531,857	75,889,448	99,741,005	83,628,960	93,113,055	88,565,349	89,320,066	90,293,707
Expenditures								
Instructional Services								
Employee Salaries & Benefits	38,242,233	40,584,263	52,871,454	43,852,888	42,099,683	43,270,468	44,119,164	44,984,776
Insurance	164,994	148,741	150,787	135,475	136,830	138,198	139,580	140,976
Professional & Technical Services	568,140	469,582	236,875	106,381	66,776	86,094	86,356	86,643
Other Purchased Services	48,115	76,115	114,722	137,937	164,788	157,349	162,706	164,332
Supplies & Materials	621,250	1,661,248	947,687	866,064	802,290	910,760	921,334	923,734
Textbooks & 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	164,242	990,763	68,412	52,507	6,926	11,842	9,721	9,637
Support Services- Students								
Employee Salaries & Benefits	14,281,202	15,100,524	17,118,591	15,896,584	15,885,702	16,199,880	16,520,306	16,847,105
Professional & Technical Services	44,764	26,716	690,259	319,220	243,925	267,737	270,414	273,118
Other Purchased Services	17,003	24,823	17,831	23,189	31,999	24,340	26,509	27,616
Supplies & Materials	124,207	59,047	50,391	264,926	1,207,897	448,147	483,048	495,539
Support Services- Instruction								
Employee Salaries & Benefits	410,301	623,417	3,600,283	2,820,361	2,800,556	2,939,459	2,989,860	3,022,742
Professional & Technical Services	146,621	138,318	178,527	204,942	90,518	127,425	117,060	123,619
Other Purchased Services	37,586	3,497	6,966	11,686	7,200	8,617	9,168	8,328
Supplies & Materials	244,642	109,955	147,403	218,845	226,689	197,645	214,393	212,909
Equipment	0	0	135,000	216,991	3,538	3,538	3,538	3,538
Support Services- General Administration								
Insurance	276,330	609,203	512,635	608,377	1,000,000	800,000	840,000	882,000

MAJOR REVENUES

Federal Title, Grants, Food Services Funds, and Textbook Fees are the largest sources of revenues, which combined are projected to decrease in 2023-24 and in coming years. The expiration of Federal funds and ESSER grants related to COVID-19 are the most significant area of decreased revenue.

MAJOR EXPENDITURES

Similar to revenues, expenditures are projected to decrease in 2023-24 after peaking in 2021-22, when the majority of ESSER spending occurred.

FORECAST

Total Federal revenues and expenditures will level out in 2023-24, after which they will decrease as pandemic-related grant periods will have expired.

Olathe Public Schools Annual Budget

I. Budget Schedules

Restricted/Independent Funds								
Expenditures by Function and Object								
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	224,193	186,865	1,128,706	683,423	322,908	326,306	329,772	333,308
Supplies & Materials	852	204	85	456	457	333	415	402
Central Services								
Employee Salaries & Benefits	113,968	45,658	411,695	255,758	81,282	73,110	84,675	85,041
Insurance	196,650	179,282	213,012	198,503	200,000	200,000	200,000	200,000
Professional & Technical Services	28,401	61,321	71,927	47,933	48,185	48,246	48,307	48,369
Supplies & Materials	11,962	32,209	79,282	99,650	7,738	7,833	7,929	8,028
Equipment	11,166	8,866	7,362	0	7,800	7,800	7,800	7,800
Operations & Maintenance Services								
Employee Salaries & Benefits	391,845	687,100	915,763	615,714	400,000	400,000	400,000	400,000
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	8,977	6,368	13,211	9,993	10,000	10,300	10,609	10,927
Other Purchased Services	16,208	16,661	17,442	11,470	13,400	13,534	13,669	13,806
Supplies & Materials	109,924	147,465	115,507	0	0	0	0	0
Utilities	122,238	120,450	132,433	136,858	140,100	141,501	142,916	144,345
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	409,237	2,310	0	421,700	425,588	434,100	442,782	451,637
Transportation Services								
Employee Salaries & Benefits	0	0	4,916	416	0	0	0	0
Transportation Services	28,670	942,847	56,526	47,113	82,500	84,150	85,833	87,550
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								
Purchased Property Services	22,629	10,479	11,703	5,100	16,929	11,244	11,091	13,088
TOTAL EXPENDITURES	72,899,083	77,372,885	97,275,030	86,727,135	89,023,892	87,841,885	89,631,096	91,800,012
Beginning Fund Balance	25,819,988	23,651,139	23,638,933	26,318,229	23,444,622	27,733,785	28,657,248	28,546,217
Excess of Revenues over Expenditures	(2,367,225)	(1,483,437)	2,470,892	(3,097,759)	4,089,163	723,464	(311,031)	(1,506,305)
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	23,651,140	23,638,933	26,318,230	23,444,622	27,733,785	28,657,249	28,546,217	27,239,912



MAJOR REVENUES

Capital Outlay and Bond and Interest funds make up the majority of these revenues.

The fluctuation in projected revenue is mainly caused by the decrease in Federal tax credits and State Aid.

MAJOR EXPENDITURES

Significant Capital Outlay expenditures include capital projects, salaries/benefits of technology and maintenance personnel, school bus and copier leases, and technology purchases.

FORECAST

With the issuance of nearly \$300 million of general obligation bonds in 2021-22, Debt Services expenditures will continue to increase throughout the projection years.

Capital Improvement includes Capital Outlay, Bond and Interest and Special Assessment.

Construction Funds are not included here.

Olathe Public Schools Annual Budget

I. Budget Schedules

Capital Improvement & Debt Service

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Revenues								
Local								
Motor/Recreational Vehicles Taxes	5,737,848	6,146,947	5,965,974	5,970,998	6,152,008	6,294,158	6,314,627	6,372,700
Other	2,512,889	545,898	19,823,672	2,979,336	10,501,000	4,038,666	4,220,963	4,379,110
County								
Ad Valorem Taxes	57,976,750	60,706,213	63,238,440	69,566,550	77,805,575	79,611,983	79,894,048	80,648,090
State								
State Aid	13,399,116	12,157,533	10,608,235	10,668,394	9,894,322	10,009,194	9,936,963	9,918,552
Federal								
Federal Tax Credits	1,920,084	1,103,216	925,790	930,071	981,750	981,750	845,250	708,750
TOTAL REVENUES	81,546,687	80,659,807	100,562,111	90,115,348	105,334,655	100,935,750	101,211,852	102,027,202
Expenditures								
Instructional Services								
Equipment	5,936,987	6,921,901	6,018,414	7,413,934	7,478,000	7,702,340	7,933,410	8,171,413
Support Services - Instructional								
Equipment	48,226	5,272	0	0	0	10,700	11,235	11,796
Central Services								
Employee Salaries & Benefits	1,861,945	80,408	4,552,241	82,006	87,140	89,754	92,447	95,220
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
Equipment- Technology	0	0	0	0	0	0	0	0
Operations & Maintenance Services								
Employee Salaries & Benefits	12,153,044	13,182,929	13,105,958	13,174,316	14,066,670	14,348,003	14,634,963	14,927,663
Repairs & Contracted Services	4,043,757	6,732,620	4,012,510	5,169,249	5,227,225	5,384,042	5,895,563	6,272,430
Supplies & Materials	1,381,139	1,475,569	1,623,887	2,485,512	2,545,000	2,621,350	3,149,991	3,244,490
Equipment	1,184,636	625,326	312,643	687,543	880,200	906,606	933,804	961,818
Transportation Services								
Lease	0	2,380,574	2,522,074	2,552,574	2,863,988	2,949,907	3,038,405	3,129,557
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
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	84,563,223	88,975,722	91,362,654	98,590,663	100,534,389	103,686,215	105,145,188	105,237,381
Beginning Fund Balance	90,483,904	87,467,368	79,151,454	88,350,911	79,875,596	84,675,862	81,925,397	77,992,060
Excess of Revenues over Expenditures	(3,016,536)	(8,315,915)	9,199,457	(8,475,315)	4,800,266	(2,750,465)	(3,933,337)	(3,210,179)
Transfer to General Fund	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	87,467,368	79,151,454	88,350,911	79,875,596	84,675,862	81,925,397	77,992,060	74,781,881

Olathe Public Schools Annual Budget

I. Budget Schedules

Flow Through Funds

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed Budget 2023-24	Projected Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27
Revenues								
Local								
Motor/Recreational Vehicles Taxes	2,376,969	2,949,012	2,805,479	2,676,268	2,628,215	2,926,297	1,660,245	2,178,196
County								
Ad Valorem Taxes	27,522,617	27,781,429	27,147,020	23,563,211	18,441,970	14,550,708	11,859,633	13,154,902
State								
State Aid	34,258,840	33,250,648	35,853,276	33,970,587	37,027,940	37,768,499	38,523,869	39,294,346
TOTAL REVENUES	64,158,427	63,981,090	65,805,776	60,210,066	58,098,125	55,245,504	52,043,748	54,627,444
Expenditures								
Other								
State Reimbursement	64,345,843	63,849,223	65,794,681	58,617,510	60,198,667	55,245,504	52,043,748	54,627,444
TOTAL EXPENDITURES	64,345,843	63,849,223	65,794,681	58,617,510	60,198,667	55,245,504	52,043,748	54,627,444
Beginning Fund Balance	552,441	365,025	496,891	507,986	2,100,542	0	0	0
Excess of Revenues over Expenditures	(187,416)	131,867	11,094	1,592,556	(2,100,542)	0	0	0
Transfer From General Fund	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	365,025	496,891	507,986	2,100,542	0	0	0	0



MAJOR REVENUES

Ad Valorem taxes begin to decrease significantly in 2022-23, when Extraordinary Growth funding starts to tail off.

MAJOR EXPENDITURES

The expenses in this fund mirror what is received in revenues. Fluctuations are due to the changes in revenues recorded, as mentioned above.

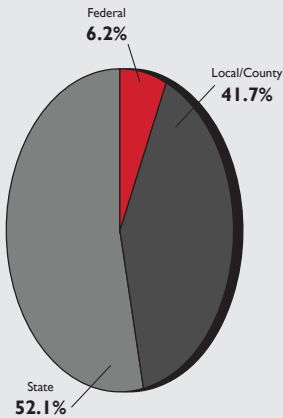
Flow-Through Funds include KPERS, Extraordinary Growth and Cost of Living.



I. 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



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/Title 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	113,275	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

I. Budget Schedules

All District Fund Types Summary

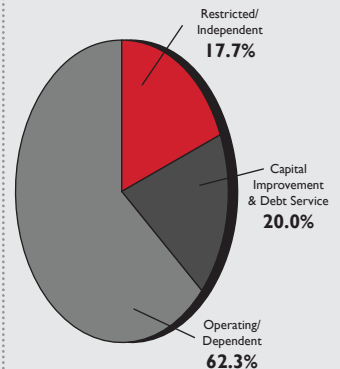
Approved Budgets 2023-24 • Expenditures by Function and Object

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

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.

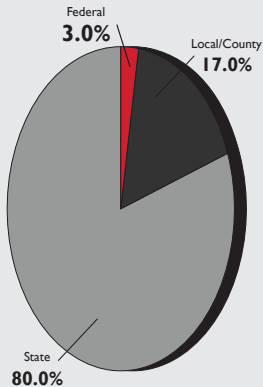
Note: All District Funds do not include the Flow-Through Funds (KPERs, Extraordinary Growth, Cost of Living), Agency or Construction Funds.



A detailed analysis and discussion of each of these fund types appears on the following page.

The Revenue Sources in the Operating Funds consist of the following

Local/County:	55,709,698
State:	264,590,464
Federal:	8,513,363
Total	\$328,813,525



I. Budget Schedules

The *Operating/Dependent* funds represented in this group are: *General, Supplemental General* and all State identified Special Revenue funds that receive the majority of their revenue through *General* and *Supplemental General* 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.

Trends of Major Revenue Sources

Over the past few years the District has experienced shifts in the receipt of District revenues. The state of Kansas approved a uniform property tax levy in 1992. For the 1996-97 fiscal year the levy was 35 mills. By state legislature this was reduced to 27 mills in 1997-98 and 20 mills for 1998-99. The current mill levy has remained at 20 mills. Because of this property tax reduction, a significant shift of lowering the *County Ad Valorem* revenue to increasing the *State General Aid* revenue occurred.

Operating & Dependent Funds Summary

Approved Budgets 2023-24 • Expenditures by Function and Object

	General Fund & LOB	At Risk 4 Yr. & K-12	Bilingual	Virtual Education	Professional Development
Revenues					
Local					
Motor/Recreational Vehicles Taxes	4,169,838	0	0	0	0
Tuition	0	0	0	0	0
Other	0	0	0	70,000	75,000
Reimbursements	4,398,689	0	0	0	0
County					
Ad Valorem Tax	46,781,321	0	0	0	0
State					
General State Aid	200,885,889	0	0	0	66,000
Supplemental State Aid	25,242,992	0	0	0	0
Special Education Aid	37,851,861	0	0	0	0
Federal					
Medicaid/Grants	0	0	0	0	0
Total Revenues	319,330,590	0	0	70,000	141,000
Expenditures					
Instructional Services					
Employee Salaries & Benefits	116,133,349	28,207,850	5,926,360	219,600	0
Professional & Technical Services	410,155	3,000	51,050	0	0
Other Purchased Services	2,092,736	2,700	0	0	0
Supplies & Materials	2,772,233	158,000	0	1,400	0
Equipment	203,106	10,975	0	0	0
Other	22,646	0	0	0	0
Support Services- Students					
Employee Salaries & Benefits	12,092,979	31,200	0	0	0
Professional & Technical Services	68,500	0	0	0	0
Other Purchased Services	14,580	0	0	0	0
Supplies & Materials	66,795	0	0	0	0
Equipment	1,250	0	0	0	0
Other	250	0	0	0	0
Support Services - Instruction					
Employee Salaries & Benefits	10,743,629	341,170	147,800	0	245,561
Professional & Technical Services	131,225	0	2,800	0	108,565
Other Purchased Services	44,299	8,600	1,300	0	4,281
Supplies & Materials	873,765	0	1,600	0	55,847
Equipment	1,649	0	0	0	0
Other	400	0	0	0	0
Support Services- General Administration					
Employee Salaries & Benefits	2,728,940	0	0	0	0
Professional & Technical Services	103,600	0	0	0	0
Other Purchased Services	94,550	0	0	0	0
Supplies & Materials	79,699	0	0	0	0
Equipment	15,000	0	0	0	0
Other	43,000	0	0	0	0
Support Services- School Administration					
Employee Salaries & Benefits	20,419,777	422,850	0	0	0
Professional & Technical Services	0	0	0	0	0
Other Purchased Services	4,993	0	0	0	0
Supplies & Materials	3,032	0	0	0	0
Equipment	0	0	0	0	0
Central Services					
Employee Salaries & Benefits	10,236,740	0	0	0	0
Professional & Technical Services	1,018,300	0	0	0	0
Other Purchased Services	80,200	0	0	0	0
Supplies & Materials	194,100	0	0	0	0
Equipment	6,702	0	0	0	0
Other	30,240	0	0	0	0
Operations & Maintenance Services					
Employee Salaries & Benefits	1,296,910	0	0	0	0
Professional & Technical Services	1,666,041	0	0	0	0
Other Purchased Services	1,524,650	0	0	0	0
Supplies & Materials	1,635,189	155,100	0	0	0
Utilities	8,614,963	12,800	0	0	0
Equipment	11,600	0	0	0	0
Transportation Services					
Employee Salaries & Benefits	48,970	0	0	0	0
Transportation Services	5,145,645	1,500	0	0	0
Other Purchased Services	0	0	0	0	0
Supplies & Materials	2,500	0	0	0	0
Transportation Fuel	660,000	0	0	0	0
Other Support Services					
Employee Salaries & Benefits	184,942	0	0	0	0
Supplies & Materials	2,112	0	0	0	0
TOTAL EXPENDITURES	201,525,941	29,355,745	6,130,910	221,000	414,254
Beginning Fund Balance	2,088,257	100,000	50,000	15,000	50,000
Excess of Revenues over Expenditures	117,804,649	(29,355,745)	(6,130,910)	(151,000)	(273,254)
Transfer to Operating Funds	(116,767,409)	29,355,745	6,130,910	151,000	273,254
ENDING FUND BALANCE	3,125,497	100,000	50,000	15,000	50,000

Olathe Public Schools Annual Budget

Operating & Dependent Funds Summary Approved Budgets 2023-24 • Expenditures by Function and Object

	Parents as Teachers	Special Education	Career & Technical Education	Contingency Reserve	TOTALS
Revenues					
Local					
Motor/Recreational Vehicles Taxes	0	0	0	0	4,169,838
Tuition	0	0	0	0	0
Other	0	214,850	0	0	359,850
Reimbursements	0	0	0	0	4,398,689
County					
Ad Valorem Tax	0	0	0	0	46,781,321
State					
General State Aid	525,222	0	0	0	201,477,111
Supplemental State Aid	0	0	0	0	25,242,992
Special Education Aid	0	18,500	0	0	37,870,361
Federal					
Medicaid/Grants	0	8,330,806	182,557	0	8,513,363
Total Revenues	525,222	8,564,156	182,557	0	328,813,525
Expenditures					
Instructional Services					
Employee Salaries & Benefits	0	49,497,979	6,657,376	0	206,642,514
Professional & Technical Services	0	592,399	39,875	0	1,096,479
Other Purchased Services	0	1,420,450	8,450	0	3,524,336
Supplies & Materials	0	295,869	243,363	0	3,470,865
Equipment	0	44,541	10,193	0	268,815
Other	0	0	4,600	0	27,246
Support Services- Students					
Employee Salaries & Benefits	847,450	17,605,995	0	0	30,577,624
Professional & Technical Services	8,220	620,250	0	0	696,970
Other Purchased Services	7,600	0	0	0	22,180
Supplies & Materials	3,600	42,880	0	0	113,275
Equipment	0	38,500	0	0	39,750
Other	0	0	0	0	250
Support Services- Instruction					
Employee Salaries & Benefits	0	305,925	239,140	0	12,023,225
Professional & Technical Services	0	0	90	0	242,680
Other Purchased Services	0	2,000	0	0	60,480
Supplies & Materials	0	0	375	0	931,587
Equipment	0	0	0	0	1,649
Other	0	0	0	0	400
Support Services- General Administration					
Employee Salaries & Benefits	0	0	0	0	2,728,940
Professional & Technical Services	0	15,000	0	0	118,600
Other Purchased Services	0	0	0	0	94,550
Supplies & Materials	0	0	0	0	79,699
Equipment	0	0	0	0	15,000
Other	0	0	0	0	43,000
Support Services- School Administration					
Employee Salaries & Benefits	0	2,509,240	254,505	0	23,606,372
Professional & Technical Services	0	11,500	0	0	11,500
Other Purchased Services	0	2,100	35	0	7,128
Supplies & Materials	0	13,800	75	0	16,907
Equipment	0	2,800	0	0	2,800
Central Services					
Employee Salaries & Benefits	0	0	0	0	10,236,740
Professional & Technical Services	0	0	0	0	1,018,300
Other Purchased Services	0	0	0	0	80,200
Supplies & Materials	0	0	0	0	194,100
Equipment	0	0	0	0	6,702
Other	0	0	0	0	30,240
Operations & Maintenance Services					
Employee Salaries & Benefits	0	0	0	0	1,296,910
Professional & Technical Services	0	7,000	0	0	1,673,041
Other Purchased Services	0	19,500	0	0	1,544,150
Supplies & Materials	0	0	3,150	0	1,793,439
Utilities	0	114,000	49,450	0	8,791,213
Equipment	0	0	0	0	11,600
Transportation Services					
Employee Salaries & Benefits	0	190,160	0	0	239,130
Transportation Services	0	10,480,631	0	0	15,627,776
Other Purchased Services	0	0	0	0	0
Supplies & Materials	0	0	0	0	2,500
Transportation Fuel	0	367,000	2,400	0	1,029,400
Other Support Services					
Employee Salaries & Benefits	0	0	0	0	184,942
Supplies & Materials	0	0	0	0	2,112
TOTAL EXPENDITURES	866,870	84,199,520	7,513,077	0	330,227,316
Beginning Fund Balance	50,000	6,710,520	50,000	8,130,001	17,243,778
Excess of Revenues over Expenditures	(341,648)	(75,635,364)	(7,330,520)	0	(1,413,791)
Transfer to Operating Funds	341,648	72,984,332	7,330,520	0	(200,000)
ENDING FUND BALANCE	50,000	4,059,488	50,000	8,130,001	15,629,987

The overall impact of this shift on the revenue flow to the District is zero. The Kansas School Equity and Enhancement Act (KSEEA) requires the state to equalize through *State General Aid* any reduction in revenue from the uniform property tax.

Although the *County Motor Vehicle* property tax was decreased state wide, the growth in numbers of vehicles within our District tax base continues to increase. The overall trend in motor vehicle revenue has remained constant.

Transportation

State Requirements

The Board of Education of a school district may provide transportation for students living 2.5 miles or more from school. Approximately 6,000 students in Olathe will meet this criterion in 2023-24.

Local Policy

The Olathe Board of Education complies with the state statute and currently provides additional services to the students in the District. Bus transportation may be available where regular bus routes currently exist on a first-come, first-serve, space-available basis for parents who wish to pay for students living less than 2.5 miles from school. Registration is required by July 1 and fees apply for:

- Elementary students living 1 to 2.5 miles from school.
- Students who live within a transportation variance area.

Transportation services are not guaranteed for those registering after July 1.

Payrider Service

The base rate for bus transportation is \$290 per school year, but various discounts may apply. Students with approved free or reduced lunch program applications receive free transportation on a space-available, first-come, first-serve basis, where regular bus routes currently exist. All other District payrider conditions and requirements remain applicable.

2023-24 Payment Per Rider

Payment per Student	Early Discount May 1 - June 15	Standard Begins June 16
Annual Payment	\$217.50	\$290.00*
Semi-Annual Payment		\$145.00*

*New students to the district pay this amount when registering July 15th or later.

I. Budget Schedules

The *General* fund of a district is the fund from which operating expenses are paid and to which is deposited general state aid, proceeds from the levy at the uniform general fund tax rate, payments relating to transfer of territory, federal *Impact Aid* funds and other monies specified by law. The purpose is to track the expenditures

necessary to carry out the educational opportunities and associated operating costs related to the school District. While a portion of the General fund revenue comes from local property taxes, all revenue is determined and structured by state legislation.

General Fund Detail (Includes General and Supplemental General Funds)

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Motor/Recreational Vehicles Taxes	4,416,845	4,230,431	4,238,250	4,187,231	4,169,838	4,253,235	4,338,299	4,425,065
Student Tuition	0	2,250	19,177	0	0	0	0	0
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
County								
Ad Valorem Tax	41,188,972	42,679,358	43,991,681	44,885,293	46,781,321	48,025,306	48,350,996	48,842,683
State								
General State Aid	185,811,512	190,834,920	194,881,270	195,100,362	200,885,889	198,791,667	196,027,370	197,925,062
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	33,116,178	35,620,712	34,278,255	35,939,864	37,851,861	38,230,380	38,612,683	39,384,937
KPERS State Aid	0	0	0	0	0	0	0	0
TOTAL REVENUES	298,307,383	306,368,713	308,166,598	311,502,407	319,330,590	318,549,636	316,440,742	320,026,279
Expenditures								
Instructional Services								
Employee Salaries & Benefits	119,383,409	119,349,199	123,080,968	117,201,057	116,133,349	115,495,382	112,083,409	112,877,592
Professional & Technical Services	43,875	255,566	344,133	428,159	410,155	403,863	388,052	386,932
Other Purchased Services	3,042,951	2,762,270	3,006,203	2,006,550	2,092,736	2,060,633	1,979,958	1,974,245
Supplies & Materials	2,780,386	3,071,290	3,582,581	2,510,627	2,772,233	2,729,707	2,433,615	2,237,917
Equipment	210,138	523,898	321,378	189,207	203,106	199,990	192,161	191,606
Other	0	20,633	27,567	26,981	22,646	22,299	21,426	21,364
Support Services- Students								
Employee Salaries & Benefits	13,212,565	12,712,882	12,733,746	11,922,309	12,092,979	12,021,232	11,667,487	11,739,137
Professional & Technical Services	29,255	48,444	63,009	40,404	68,500	67,449	64,809	64,622
Other Purchased Services	17,492	12,339	14,736	15,264	14,580	14,356	13,794	13,754
Supplies & Materials	58,222	72,583	74,585	79,629	66,795	65,770	63,195	63,013
Equipment	1,111	0	1,796	243	1,250	1,231	1,183	1,179
Other	360	3,099	0	747	250	246	237	236
Support Services- Instruction								
Employee Salaries & Benefits	11,479,853	12,270,857	12,435,484	10,659,723	10,743,629	10,684,610	10,368,964	10,442,435
Professional & Technical Services	114,101	73,177	129,600	67,771	131,225	129,212	124,153	123,795
Other Purchased Services	53,724	30,129	38,437	49,739	44,299	43,619	41,912	41,791
Supplies & Materials	922,997	1,169,651	1,067,193	784,465	873,765	860,361	826,678	824,292
Equipment	0	940	0	367	1,649	1,624	1,560	1,556
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
Professional & Technical Services	39,638	78,174	53,076	12,683	103,600	102,011	98,017	97,734
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

I. Budget Schedules

The *Supplemental General* fund, often referred to as the Local Option Budget (LOB), is the other operating fund for the District. As a general principle, the law provides that, in addition to the *General* fund funding, a school district may approve LOB spending in any amount up to 33.0% of its State Financial Aid. School districts may spend LOB revenues for any purpose

for which expenditures from the *General* fund are authorized or the revenues may be transferred to any program-weighted or special revenue fund of the district.

MAJOR REVENUES

Local property taxes, state aid, and reimbursement revenues.

MAJOR EXPENDITURES

Instructional/Operational Salaries/Benefits

FORECAST

Beginning in 2023-24, increases in BASE per-pupil funding are tied to the Consumer Price Index (CPI). The District is anticipating a resulting increase in state aid this year, which begins to tail off again in the succeeding years, due to declines in Extraordinary Growth and Costs of Living weightings, coupled with slowing enrollment.

Reduction of expenditures and/or revenue enhancement will be a priority in order to balance future budgets.

General Fund Detail (Includes General and Supplemental General Funds)

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	19,351,522	19,798,518	20,294,515	19,496,442	20,419,777	20,307,603	19,707,674	19,847,316
Other Purchased Services	147,441	146,688	159,983	160,203	4,993	4,916	4,724	4,710
Supplies & Materials	0	0	0	0	3,032	2,985	2,869	2,860
Central Services								
Employee Salaries & Benefits	7,392,324	9,884,467	5,301,319	9,691,929	10,236,740	10,180,505	9,879,752	9,949,757
Professional & Technical Services	973,774	1,034,518	927,871	974,300	1,018,300	1,002,679	963,424	960,644
Other Purchased Services	0	64,241	70,123	137,488	80,200	78,970	75,878	75,659
Supplies & Materials	70,907	109,516	183,687	192,850	194,100	191,123	183,640	183,110
Equipment	7,857	3,707	4,613	9,072	6,702	6,599	6,341	6,323
Other	135,903	26,570	5,735	25,442	30,240	29,776	28,610	28,528
Operations & Maintenance Services								
Employee Salaries & Benefits	902,792	849,606	1,020,440	1,281,818	1,296,910	1,277,015	1,227,020	1,223,479
Professional & Technical Services	2,558,494	2,287,269	2,587,977	2,734,721	1,666,041	1,640,484	1,576,258	1,571,710
Other Purchased Services	1,097,951	1,006,504	1,301,719	1,448,006	1,524,650	1,501,262	1,442,487	1,438,324
Supplies & Materials	1,246,669	6,568,561	1,599,502	1,644,762	1,635,189	1,610,105	1,547,069	1,542,605
Utilities	5,204,700	32,674	5,946,488	6,673,164	8,614,963	6,969,625	7,053,670	7,279,313
Equipment	9,601	475	13,099	5,276	11,600	11,422	10,975	10,943
Transportation Services								
Employee Salaries & Benefits	123,640	55,683	39,913	47,089	48,970	48,701	47,262	47,597
Transportation Services	3,741,582	4,573,524	3,917,393	4,462,790	5,145,645	5,066,711	4,868,346	4,854,299
Supplies & Materials	993	2,343	1,832	2,346	2,500	2,462	2,365	2,358
Transportation Fuel	187,938	271,559	485,564	634,754	660,000	669,372	662,461	680,365
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
TOTAL EXPENDITURES	196,711,495	201,938,411	203,737,544	198,673,173	201,525,941	198,635,137	192,665,471	193,801,024
Beginning Fund Balance	2,367,721	2,682,457	3,146,698	3,273,881	2,088,257	3,125,497	2,125,497	2,025,497
Excess of Revenues over Expenditures	101,595,888	104,430,302	104,429,054	112,829,235	117,804,649	119,914,499	123,775,271	126,225,255
Transfer to Operating Funds	(101,281,152)	(103,966,061)	(104,301,871)	(114,014,859)	(116,767,409)	(120,914,499)	(123,875,271)	(126,275,255)
Transfer from General Fund	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	2,682,457	3,146,698	3,273,881	2,088,257	3,125,497	2,125,497	2,025,497	1,975,497

Internally, General and Supplemental General Funds are commingled with 33.0% of their combined line items being allocated

to the Supplemental Fund. For that reason, discussions of revenue, expenditures and forecasts apply to both funds.

MAJOR REVENUES

State Aid passed through the General Fund

MAJOR EXPENDITURES

Instructional Salaries/Benefits and classroom supplies and materials.

FORECAST

Relatively flat revenue and expenditure levels.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Kansas Preschool-Aged At-Risk* fund tracks revenues and expenditures for students enrolled in this program. Students must meet an age requirement and must be identified as at-risk by using any one of the following categories: poverty, single-parent family, homelessness, DCF referral, teen parent, parents lacking high school diploma, enrolled through a migrant program, limited English proficiency, or developmentally or academically delayed based on assessments.

The K-12 At-Risk fund is used to track revenue and expenditures for students identified as at-risk. Funding is based on the number of students in the District eligible for free meals under the National School Lunch Program. The purpose of at-risk funding is to provide at-risk students with additional educational opportunities and instructional services to increase their academic achievement. These opportunities for instructional services must be in addition to the services currently offered to the general population. Some examples of an at-risk program include: credit recovery instruction, extended day, alternative schools, drop-out prevention and tutorial assistance.



Olathe Public Schools Annual Budget

I. Budget Schedules

4-Year Old & K-12 At Risk 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								
Other	2,990	1,250	1,100	2,150	0	1,083	1,078	720
Federal								
Other	0	0	0	0	0	0	0	0
TOTAL REVENUES	2,990	1,250	1,100	2,150	0	1,083	1,078	720
Expenditures								
Instructional Services								
Employee Salaries & Benefits	19,434,155	23,276,660	26,390,621	27,097,195	28,207,850	28,772,007	29,347,447	29,934,396
Professional & Technical Services	178,253	1,027	2,924	2,040	3,000	3,030	3,060	3,091
Other Purchased Services	1,597	5,355	2,729	2,236	2,700	2,555	2,497	2,584
Supplies & Materials	71,211	106,835	126,332	122,910	158,000	135,747	138,886	144,211
Equipment	5,868	11,271	4,018	2,885	10,975	5,959	6,607	7,847
Support Services- Students								
Employee Salaries & Benefits	280,278	228,726	111,807	30,043	31,200	31,824	32,460	33,110
Professional & Technical Services	1,235	0	0	0	0	0	0	0
Other Purchased Services	0	12	0	0	0	0	0	0
Support Services- Instruction								
Employee Salaries & Benefits	26,922	264,851	419,483	328,582	341,170	347,993	354,953	362,052
Professional & Technical Services	3,537	1,829	496	0	0	165	55	73
Other Purchased Services	2,696	2,381	14,367	13,704	8,600	12,224	11,509	10,778
Supplies & Materials	0	1,784	0	0	0	0	0	0
School Administration								
Employee Salaries & Benefits	240,683	310,903	368,818	406,320	422,850	431,307	439,933	448,732
Other Purchased Services	890	1,655	2,420	2,424	0	1,615	1,346	987
Operations & Maintenance								
Employee Salaries & Benefits	24	0	0	0	0	0	0	0
Supplies & Materials	106,518	110,733	126,513	147,313	155,100	142,975	148,463	148,846
Utilities	10,754	11,879	12,770	13,385	12,800	12,985	13,057	12,947
Transportation Services								
Transportation Services	5,250	30	2,403	4,042	1,500	1,500	1,500	1,500
TOTAL EXPENDITURES	20,369,870	24,335,931	27,585,701	28,173,080	29,355,745	29,901,887	30,501,774	31,111,154
Beginning Fund Balance	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Excess of Revenues over Expenditures	(20,366,880)	(24,334,681)	(27,584,601)	(28,170,930)	(29,355,745)	(29,900,804)	(30,500,696)	(31,110,434)
Transfer From General Fund(s)	20,366,880	24,334,681	27,584,601	28,170,930	29,355,745	29,900,804	30,500,696	31,110,434
ENDING FUND BALANCE	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000



MAJOR REVENUES

State Aid passed through the General Fund and General Fund Support

MAJOR EXPENDITURES

Instructional Salaries/Benefits

FORECAST

Increasing expenditures will cause the need for increasing transfers from the General Fund.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Bilingual Education* fund tracks the expenditures for the District's English Language Learners (ELL) program. ELL is for students whose first language is something other than English, who receive

language assistance at their school.

The only source of revenue is a transfer from the General fund, which correlates with the number of identified ELL students in the District.

Bilingual Fund

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	0	0	0	0	0	0	0	0
County	0	0	0	0	0	0	0	0
State	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0
Expenditures								
Instructional Services								
Employee Salaries & Benefits	5,235,413	5,369,796	5,138,465	5,513,414	5,926,360	6,044,887	6,165,785	6,289,101
Professional & Technical Services	18,083	31,682	17,234	33,396	51,050	51,561	52,076	52,597
Support Services- Instruction								
Employee Salaries & Benefits	78,719	75,072	133,242	139,163	147,800	150,756	153,771	156,847
Professional & Technical Services	3,269	152	2,420	4,570	2,800	2,828	2,856	2,885
Other Purchased Services	18,743	521	635	1,109	1,300	1,313	1,326	1,339
Supplies & Materials	1,910	427	813	881	1,600	1,616	1,632	1,648
TOTAL EXPENDITURES	5,356,137	5,477,650	5,292,809	5,692,534	6,130,910	6,252,961	6,377,447	6,504,417
Beginning Fund Balance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Excess of Revenues over Expenditures	(5,356,137)	(5,477,650)	(5,292,809)	(5,692,534)	(6,130,910)	(6,252,961)	(6,377,447)	(6,504,417)
Transfer From General Fund(s)	5,356,137	5,477,650	5,292,809	5,692,534	6,130,910	6,252,961	6,377,447	6,504,417
ENDING FUND BALANCE	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000



Olathe Public Schools Annual Budget

I. Budget Schedules

The *Virtual Education* fund tracks the expenditures for the online education courses provided for District students.

The major sources of revenue are from the General Fund transfers and tuition fees charged to participants.

MAJOR REVENUES

State Aid passed through the General Fund, additional General Fund Support, and tuition fees.

MAJOR EXPENDITURES

Instructional Salaries/Benefits

FORECAST

Instructor stipends costs began to increase significantly in 2020-21 with the additional demand for online courses that resulted from the COVID-19 pandemic. 2023-24 stipends and revenue, while continuing to increase slightly, will level off.

Virtual Education Fund 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								
Other	42,620	64,305	51,025	71,675	70,000	70,000	70,000	70,000
TOTAL REVENUES	42,620	64,305	51,025	71,675	70,000	70,000	70,000	70,000
Expenditures								
Instructional Services								
Employee Salaries & Benefits	161,155	185,385	204,373	217,652	219,600	223,992	228,472	233,041
Professional & Technical Services	0	0	3,704	0	0	0	0	0
Other Purchased Services	408	141	1,338	0	0	0	0	0
Supplies & Materials	829	4,974	19,369	158	1,400	1,414	1,428	1,442
TOTAL EXPENDITURES	162,391	190,499	228,784	217,810	221,000	225,406	229,900	234,484
Beginning Fund Balance	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Excess of Revenues over Expenditures	(119,771)	(126,194)	(177,759)	(146,135)	(151,000)	(155,406)	(159,900)	(164,484)
Transfer From General Fund(s)	119,771	126,194	177,759	146,135	151,000	155,406	159,900	164,484
ENDING FUND BALANCE	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000



MAJOR REVENUES

State Aid and Local Sources

Professional Development State Aid was paused in 2021-22 and reinstated in 2022-23.

MAJOR EXPENDITURES

Training Materials and Employee Support Services

FORECAST

Flat revenues and an increase in expenditures will require an increase in transfers to maintain a consistent fund balance.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Professional Development* fund tracks the planned learning opportunities provided to certified and classified personnel employed by the District for purposes of improving the performance of such personnel in already held or assigned positions. Our educators and staff members are dedicated, quality professionals, committed to life-long learning by seeking out the best strategies for teaching children, and continually updating their skills to better serve the students and the public. All staff members are involved in professional learning opportunities, often after school hours and in the summer.

Several days are provided before school starts and during the school year for staff training. During these times, staff learn new techniques to improve instruction for children and engage with mandated training opportunities. The Professional Development fund is used to account for state aid revenues that are provided for teacher in-service training programs. The other predominant source of revenue is from local sources. Revenue-generating sources, such as Summer Conference, are still not at their pre-COVID levels.

Professional Development Fund

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								
Other	79,893	54,639	76,612	71,075	75,000	75,000	75,000	75,000
State								
State Aid	82,144	58,230	0	62,132	66,000	66,000	66,000	66,000
TOTAL REVENUES	162,037	112,869	76,612	133,207	141,000	141,000	141,000	141,000
Expenditures								
Support Services- Instructional								
Employee Salaries & Benefits	304,026	132,369	126,744	197,222	245,561	248,017	250,497	253,002
Professional & Technical Services	198,250	127,505	173,509	204,041	108,565	110,736	112,951	115,210
Other Purchased Services	9,429	489	1,034	1,171	4,281	2,162	2,538	2,993
Supplies & Materials	58,511	16,048	37,359	46,427	55,847	46,545	49,606	50,666
TOTAL EXPENDITURES	570,216	276,411	338,646	448,862	414,254	407,459	415,592	421,871
Beginning Fund Balance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Excess of Revenues over Expenditures	(408,179)	(163,541)	(262,035)	(315,655)	(273,254)	(266,459)	(274,592)	(280,871)
Transfer From General Fund(s)	408,179	163,541	262,035	315,655	273,254	266,459	274,592	280,871
ENDING FUND BALANCE	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

Olathe Public Schools Annual Budget

I. Budget Schedules

Parents as Teachers is a state program whose vision is that all children will learn, grow, and develop to realize their full potential. The program supports parents by providing research-based curriculum on parenting topics such as healthy nutrition, sleep, safety, and discipline. Olathe PAT helps parents in developing skills so their children 3 and under have optimal early development, learning, and health. Staff provide monthly and bi-monthly home visits to discuss the importance of parent-child interactions, child development, and overall family

well-being. The program also provides social activities for children and families such as weekly playgroups and weekend Group Connections. These activities are centered around building parent-child interactions and the importance of play as learning. Developmental screenings and resource connections based on family needs is another important part of the PAT program. Involving parents in our school system early through the PAT program helps prepare them for school success and learning. The majority of the revenue received is from state aid.

MAJOR REVENUES

State Aid and Local Sources

MAJOR EXPENDITURES

Parent Educator Salaries/Benefits

FORECAST

Flat revenue with increases in expenditures due to salary and benefits will warrant an increase in transfers from the General Fund.

Parents as Teachers (Olathe Only)

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								
Other	5,259	23,374	3,801	5,735	0	0	0	0
State								
State Aid	464,097	464,097	463,222	475,223	525,222	525,222	525,222	525,222
Federal								
Other	0	14,160	0	0	0	0	0	0
TOTAL REVENUES	469,356	501,631	467,022	480,958	525,222	525,222	525,222	525,222
EXPENDITURES								
Support Services- Students								
Employee Salaries & Benefits	731,723	750,171	746,732	723,832	847,450	851,687	855,945	860,225
Professional & Technical Services	2,120	1,464	1,995	5,224	8,220	8,302	8,385	8,469
Other Purchased Services	5,491	699	2,251	5,364	7,600	7,676	7,753	7,830
Supplies & Materials	4,155	16,602	3,465	40,199	3,600	3,636	3,672	3,709
Equipment	0	14,235	0	0	0	0	0	0
TOTAL EXPENDITURES	743,488	783,171	754,443	774,618	866,870	871,301	875,756	880,233
Beginning Fund Balance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Excess of Revenues over Expenditures	(274,132)	(281,540)	(287,421)	(293,661)	(341,648)	(346,079)	(350,534)	(355,011)
Transfer From General Fund(s)	274,132	281,540	287,421	293,661	341,648	346,079	350,534	355,011
ENDING FUND BALANCE	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000



I. Budget Schedules

The *Special Education* fund is used to track revenues and expenditures that are directly related to Special Education programs. Placement in special services is based on student eligibility and need with processes to determine eligibility for special education and related services available in each school. Services are provided to students with special needs in the following exceptionality areas defined by the Individuals with Disabilities Education Act (IDEA): Autism, Deaf-Blindness, Deafness, Emotional Disturbance, Hearing Impairment, Intellectual Disability, Multiple Disabilities, Orthopedic Impairment, Other Health Impairment, Specific Learning

Disability, Speech or Language Impairment, Traumatic Brain Injury, or Visual Impairment. To meet the needs of children with exceptionalities, services are provided by certified special education teachers. Related services personnel include: occupational and physical therapists, music therapists, school psychologists, school social workers, speech/language pathologists, audiologists, school nurses and assistive technology specialists. In addition, preschool services for children with special needs are available beginning at age three.

Special Education Fund 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								
Other	197,705	187,982	275,811	226,944	214,850	239,202	226,999	227,017
State								
Deaf/Blind Aid	16,093	11,208	11,555	9,480	18,500	13,178	13,719	15,133
Federal								
Medicaid/Grants In Aid	7,098,714	7,725,105	10,641,029	8,484,400	8,330,806	9,152,078	8,655,761	8,712,882
TOTAL REVENUES	7,312,512	7,924,294	10,928,395	8,720,824	8,564,156	9,404,458	8,896,479	8,955,031
Expenditures								
Instructional Services								
Employee Salaries & Benefits	41,550,016	43,507,124	45,234,444	45,692,740	49,497,979	50,487,938	51,497,697	52,527,651
Professional & Technical Services	54,383	462,464	484,196	582,092	592,399	598,323	604,306	610,349
Other Purchased Services	1,207,954	1,089,939	1,116,002	1,198,557	1,420,450	1,420,450	1,420,450	1,420,450
Supplies & Materials	177,577	260,362	217,318	234,402	295,869	295,869	295,869	295,869
Equipment	39,545	51,042	62,167	38,238	44,541	44,541	44,541	44,541
Support Services-Student								
Employee Salaries & Benefits	14,487,148	15,126,261	15,878,333	16,378,855	17,605,995	17,958,115	18,317,277	18,683,623
Professional & Technical Services	282,282	192,615	326,893	414,451	620,250	626,453	632,717	639,044
Other Purchased Services	780	260	0	0	0	0	0	0
Supplies & Materials	36,640	35,102	25,628	34,168	42,880	42,880	42,880	42,880
Equipment	33,009	31,164	31,220	29,904	38,500	38,500	38,500	0
Support Services- Instruction								
Employee Salaries & Benefits	348,958	304,519	312,298	298,954	305,925	312,044	318,285	324,650
Other Purchased Services	780	780	780	2,141	2,000	2,000	2,000	2,000
Supplies & Materials	0	0	0	0	0	0	0	0

Olathe Public Schools Annual Budget

I. Budget Schedules

Special Education Fund 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- General Administration								
Professional & Technical Services	0	253	0	0	15,000	5,000	6,667	8,889
Support Services- School Administration								
Employee Salaries & Benefits	1,994,402	2,010,594	2,307,409	2,380,850	2,509,240	2,559,425	2,610,613	2,662,826
Professional & Technical Services	20,935	19,811	11,590	7,069	11,500	11,500	11,500	11,500
Other Purchased Services	21,979	21,557	19,288	19,190	2,100	2,100	2,100	2,100
Supplies & Materials	5,596	3,865	5,811	7,448	13,800	13,800	13,800	13,800
Equipment	823	239	814	2,150	2,800	2,800	2,800	2,800
Operations & Maintenance Services								
Professional & Technical Services	14,098	14,006	6,271	5,366	7,000	7,000	7,000	7,000
Other Purchased Services	0	0	16,571	16,714	19,500	19,500	19,500	19,500
Supplies & Materials	0	0	28,554	256	0	0	0	0
Utilities	92,959	92,315	101,007	109,258	114,000	116,280	118,606	120,978
Transportation Services								
Employee Salaries & Benefits	0	163,737	187,260	183,497	190,160	193,963	197,842	201,799
Transportation Services	9,965,562	10,131,404	8,744,856	9,769,232	10,480,631	10,585,438	10,691,292	10,798,205
Transportation Fuel	317,201	193,628	294,876	324,167	367,000	378,010	389,350	401,031
TOTAL EXPENDITURES	70,652,628	73,713,040	75,413,584	77,729,701	84,199,520	85,721,928	87,285,593	88,841,485
Beginning Fund Balance	5,853,470	6,794,950	4,966,924	3,538,765	6,710,520	4,059,488	4,059,488	4,059,488
Excess of Revenues over Expenditures	(63,340,116)	(65,788,746)	(64,485,189)	(69,008,877)	(75,635,364)	(76,317,470)	(78,389,113)	(79,886,454)
Transfer From General Fund(s)	64,281,597	63,960,719	63,057,030	72,180,632	72,984,332	76,317,470	78,389,113	79,886,454
ENDING FUND BALANCE	6,794,950	4,966,924	3,538,765	6,710,520	4,059,488	4,059,488	4,059,488	4,059,488

MAJOR REVENUES

State Aid passed through the General Fund, General Fund Support and Federal Aid. Revenues for 2021-22 increased significantly due to COVID-19 related federal grants, but returned to pre-pandemic levels in 2022-23.

MAJOR EXPENDITURES

Instructional Salaries/ Benefits, Student Support Services and Transportation Services

FORECAST

Revenues will remain relatively flat, with expenditures increasing with rising staffing costs.

Reduction of expenditures and/or revenue enhancement must be a priority in order to balance future budgets and avoid increases in transfers from the General Fund.



I. Budget Schedules

The *Career and Technical Education* fund is used to track expenditures that are directly related to Career and Technical Education (CTE) programs. Courses in Career and Technical Education give students the opportunity to explore career interests in preparation for being college and career ready. Each high school offers a variety of CTE Pathway options with credits which can be applied toward high

school graduation. Olathe Advanced Technical Center offers 2-year program options for juniors and seniors focused on skilled trades and technical science careers. Additionally, ten of the fifteen 21st Century Academies are CTE Pathway affiliated.

Career and Technical Education Fund

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								
Tuition- Other School Districts	24,280	35,445	27,205	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
State								
State Aid	459	0	0	0	0	0	0	0
Federal								
Grants	217,313	181,582	167,428	204,841	182,557	186,208	189,932	193,731
TOTAL REVENUES	242,052	217,027	194,633	204,841	182,557	186,208	189,932	193,731
Expenditures								
Instructional Services								
Employee Salaries & Benefits	6,140,912	7,596,561	6,685,857	6,332,812	6,657,376	6,790,524	6,926,334	7,064,861
Professional & Technical Services	12,982	28,723	36,456	50,218	39,875	40,473	41,080	41,696
Other Purchased Services	30,037	2,939	26,580	13,372	8,450	8,577	8,705	8,836
Supplies & Materials	195,425	255,438	235,675	257,388	243,363	247,013	250,719	254,479
Equipment	34,517	16,351	5,836	4,878	10,193	10,346	10,501	10,659
Other	9,393	12,221	6,572	2,896	4,600	4,669	4,739	4,810
Support Services- Instruction								
Employee Salaries & Benefits	171,665	177,898	352,238	234,020	239,140	243,923	248,801	253,777
Professional & Technical Services	0	0	68	0	90	91	93	94
Supplies and Materials	0	0	156	0	375	381	386	392
Support Services- School Administration								
Employee Salaries & Benefits	222,187	231,424	228,968	245,064	254,505	259,595	264,787	270,083
Other Purchased Services	1,580	1,580	1,592	1,580	35	36	36	37
Supplies and Materials	0	343	95	0	75	76	77	78
Central Services								
Professional & Technical Services	210	382	527	497	0	0	0	0
Supplies & Materials	2,428	5,268	2,555	0	0	0	0	0

Olathe Public Schools Annual Budget

I. Budget Schedules

Career and Technical Education Fund

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)								
Operations & Maintenance Services								
Employee Salaries & Benefits	3,995	0	0	0	0	0	0	0
Supplies & Materials	3,239	2,980	3,754	3,523	3,150	3,197	3,245	3,294
Utilities	30,757	35,365	38,841	48,764	49,450	50,192	50,945	51,709
Transportation Services								
Other Purchased Services	450	0	0	0	0	0	0	0
Transportation Fuel	338	60	672	989	2,400	2,436	2,473	2,510
TOTAL EXPENDITURES	6,860,113	8,367,533	7,626,442	7,196,001	7,513,077	7,661,528	7,812,921	7,967,315
Beginning Fund Balance	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Excess of Revenues over Expenditures	(6,618,061)	(8,150,506)	(7,431,809)	(6,991,160)	(7,330,520)	(7,475,320)	(7,622,989)	(7,773,584)
Transfer From General Fund(s)	6,618,060	8,150,506	7,431,809	6,991,160	7,330,520	7,475,320	7,622,989	7,773,584
ENDING FUND BALANCE	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000



MAJOR REVENUES

Federal Aid from the Carl Perkins grant and State Aid passed through the General Fund.

MAJOR EXPENDITURES

Instructional Salaries/Benefits

FORECAST

The steady increase in revenues from the Carl Perkins grant will parallel increased expenditures due to program growth.



MAJOR REVENUES

No Planned Revenues

MAJOR EXPENDITURES

No Planned Expenditures

A transfer from the General Fund was made to the Contingency Reserve Fund for the first time in several years in 2019-20. This was a reflection of cost savings resulting from a state-mandated shutdown of all schools as of March 17, 2020, in response to the COVID-19 pandemic.

After increasing this reserve by 3.7 million in 2019-20, the District transferred \$5.3 million of salary and benefit expenses here in 2020-21. This transfer was necessary due to lower than expected revenues and a more costly second year of a two-year negotiated agreement with teachers.

The Contingency Reserve Fund is 4.0% of the General Fund for 2023-24.

Olathe Public Schools Annual Budget

I. Budget Schedules

A *Contingency Reserve* fund is created in each school district. This fund consists of money deposited therein or transferred thereto according to law. A district is authorized to transfer money from its general fund to the *Contingency Reserve* fund. Previous to 2014, this limit had been statutorily set at 10.0%. If the amount in the fund exceeds the statutory cap due to a decrease in enrollment, the district may maintain the "excess" amount in the fund until the amount is depleted by expenditures from the fund. Money may be spent from this fund for financial contingencies as determined by the school district's Board of Education.

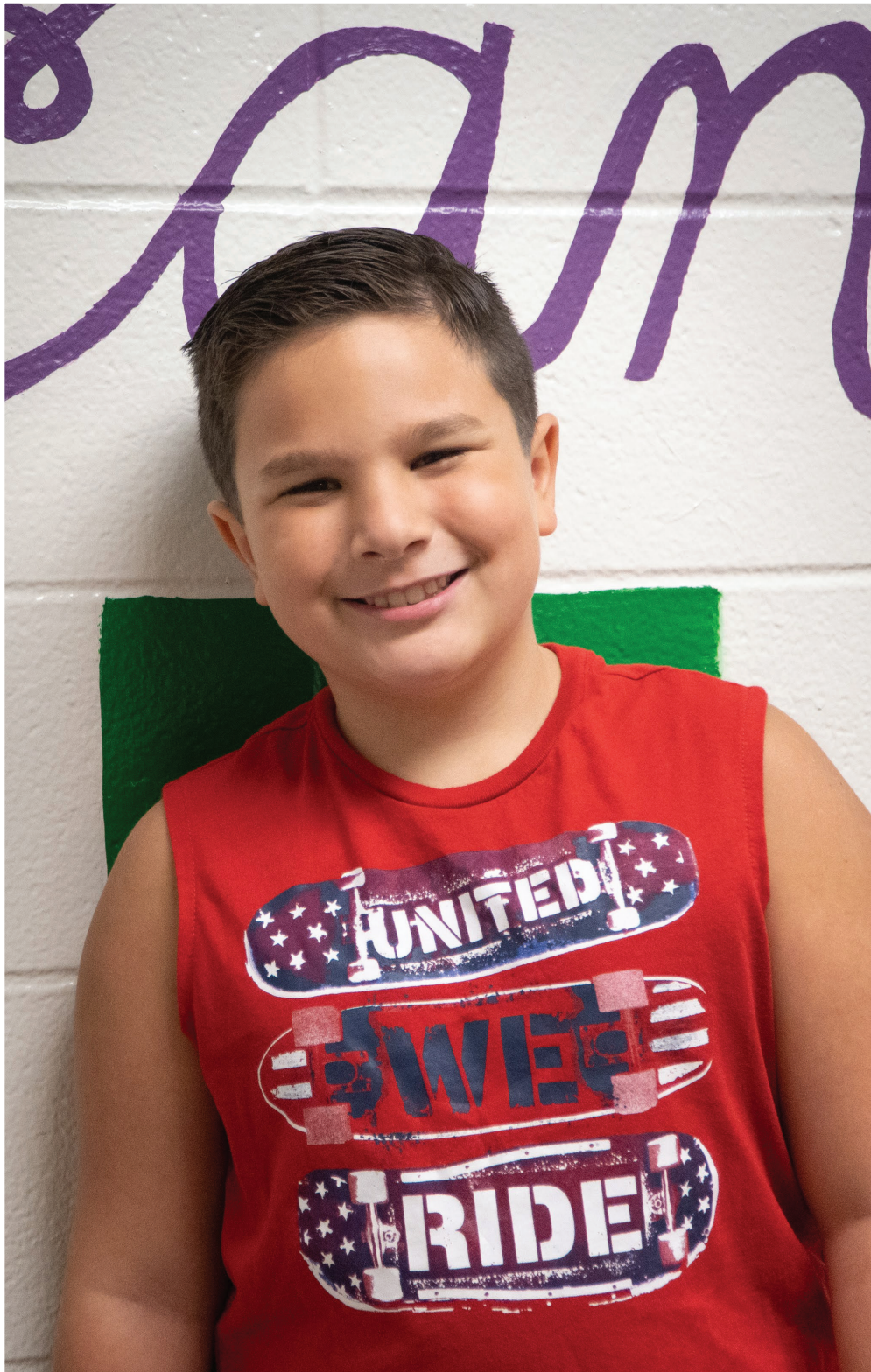
The purpose of the *Contingency Reserve* fund is to provide for District expenditures that were not planned for during the adoption of the budget at the beginning of the year. One of the Board's budget goals is to create a balanced budget and to live within that budget. With successful budget management, the approved budget should address all the prioritized goals and objectives identified in the Budget development process that lead to a balanced budget proposal. With this understanding and the exception of cash flow protection, it is not anticipated the *Contingency Reserve* fund should be needed to assist with the funding of District goals and objectives. The *Contingency Reserve* fund has been budgeted at 4.0% for this year.

Contingency Reserve Fund

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	0	0	0	0	0	0	0	0
County	0	0	0	0	0	0	0	0
State	0	0	0	0	0	0	0	0
Federal	0	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0	0
Expenditures								
Instructional Services								
Employee Salaries & Benefits	0	5,263,068	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	5,263,068	0	0	0	0	0	0
Beginning Fund Balance	9,735,051	13,393,069	8,130,001	8,130,001	8,130,001	8,130,001	8,130,001	8,130,001
Excess of Revenues over Expenditures	0	(5,263,068)	0	0	0	0	0	0
Transfer From General Fund(s)	3,658,018	0	0	0	0	0	0	0
ENDING FUND BALANCE	13,393,069	8,130,001	8,130,001	8,130,001	8,130,001	8,130,001	8,130,001	8,130,001

I. Budget Schedules



I. Budget Schedules

The *Restricted/Independent* 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 General and Supplemental General

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.

Restricted/Independent Funds Summary Approved Budgets 2023-24 • Expenditures by Function and Object

	Federal	Summer School	Driver Training	Food Service	Health Care Reserve	Risk Management	Workers Compensation	Textbook & Student Materials	Gifts & Grants	Special Liability	TOTALS
Revenues											
Local											
Motor/Recreational Vehicles Taxes	0	0	0	0	0	0	0	0	0	67,133	67,133
Tuition	0	115,000	0	0	0	0	0	0	0	0	115,000
Fees	0	0	85,000	0	0	0	0	2,170,593	0	0	2,255,593
Meal Sales	0	0	0	8,107,125	0	0	0	0	0	0	8,107,125
Contributions and Donations	0	0	0	0	0	0	0	0	2,457,233	0	2,457,233
Other	0	0	0	586,500	52,200,000	1,582,914	0	11,834	0	0	54,381,248
Revenue From Other Funds	0	0	0	0	0	0	1,669,327	0	0	0	1,669,327
County											
Ad Valorem Taxes	0	0	0	0	0	0	0	0	0	624,633	624,633
State											
State Aid	0	0	37,125	105,000	0	0	0	0	0	0	142,125
Federal											
Grants/Title Programs	15,389,300	0	0	0	0	0	0	0	0	0	15,389,300
Child Nutrition Aid	0	0	0	7,904,338	0	0	0	0	0	0	7,904,338
TOTAL REVENUES	15,389,300	115,000	122,125	16,702,963	52,200,000	1,582,914	1,669,327	2,182,427	2,457,233	691,766	93,113,055
Expenditures											
Instructional Services											
Employee Salaries & Benefits	5,476,573	163,700	69,420	0	35,386,061	0	491,120	74,810	437,999	0	42,099,683
Insurance	0	0	0	0	0	136,830	0	0	0	0	136,830
Professional & Technical Services	0	0	0	0	0	0	0	0	66,776	0	66,776
Other Purchased Services	20,700	10,000	0	0	0	0	0	0	134,088	0	164,788
Supplies & Materials	115,116	142,800	990	0	0	0	0	0	543,384	0	802,290
Textbooks & Instructional Resources	0	0	0	0	0	0	0	2,159,637	0	0	2,159,637
Equipment	0	0	0	0	0	0	0	0	6,926	0	6,926
Support Services - Students											
Employee Salaries & Benefits	228,281	0	0	0	15,303,814	0	0	0	353,607	0	15,885,702
Professional & Technical Services	0	0	0	0	0	0	0	0	243,925	0	243,925
Other Purchased Services	31,999	0	0	0	0	0	0	0	0	0	31,999
Supplies & Materials	1,142,728	0	0	0	0	0	0	0	65,169	0	1,207,897
Support Services- Instruction											
Employee Salaries & Benefits	2,745,820	0	0	0	0	0	16,000	0	38,736	0	2,800,556
Professional & Technical Services	25,943	0	0	0	0	0	0	0	64,575	0	90,518
Other Purchased Services	7,200	0	0	0	0	0	0	0	0	0	7,200
Supplies & Materials	71,876	0	0	0	0	0	0	58,493	96,320	0	226,689
Equipment	3,538	0	0	0	0	0	0	0	0	0	3,538
Support Services-General Administration											
Employee Salaries & Benefits	0	0	0	0	0	0	0	0	0	0	0
Insurance	0	0	0	0	0	0	0	0	0	1,000,000	1,000,000

Olathe Public Schools Annual Budget

I. Budget Schedules



Restricted/Independent Funds Summary Approved Budgets 2023-24 • Expenditures by Function and Object

	Federal	Summer School	Driver Training	Food Service	Health Care Reserve	Risk Management	Workers Compensation	Textbook & Student Materials	Gifts & Grants	Special Liability	TOTALS
Expenditures (continued)											
Support Services- School Administration											
Employee Salaries & Benefits	142,828	0	27,080	0	0	0	153,000	0	0	0	322,908
Supplies & Materials	457	0	0	0	0	0	0	0	0	0	457
Other Purchased Services	0	0	0	0	0	0	0	0	0	0	0
Central Services											
Employee Salaries & Benefits	0	0	0	0	0	0	81,282	0	0	0	81,282
Insurance	0	0	0	0	0	0	200,000	0	0	0	200,000
Professional & Technical Services	0	0	0	0	0	6,060	42,125	0	0	0	48,185
Other Purchased Services	0	0	0	0	0	0	3,000	0	0	0	3,000
Supplies & Materials	0	0	0	0	0	0	7,800	0	4,738	0	12,538
Operations & Maintenance Services											
Employee Salaries & Benefits	0	0	0	0	0	0	400,000	0	0	0	400,000
Insurance	0	0	0	0	0	1,280,041	0	0	0	0	1,280,041
Repairs & Contracted Services	0	0	10,000	0	0	0	0	0	0	0	10,000
Other Purchased Services	0	0	0	13,400	0	0	0	0	0	0	13,400
Supplies & Materials	0	0	0	0	0	0	0	0	0	0	0
Utilities	0	0	0	140,100	0	0	0	0	0	0	140,100
Transportation Fuel	0	0	6,000	0	0	0	0	0	0	0	6,000
Other	0	0	510	0	0	0	0	0	0	0	510
Equipment	0	0	0	0	0	0	0	0	425,588	0	425,588
Transportation Services											
Transportation Services	82,500	0	0	0	0	0	0	0	0	0	82,500
Food Services											
Employee Salaries & Benefits	0	0	0	9,191,000	0	0	25,000	0	0	0	9,216,000
Professional & Technical Services	0	0	0	330,000	0	0	0	0	0	0	330,000
Other Purchased Services	0	0	0	79,500	0	0	0	0	0	0	79,500
Supplies & Materials	0	0	0	8,550,000	0	0	0	0	0	0	8,550,000
Equipment	0	0	0	870,000	0	0	0	0	0	0	870,000
Site Improvements											
Purchased Property Services	0	0	0	0	0	0	0	0	16,929	0	16,929
TOTAL EXPENDITURES	10,095,559	316,500	114,000	19,174,000	50,689,875	1,422,931	1,419,327	2,292,940	2,498,760	1,000,000	89,023,892
Beginning Fund Balance	(5,293,741)	166,650	158,428	4,793,431	17,379,212	771,664	2,757,498	1,236,205	697,500	777,775	23,444,622
Excess of Revenues over Expenditures	5,293,741	(201,500)	8,125	(2,471,037)	1,510,125	159,983	250,000	(110,513)	(41,527)	(308,234)	4,089,163
Transfer From General Fund(s)	0	200,000	0	0	0	0	0	0	0	0	200,000
ENDING FUND BALANCE	0	165,150	166,553	2,322,394	18,889,337	931,647	3,007,498	1,125,692	655,973	469,541	27,733,785

A detailed analysis and discussion of each of these funds appears on the following pages.



I. Budget Schedules

The *Federal* fund tracks specific programs that are funded by the federal government. Programs include Head Start, Title I, Title II, Title III, Title IV, Early Childhood, Title VIB, and Homeless. In 2020, the District also began receiving pandemic-related assistance through programs such as Elementary and Secondary School Emergency Relief (ESSER I, II, III) and the American Rescue Plan (ARP).

Examples of target specific programs include helping disadvantaged children meet higher standards, preventing violence in and around schools, preventing the illegal use of alcohol, fostering a safe and drug-free learning environment, increasing student academic achievement through strategies such as improving teacher and principal quality and special education programs to support students with disabilities.

Federal Fund Expenditures by Function

	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								
Federal:								
Grants/Title Programs	6,251,700	9,205,521	21,889,954	9,852,777	15,389,300	10,049,832	10,250,829	10,455,846
TOTAL REVENUES	6,251,700	9,205,521	21,889,954	9,852,777	15,389,300	10,049,832	10,250,829	10,455,846
Expenditures								
Instructional Services								
Employee Salaries & Benefits	4,560,293	4,639,402	14,982,772	7,722,087	5,476,573	5,931,553	6,050,185	6,171,188
Professional & Technical Services	463,354	334,514	166,039	16,480	0	16,645	16,645	16,645
Other Purchased Services	14,633	3,464	9,913	24,786	20,700	18,466	21,317	20,161
Supplies & Materials	462,389	1,432,120	470,448	378,057	115,116	217,418	221,767	217,882
Equipment	0	877,283	11,421	3,120	0	4,847	2,656	2,501
Support Services- Students								
Employee Salaries & Benefits	30	58,714	1,010,418	591,857	228,281	232,847	237,504	242,254
Professional & Technical Services	0	2,619	590,703	21,161	0	21,373	21,586	21,802
Other Purchased Services	17,003	24,823	17,831	23,189	31,999	24,340	26,509	27,616
Supplies & Materials	110,664	3,269	3,075	222,029	1,142,728	396,353	429,761	438,789
Support Services- Instruction								
Employee Salaries & Benefits	330,966	410,053	3,436,300	2,614,651	2,745,820	2,800,736	2,856,751	2,913,886
Professional & Technical Services	146,621	118,342	165,456	121,548	25,943	73,746	49,844	61,795
Other Purchased Services	37,586	3,497	6,966	11,686	7,200	8,617	9,168	8,328
Supplies & Materials	24,021	33,170	70,489	65,196	71,876	69,187	68,753	69,939
Equipment	0	0	135,000	127,500	3,538	3,538	3,538	3,538
Support Services- School Administration								
Employee Salaries & Benefits	130,894	106,751	1,013,757	505,616	142,828	145,685	148,598	151,570
Other Purchased Services	852	204	85	456	457	333	415	402
Central Services								
Employee Salaries & Benefits	0	18,808	328,484	154,660	0	0	0	0
Operations & Maintenance Services								
Employee Salaries & Benefits	0	0	553,442	215,537	0	0	0	0
Supplies & Materials	109,924	147,465	115,507	0	0	0	0	0
Equipment	138,237	0	0	0	0	0	0	0

Olathe Public Schools Annual Budget

I. Budget Schedules

MAJOR REVENUES

Federal Title Programs and
ESSER COVID-19 Relief Grants

MAJOR EXPENDITURES

Instructional Salaries/Benefits

Federal Fund Expenditures by Function

	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)								
Transportation Services								
Employee Salaries & Benefits	0	0	4,916	416	0	0	0	0
Transportation Services	28,670	942,847	51,610	43,212	82,500	84,150	85,833	87,550
Food Services								
Employee Salaries & Benefits	0	0	194,043	0	0	0	0	0
TOTAL EXPENDITURES	6,576,137	9,157,344	23,338,676	12,863,243	10,095,559	10,049,833	10,250,829	10,455,845
Beginning Fund Balance	(558,293)	(882,729)	(834,552)	(2,283,274)	(5,293,741)	0	0	0
Excess of Revenues over Expenditures	(324,436)	48,178	(1,448,721)	(3,010,467)	5,293,741	0	0	0
Anticipated Revenue for Encumbered Expenditures	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	(882,729)	(834,552)	(2,283,274)	(5,293,741)	0	0	0	0

DISTRICT GRANTS 2022-23 Grants Total \$26.3 Million \$2,073,078

Title I A federal grant to provide reading and math teachers and teaching assistants in Title I schools.

\$82,250

Title I C Migrant federal grant to provide support (reading and English as a Second Language focus) for qualified migrant students in the district.

\$449,173

Title II A Teacher Quality federal grant providing professional development to update instructional skills for educators and the Class Size Reduction Program federal grant to help reduce the number of pupils in Title I Kindergarten through third grade classrooms.

\$401,298

Title III English Language Acquisition federal grant to hire additional English Language Learner (ELL) staff and provide professional development for teachers who have ELL students in their classrooms.

\$131,178

Title IV A federal grant to assist in expanding programs such as music, art, STEM, computer science, accelerated learning, history, and civics courses, as well as expand access to college and career guidance and counseling.

\$5,723,515

Title VI B Pass-Through federal grant to support students with disabilities through special education and related services.

\$145,814

Title VI B Continuous Improvement federal grant to support staff development and the implementation of special service programs in the areas of collaborative teaching, positive behavioral practices and autism.

\$144,429

Early Childhood Pass-Through grant providing federal funding to support students with disabilities via early childhood special education and related services.

\$50,300

Education for Homeless Children and Youth federal grant to ensure that all homeless children and youth have equal access to the same public education provided to other children and youth. Grant activities include tutoring, parent education and training, and other emergency support services for students (medical aid and clothing).

\$17,976

Head Start PA 20 federal grant to train Head Start staff.

\$1,712,047

Head Start PA 22 federal grant for general operating expenses such as materials and salaries.

\$204,841

Carl Perkins Improvement federal grant used to improve career and technical programs including family and consumer science, industrial technology, business and computer programs.

\$325,642

The Olathe Public Schools Foundation provided classroom grants for innovation learning projects, evening learning grants for after-school and extended programs that impact student achievement, and summer school scholarships for students who otherwise would not be able to afford to attend.

\$323,207

Grant funds from multiple sources are used by Parents as Teachers to provide PAT Supporting Care Provider services to childcare providers in Johnson, Leavenworth, and Wyandotte Counties.

\$74,729

Grants from various area businesses and organizations awarded to District educators who have fulfilled the grants' requirements.

\$310,299

The JCCC College Now Grant is awarded to Olathe Public Schools annually for their participation in the College Now concurrent enrollment partnership. It is based on the number of college credit hours earned by students enrolled in eligible classes at each high school.

\$18,750

Baptist Trinity Lutheran Legacy Foundation (BTLL) grant was provided to purchase supplies for various student health needs.

\$200,000

The Braden Robertson Fund provides payment for mental health therapy sessions for students. The fund is replenished through donations to the Braden Robertson Fund through the Olathe Public Schools Foundation.

\$300,000

The Kauffman Foundation awards grants to support two initiatives. One for the development of a three-year strategic plan to increase the number of graduates leaving high school ready for learning, work, and life in the Kansas City region. The other supports Equity and inclusion among our students and staff.

\$389,545

The Mental Health Intervention Team (MHIT) grant is a state initiative to provide funding for school districts to eliminate barriers for students and families that need clinical therapy and access to the services of local community mental health centers.

\$12,075,229

Elementary and Secondary School Emergency Relief Fund (ESSER II and III). These federal funds have been made available to schools to address health needs, learning gaps, and other additional costs that resulted from the Covid-19 pandemic. The funds will fulfill various educational initiatives and are available for use through September 2024.

\$163,898

American Rescue Plan – Homeless Children & Youth (ARPHCY I and II). These Federal funds have been made available to provide homeless children and youth with wrap-around services to address the challenges of the COVID-19 pandemic.

\$10,000

DEA Sponsorship – The Kansas City District Office of the Drug Enforcement Administration has awarded Olathe with these funds to supplement programs that are focusing on drug prevention and mentoring.

\$521,482

Early Childhood Block Grant – The Kansas Children's Cabinet and Trust Fund provided these funds for at-risk early childhood education programs.

\$421,700

Safe and Secure Grant – These funds awarded from KSDE provided funding for security cameras and security technology throughout our district.

FORECAST

Revenues and expenditures will continue to decline after the ESSER grants for pandemic relief are fully exhausted in 2023-24.



MAJOR REVENUES

Student Fees

MAJOR EXPENDITURES

Instructional Salaries and Benefits

FORECAST

Relatively flat revenues and increasing expenditures due to program expansion will result in significant decreases in fund balances through 2025-26. Revenue enhancement or increased support from the General Fund will be required to maintain fund balances.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Summer School* fund tracks the expenses associated with programs established by the Board of Education during summer months for the purpose of giving remedial instruction or conducting special projects and activities designed

to enrich and enhance the educational experience of pupils. Select programs are fee-based, while others are provided at District expense.

Summer School Fund 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								
Tuition	50,572	115,200	116,100	112,020	115,000	117,300	119,646	122,039
TOTAL REVENUES	50,572	115,200	116,100	112,020	115,000	117,300	119,646	122,039
Expenditures								
Instructional Services								
Employee Salaries & Benefits	8,053	147,617	111,482	203,825	163,700	164,519	165,341	166,168
Professional & Technical Services	853	4,919	3,242	2,772	0	2,005	1,592	1,199
Supplies & Materials	0	0	22,819	18,607	142,800	143,514	144,232	144,953
Support Services - Instruction								
Employee Salaries & Benefits	4,064	6,995	15,464	0	0	0	0	0
TOTAL EXPENDITURES	12,970	159,531	153,007	229,050	316,500	313,491	315,770	318,339
Beginning Fund Balance	327,317	364,919	320,588	283,681	166,650	165,150	168,959	172,835
Excess of Revenues over Expenditures	37,601	(44,331)	(36,907)	(117,030)	(201,500)	(196,191)	(196,124)	(196,300)
Transfer From General Fund(s)	0	0	0	0	200,000	200,000	200,000	200,000
ENDING FUND BALANCE	364,919	320,588	283,681	166,650	165,150	168,959	172,835	176,534



Olathe Public Schools Annual Budget

I. Budget Schedules

The *Driver Training* fund tracks the expenditures associated with the driver education courses provided throughout the year for students of appropriate age.

The state provides aid at a variable rate per student each year. The remaining revenue is received from student fees.

MAJOR REVENUES

State Aid and Student Fees

MAJOR EXPENDITURES

Instructional Salaries/Benefits, Vehicle Maintenance, and Fuel

FORECAST

With relatively flat revenues and expenditures, the Driver Training program will maintain a consistent fund balance.

Driver Training Fund 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								
Fees	24,623	116,725	87,629	84,663	85,000	85,850	86,709	87,576
State								
State Safety Aid	47,235	16,644	33,894	35,736	37,125	37,125	37,125	37,125
TOTAL REVENUES	71,858	133,369	121,523	120,399	122,125	122,975	123,834	124,701
Expenditures								
Instructional Services								
Employee Salaries & Benefits	56,602	71,533	71,946	66,485	69,420	70,808	72,225	73,669
Supplies & Materials	28	721	355	945	990	1,010	1,030	1,051
Support Services-School Administration								
Employee Salaries & Benefits	22,460	28,302	29,872	25,784	27,080	27,622	28,174	28,738
Operations & Maintenance Services								
Repairs & Contracted Services	8,977	6,368	13,211	9,993	10,000	10,300	10,609	10,927
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
TOTAL EXPENDITURES	92,088	110,711	122,767	108,856	114,000	116,445	118,944	121,498
Beginning Fund Balance	145,701	125,471	148,129	146,885	158,428	166,553	173,083	177,972
Excess of Revenues over Expenditures	(20,230)	22,658	(1,244)	11,543	8,125	6,530	4,889	3,202
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	125,471	148,129	146,885	158,428	166,553	173,083	177,972	181,175



MAJOR REVENUES

State and Federal meal reimbursements and student meal fees.

The District experienced higher-than-usual revenues in 2021-22, when the Federal government provided increased meal reimbursements in tandem with free lunch eligibility for all students. Universal free school lunches will end in 2022-23, and revenues are expected to decrease accordingly.

MAJOR EXPENDITURES

Employee Salaries/Benefits, food purchases, equipment repair, and merchant fees to process online payments.

FORECAST

Rising food costs and salary benefit increases, coupled with flat revenue, will result in a declining fund balance throughout the projection period. Revenue enhancement or additional support from the General Fund will be required to maintain fund balances.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Food Service* fund is established pursuant to state law to account for all monies received and expended for the food service program. This program is administered according to the state plan of child nutrition operations under which federal funds are received pursuant to federal acts relating to child nutrition.

The programs are administered and meals are served on a non-profit basis. Revenue is from user purchases, Federal and State reimbursement funds, and transfers from the General Fund.

Food Service Fund

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Meal Sales	5,781,153	227,010	159,678	6,212,441	8,107,125	8,350,339	8,600,849	8,858,874
Other	404,364	253,191	295,552	591,629	586,500	598,230	610,195	622,398
State								
State Aid	120,654	105,410	2,171,035	100,905	105,000	108,150	111,395	114,736
Federal								
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
TOTAL REVENUES	11,333,621	10,030,089	18,514,253	14,932,071	16,702,963	17,119,144	17,546,111	17,984,156
Expenditures								
Operations & Maintenance								
Other Purchased Services	16,208	16,661	17,442	11,470	13,400	13,534	13,669	13,806
Utilities	122,238	120,450	132,433	136,858	140,100	141,501	142,916	144,345
Food Services								
Employee Salaries & Benefits	6,817,579	6,036,484	6,173,293	6,221,789	9,191,000	9,282,910	9,375,739	9,469,496
Professional & Technical Services	231,268	88,387	56,678	294,983	330,000	192,512	218,343	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
TOTAL EXPENDITURES	13,425,335	11,123,002	14,541,369	15,200,228	19,174,000	17,124,378	17,512,690	18,315,626
Beginning Fund Balance	2,171,167	277,831	656,147	4,837,438	4,793,431	2,322,394	2,317,160	2,350,581
Excess of Revenues over Expenditures	(2,091,714)	(1,092,914)	3,972,884	(268,158)	(2,471,037)	(5,235)	33,421	(331,470)
Transfer From General Fund(s)	198,378	1,471,230	208,406	224,152	0	0	0	0
ENDING FUND BALANCE	277,831	656,147	4,837,438	4,793,431	2,322,394	2,317,160	2,350,581	2,019,111

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Health Care Reserve* fund is used to track the reserve for run-out claims should

the District choose to change insurance providers.

Health Care Reserve Fund

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Other	46,805,416	50,068,801	52,173,027	49,672,013	52,200,000	52,200,000	52,200,000	52,200,000
TOTAL REVENUES	46,805,416	50,068,801	52,173,027	49,672,013	52,200,000	52,200,000	52,200,000	52,200,000
Expenditures								
Instructional Services								
Employee Salaries & Benefits	33,021,456	34,779,733	36,980,834	34,692,217	35,386,061	36,093,783	36,815,658	37,551,971
Other Services								
Employee Salaries & Benefits	14,281,171	15,041,588	15,993,524	15,003,739	15,303,814	15,609,890	15,922,088	16,240,530
TOTAL EXPENDITURES	47,302,627	49,821,322	52,974,358	49,695,956	50,689,875	51,703,673	52,737,746	53,792,501
Beginning Fund Balance	18,454,220	17,957,008	18,204,487	17,403,156	17,379,212	18,889,337	19,385,664	18,847,917
Excess of Revenues over Expenditures	(497,212)	247,479	(801,331)	(23,944)	1,510,125	496,327	(537,746)	(1,592,501)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	17,957,008	18,204,487	17,403,156	17,379,212	18,889,337	19,385,664	18,847,917	17,255,416



MAJOR EXPENDITURES

The actual cost of claims are paid from this fund

FORECAST

Revenues are assumed to be relatively flat as a result of expenditures being projected to remain at 2022-23 levels.



MAJOR REVENUES

General Fund Support

MAJOR EXPENDITURES

General Liability and Property Premiums

FORECAST

District expects slight increases in both revenues and expenditures.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Risk Management* fund provides for the protection of District resources and promotes the safety of students, staff and the public. Effective oversight and management of the fund assists with minimizing the District's exposure to liability and provides sound loss control

practices. Funds transferred from the General fund (primary funding source) to the Risk Management fund are utilized for the purchase of insurance, payment of claims, as well as related costs arising from legal action and settlements.

Risk Management Fund

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Other	1,092,169	1,003,843	1,237,742	1,372,284	1,582,914	1,646,231	1,712,080	1,780,563
TOTAL REVENUES	1,092,169	1,003,843	1,237,742	1,372,284	1,582,914	1,646,231	1,712,080	1,780,563
Expenditures								
Instructional Services								
Insurance	164,994	148,741	150,787	135,475	136,830	138,198	139,580	140,976
Central Services								
Professional & Technical Services	5,500	6,000	22,500	6,000	6,060	6,121	6,182	6,244
Operations & Maintenance								
Insurance	962,025	871,760	1,064,454	1,230,809	1,280,041	1,331,243	1,384,493	1,439,873
TOTAL EXPENDITURES	1,132,519	1,026,501	1,237,742	1,372,284	1,422,931	1,475,562	1,530,255	1,587,092
Beginning Fund Balance	834,671	794,322	771,664	771,664	771,664	931,647	1,102,316	1,284,141
Excess of Revenues over Expenditures	(40,349)	(22,658)	0	0	159,983	170,669	181,825	193,471
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	794,322	771,664	771,664	771,664	931,647	1,102,316	1,284,141	1,477,612



Olathe Public Schools Annual Budget

I. Budget Schedules

Funds for worker's compensation are allocated to each different job division code. All medical bills are run through a re-pricing company which assists the District in receiving the lowest medical fees possible within the designated group of providers. Expenditures consist of payments made to doctors and specialists as well as to pharmacies for prescription drugs.

Professional fees are paid to the District's third party administrator, Thomas McGee and the Kansas State Department of Labor for assessment fees. The Worker's Compensation Reserve fund is self insured by the District. For 2022-23, the District will enter into the second year of a contract with Midwest Employers Casualty. Self-Insured retention is set at \$500,000.

MAJOR REVENUES

General Fund Support

MAJOR EXPENDITURES

Employee Worker's Compensation Claims

FORECAST

Relatively flat revenues and expenditures.

Worker's Compensation Fund Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Transfer From General Fund(s)	1,388,237	1,888,498	1,715,177	1,744,246	1,669,327	1,661,156	1,672,720	1,673,086
TOTAL REVENUES	1,388,237	1,888,498	1,715,177	1,744,246	1,669,327	1,661,156	1,672,720	1,673,086
Expenditures								
Instructional Services								
Employee Salaries & Benefits	406,425	553,247	523,234	475,540	491,120	491,120	491,120	491,120
Support Services- Students								
Employee Salaries & Benefits	0	222	120	0	0	0	0	0
Support Services- Instructional								
Employee Salaries & Benefits	75,271	42,313	8,953	15,842	16,000	16,000	16,000	16,000
General Administration								
Employee Salaries & Benefits	0	0	0	0	0	0	0	0
School Administration								
Employee Salaries & Benefits	70,839	51,811	85,076	152,023	153,000	153,000	153,000	153,000
Central Services								
Employee Salaries & Benefits	113,968	26,851	83,211	101,098	81,282	73,110	84,675	85,041
Insurance	196,650	179,282	213,012	198,503	200,000	200,000	200,000	200,000
Professional & Technical Services	22,901	55,321	49,427	41,933	42,125	42,125	42,125	42,125
Supplies & Materials	11,962	2,733	2,777	450	3,000	3,000	3,000	3,000
Equipment	11,166	8,866	7,362	0	7,800	7,800	7,800	7,800
Operations & Maintenance Services								
Employee Salaries & Benefits	391,845	687,100	362,321	400,177	400,000	400,000	400,000	400,000
Food Services								
Employee Salaries & Benefits	79,713	30,753	29,683	8,680	25,000	25,000	25,000	25,000
TOTAL EXPENDITURES	1,380,741	1,638,498	1,365,177	1,394,246	1,419,327	1,411,155	1,422,720	1,423,086
Beginning Fund Balance	1,800,000	1,807,497	2,057,497	2,407,498	2,757,498	3,007,498	3,257,498	3,507,498
Excess of Revenues over Expenditures	7,496	250,000	350,001	350,000	250,000	250,001	250,000	250,000
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	1,807,497	2,057,497	2,407,498	2,757,498	3,007,498	3,257,498	3,507,498	3,757,498

MAJOR REVENUES

Student Instructional
Material Fees

MAJOR EXPENDITURES

New and replacement
textbooks and associated
instructional resources.

FORECAST

Slightly increasing revenues and
expenditures result in relatively
flat fund balances.

Olathe Public Schools Annual Budget

I. Budget Schedules

The Instructional Materials and Resource Fee is collected at the time of enrollment for all full-time students. The authority for a school district to collect this fee is provided in Kansas Statutes (No. 72-3352) and (No. 72-3353 – Fees). The Olathe Board of Education establishes these fees on an annual basis. The fee amount is published annually in the District Parent Calendar/ Handbook and on the District website. The amount is prorated based on the date the student is enrolled and reduced by 50% for students enrolled in school three hours per day or less. If the student leaves the District a refund is made based on the remaining quarters.

Per Kansas Statute No. 72-3352, the Board of Education of any school district may purchase, for the use of the pupils of the district, any of the following:

- Workbooks and material which are supplemental to textbooks used in specific courses
- Specialized clothing and towels for use in physical education, shop and science courses
- Musical instruments for use in band or orchestra
- Instructional materials for the use of technology in specific courses
- Materials or supplies which are consumed in specific courses or projects or in which the pupil may retain ownership upon completion of such courses or projects.

Textbook and Student Materials Fund

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Instructional Materials Fees	1,838,145	1,886,153	2,070,208	2,128,032	2,170,593	2,214,005	2,258,285	2,303,451
Other	13,182	11,843	15,868	11,602	11,834	12,071	12,312	12,558
TOTAL REVENUES	1,851,328	1,897,996	2,086,076	2,139,634	2,182,427	2,226,076	2,270,597	2,316,009
Expenditures								
Instructional Services								
Employee Salaries & Benefits	89,423	67,174	64,347	73,343	74,810	76,306	77,832	79,389
Textbooks & 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
Support Services- Instructional								
Supplies & Materials	143,528	54,540	65,224	55,715	58,493	59,811	58,006	58,770
TOTAL EXPENDITURES	1,710,836	2,528,114	1,690,152	2,288,695	2,292,940	2,295,754	2,295,476	2,297,796
Beginning Fund Balance	1,478,969	1,619,460	989,342	1,385,266	1,236,205	1,125,692	1,056,013	1,031,135
Excess of Revenues over Expenditures	140,492	(630,118)	395,924	(149,061)	(110,513)	(69,679)	(24,879)	18,213
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	1,619,460	989,342	1,385,266	1,236,205	1,125,692	1,056,013	1,031,135	1,049,348

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Gifts and Grants* fund is used to track the revenues and expenditures that are not included in other funds. The only monies reported in this fund are monies administered at the district level. Activity funds at the building level or federal grants are not included. Examples of funds included are: Drug prevention grants

from cities or counties, gifts from booster clubs, gifts from individuals, gifts from foundations, gifts from businesses and gifts from other government units not included in the budget.

MAJOR REVENUES

Local Grants and Donations

MAJOR EXPENDITURES

Expenditure levels are driven by the outlined Grants' purpose in addition to carryover dollars from prior years' projects.

FORECAST

As revenues rise or decline, it is expected that expenditures will do the same.

It is not an expectation of the district to maintain a balance in this fund. Balances are the result of prior year carryover.

Gifts and Grants Fund

Expenditures by Function and Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Projected Budget 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Revenues								
Local								
Contributions & 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
TOTAL REVENUES	1,335,527	1,179,721	1,175,071	2,874,209	2,457,233	2,665,721	2,561,477	2,613,599
Expenditures								
Instructional Services								
Employee Salaries & Benefits	99,980	325,558	136,840	619,390	437,999	442,379	446,803	451,271
Professional & Technical Services	103,933	130,149	67,594	87,129	66,776	67,444	68,119	68,800
Other Purchased Services	33,483	72,651	104,808	112,790	134,088	135,429	136,783	138,151
Supplies & Materials	158,833	228,407	454,064	468,455	543,384	548,818	554,306	559,849
Equipment	164,242	113,480	56,991	49,388	6,926	6,995	7,065	7,136
Support Services - Student								
Employee Salaries & Benefits	0	0	114,529	300,987	353,607	357,143	360,715	364,322
Professional & Technical Services	44,764	24,097	99,556	298,059	243,925	246,364	248,828	251,316
Supplies & Materials	13,544	55,778	47,316	42,898	65,169	51,794	53,287	56,750
Support Services - Instructional								
Employee Salaries & Benefits	0	164,055	139,565	189,868	38,736	122,723	117,109	92,856
Professional & Technical Services	0	19,976	13,071	83,393	64,575	53,680	67,216	61,824
Supplies & Materials	77,093	22,244	11,690	97,934	96,320	68,648	87,634	84,200
Equipment	0	0	0	89,491	0	0	0	0
Central Services								
Supplies & Materials	0	29,476	76,504	99,200	4,738	4,833	4,929	5,028
Operations and Maintenance Services								
Equipment	271,000	2,310	0	421,700	425,588	434,100	442,782	451,637
Community Services								
Supplies & Materials	22,629	10,479	11,703	5,100	16,929	11,244	11,091	13,088
TOTAL EXPENDITURES	989,501	1,198,660	1,334,230	2,965,782	2,498,760	2,551,593	2,606,666	2,606,227
Beginning Fund Balance	621,146	967,171	948,232	789,073	697,500	655,973	770,100	724,911
Excess of Revenues over Expenditures	346,026	(18,939)	(159,159)	(91,573)	(41,527)	114,128	(45,189)	7,372
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	967,171	948,232	789,073	697,500	655,973	770,100	724,911	732,283



MAJOR REVENUES
Local Property Taxes

MAJOR EXPENDITURES
General Liability Insurance Premiums

I. Budget Schedules

The *Special Liability* fund is used to pay the cost of the District’s liability insurance premiums. In addition, the cost of any

liability claims, including the cost of providing a defense, may be paid from this fund.

Special Liability Fund
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/Recreational Vehicles Taxes	36,019	34,828	32,576	43,419	67,133	69,818	72,611	75,515
County								
Ad Valorem Taxes	315,411	331,583	679,506	765,888	624,633	687,096	790,161	948,193
TOTAL REVENUES	351,430	366,411	712,082	809,308	691,766	756,915	862,772	1,023,708
Expenditures								
Support Services- General Admin.								
Insurance Premiums/Claims	276,330	609,203	512,635	608,377	1,000,000	800,000	840,000	882,000
TOTAL EXPENDITURES	276,330	609,203	512,635	608,377	1,000,000	800,000	840,000	882,000
Beginning Fund Balance	545,089	620,189	377,397	576,844	777,775	469,541	426,456	449,227
Excess of Revenues over Expenditures	75,100	(242,792)	199,447	200,931	(308,234)	(43,085)	22,772	141,708
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	620,189	377,397	576,844	777,775	469,541	426,456	449,227	590,936

FORECAST
Steady increase in tax revenue from increasing assessed valuations serves as an offset for increasing qualified insurance premiums and claims.



Olathe Public Schools Annual Budget

I. Budget Schedules

The *Capital Improvement and Debt Service* funds represent revenues and expenditures related to the capital improvements of District facilities. The *Capital Outlay* fund supports ongoing maintenance and renovations, while the *Construction* funds are related to bond elections approved for the construction of new schools and major additions to existing facilities. The *Construction* funds receive their revenue

from the sale of bonds approved through bond elections from the community. The payback of those bond sales occurs through the *Bond and Interest* fund. For this reason, while we show the expenditures for construction, we do not include the expenditures in the summary sheets because that expense is already captured in the bond and interest payments.

Capital Improvements and Debt Service Funds Summary
Approved Budgets 2022-23 • Expenditures by Function and Object

Capital Improvements & Debt Retirement Funds					
	Capital Outlay	Bond & Interest	Special Assessment	TOTALS	*Construction
Revenues					
Local					
Motor/Recreational Vehicles Taxes	2,188,460	3,905,808	57,740	6,152,008	0
Other	10,501,000	0	0	10,501,000	3,902,171
County					
Ad Valorem Taxes	27,783,981	48,951,569	1,070,025	77,805,575	0
State					
State Aid	3,984,474	5,909,848	0	9,894,322	0
Federal					
Federal Tax Credits	0	981,750	0	981,750	0
Other					
Bond Proceeds	0	0	0	0	0
Total Revenues	44,457,915	59,748,975	1,127,765	105,334,655	3,902,171
Expenditures					
Instructional Services					
Equipment	7,478,000	0	0	7,478,000	0
Facility Technology Improvements	0	0	0	0	13,693,620
Central Services					
Employee Salaries & Benefits	87,140	0	0	87,140	0
Contracted Services- Copiers	1,500,000	0	0	1,500,000	0
Equipment- Technology	0	0	0	0	0
Operations & Maintenance Services					
Employee Salaries & Benefits	14,066,670	0	0	14,066,670	0
Repairs & Contracted Services	5,227,225	0	0	5,227,225	0
Supplies & Materials	2,545,000	0	0	2,545,000	0
Equipment	880,200	0	0	880,200	0
Transportation Services					
Lease	2,863,988	0	0	2,863,988	0
Site Improvements					
Benefit District Charges	0	0	1,300,000	1,300,000	0
Facilities and Construction Services					
Site Acquisitions	0	0	0	0	0
New Facility Construction	0	0	0	0	21,750,000
Facility Improvements	0	0	0	0	23,573,350
Safety/Security	0	0	0	0	1,113,200
Facility Improvement					
Repairs & Contracted Services	2,020,000	0	0	2,020,000	0
Bond & Interest Payments					
Bond Principal Payments	0	36,452,945	0	36,452,945	0
Bond Interest Payments	0	25,863,221	0	25,863,221	0
Other Bond Fees	0	250,000	0	250,000	250,000
TOTAL EXPENDITURES	36,668,223	62,566,166	1,300,000	100,534,389	60,380,170
Beginning Fund Balance	8,240,324	70,624,930	1,010,341	79,875,596	182,781,491
Excess of Revenues over Expenditures	7,789,692	(2,817,191)	(172,235)	4,800,266	(56,477,999)
Transfer From General Fund(s)	0	0	0	0	0
ENDING FUND BALANCE	16,030,016	67,807,739	838,106	84,675,862	126,303,492

*The Construction Fund tracks all expenditures associated with bond sales which were previously approved by the community in a Bond Election. The repayment of the bonds is reflected in the Bond and Interest Fund column. Since it would be a duplication of dollars to combine both the repayment of the bonds and the actual expenditure of the bond sales, we have removed the Construction Fund column from the Capital Improvement and Debt Service totals.



MAJOR REVENUES

Local property taxes and State Aid.

MAJOR EXPENDITURES

Facility renovations, operational maintenance, technology replacement cycles, furniture replacement cycles, document imaging and student/support equipment. In 2021-22, the District began recording the salaries and benefits of the Technology Department in the Capital Outlay fund, under Central Services.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Capital Outlay* fund is used for the purpose of acquisition, construction, remodeling, additions, furnishing and equipping facilities necessary to carry out the mission of the District. (Olathe Public

Schools published a resolution specifying a continuous and permanent rate of up to 8.0 mills on December 5, 2019).

The *Capital Outlay* fund's only revenue is from local sources and State Aid.

Capital Outlay Fund

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/Recreational Vehicles Taxes	1,970,542	2,120,531	2,101,701	2,108,872	2,188,460	2,254,114	2,321,737	2,391,389
Other	2,512,889	545,898	4,655,586	2,979,336	10,501,000	4,038,666	4,220,963	4,379,110
County								
Ad Valorem Taxes	20,529,637	21,453,474	22,463,176	24,797,182	27,783,981	28,617,500	29,476,025	30,360,306
State								
Capital Outlay State Aid	4,568,510	4,309,412	3,809,572	4,253,411	3,984,474	3,984,474	3,984,474	3,984,474
TOTAL REVENUES	29,581,578	28,429,315	33,030,035	34,138,800	44,457,915	38,894,754	40,003,200	41,115,280
Expenditures								
Instructional Services								
Equipment	5,936,987	6,921,901	6,018,414	7,413,934	7,478,000	7,702,340	7,933,410	8,171,413
Instructional Support Services								
Equipment	48,226	5,272	0	0	0	10,700	11,235	11,796
Central Services								
Employee Salaries & Benefits	1,861,945	80,408	4,552,241	82,006	87,140	89,754	92,447	95,220
Contracted Services	648,443	1,122,981	1,202,388	1,418,008	1,500,000	1,545,000	1,591,350	1,639,091
Equipment	0	0	0	0	0	0	0	0
Operations & Maintenance Services								
Employee Salaries & Benefits	12,153,044	13,182,929	13,105,958	13,174,316	14,066,670	14,348,003	14,634,963	14,927,663
Repairs & Contracted Services	4,043,757	6,732,620	4,012,510	5,169,249	5,227,225	5,384,042	5,895,563	6,272,430
Supplies & Materials	1,381,139	1,475,569	1,623,887	2,485,512	2,545,000	2,621,350	3,149,991	3,244,490
Equipment	1,184,636	625,326	312,643	687,543	880,200	906,606	933,804	961,818
Transportation Services								
Lease	0	2,380,574	2,522,074	2,552,574	2,863,988	2,949,907	3,038,405	3,129,557
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
TOTAL EXPENDITURES	31,842,728	37,340,836	34,901,736	35,120,246	36,668,223	38,894,754	40,003,199	41,115,279
Beginning Fund Balance	22,266,141	20,004,991	11,093,470	9,221,770	8,240,324	16,030,016	16,030,016	16,030,016
Excess of Revenues over Expenditures	(2,261,150)	(8,911,521)	(1,871,701)	(981,446)	7,789,692	0	0	0
Transfer to General Fund	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	20,004,991	11,093,470	9,221,770	8,240,324	16,030,016	16,030,016	16,030,016	16,030,016

FORECAST

Property tax revenue will continue to increase with assessed valuation growth, but a reduction of expenditures will be necessary to maintain adequate fund balances.

With the continued passage of bond issues, the District intends on preserving Capital Outlay funds for annual maintenance and lease expenses.

In other words, bond proceeds will fund the District's Capital Improvement Plan (CIP), with minimal reliance on Capital Outlay funds.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Bond and Interest* fund makes principal and interest payments on long-term debt obligations. Currently, the District is making payments on fourteen separate refundings and bond issues.

The actual amortization schedules for the District's outstanding general obligation bonds may be found in the Informational Section of this document.

MAJOR REVENUES

Local Property Taxes, State Aid and Federal Tax Credit

MAJOR EXPENDITURES

Principal and Interest Payments on Bonds

FORECAST

During 2022-23, new bond authority was approved for \$298,300,000. The total authority was issued between two bond series; 2022A (\$210MM) and 2022B (\$8.3MM). Debt service requirements will increase accordingly.

Bond and Interest Fund

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/Recreational Vehicles Taxes	3,722,642	3,930,348	3,776,120	3,790,170	3,905,808	3,981,726	3,933,990	3,921,821
Other	0	0	15,168,086	0	0	0	0	0
County								
Ad Valorem Taxes	36,554,425	38,442,508	40,169,678	44,132,266	48,951,569	49,903,057	49,304,769	49,152,264
State								
State Aid	8,830,606	7,848,121	6,798,663	6,414,983	5,909,848	6,024,720	5,952,489	5,934,078
Federal								
Federal Tax Credits	1,920,084	1,103,216	925,790	930,071	981,750	981,750	845,250	708,750
TOTAL REVENUES	51,027,756	51,324,193	66,838,336	55,267,489	59,748,975	60,891,253	60,036,498	59,716,913
Expenditures								
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	51,897,564	50,940,286	55,630,267	62,441,776	62,566,166	63,478,461	63,815,859	62,782,710
Beginning Fund Balance	67,077,049	66,207,241	66,591,148	77,799,217	70,624,930	67,807,739	65,220,532	61,441,170
Excess of Revenues over Expenditures	(869,808)	383,907	11,208,069	(7,174,286)	(2,817,191)	(2,587,208)	(3,779,361)	(3,065,797)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	66,207,241	66,591,148	77,799,217	70,624,930	67,807,739	65,220,532	61,441,170	58,375,373

Bond 2022

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.

It is the expectation of the District to maintain a fund balance that aligns with the plan of finance for all outstanding bonds. As debt declines, so too will fund balance.

MAJOR REVENUES
Local Property Taxes

MAJOR EXPENDITURES
City and County Special Assessment in Benefit Districts

FORECAST
Fund balances are projected to decrease as the mill levy adjusts down slightly and benefit district costs flatten with planned build-outs.

I. Budget Schedules

The *Special Assessment* fund pays for public improvements benefiting real property owned by the District. This fund is used to account for tax monies collected and distributed to other taxing municipalities

to pay the District’s portion of special assessment taxes and storm water charges on District-owned property. The fund Is established and maintained in accordance with applicable state statutes.

Special Assessment Fund								
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/Recreational Vehicles Taxes	44,664	96,068	88,153	71,957	57,740	58,317	58,901	59,490
County								
Ad Valorem Taxes	892,689	810,231	605,586	637,102	1,070,025	1,091,426	1,113,254	1,135,519
TOTAL REVENUES	937,354	906,299	693,739	709,058	1,127,765	1,149,743	1,172,155	1,195,009
Expenditures								
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
TOTAL EXPENDITURES	822,931	694,600	830,651	1,028,642	1,300,000	1,313,000	1,326,130	1,339,391
Beginning Fund Balance	1,140,714	1,255,137	1,466,836	1,329,924	1,010,341	838,106	674,849	520,874
Excess of Revenues over Expenditures	114,423	211,699	(136,911)	(319,583)	(172,235)	(163,257)	(153,975)	(144,383)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	1,255,137	1,466,836	1,329,924	1,010,341	838,106	674,849	520,874	376,491



I. Budget Schedules

The *Bond Construction* fund is used to track expenses and encumbrances associated with projects included in community approved bond elections. After a successful bond election, bonds are sold as funds are needed to complete projects in a timely manner. The proceeds from the bond sales are invested and drawn down on a monthly

basis to pay associated invoices. While the funds are identified as Bond Construction, they are also used to track bond fees, technology and other related costs associated with the successful completion of constructing new facilities, additions, major renovations and maintenance projects.

MAJOR EXPENDITURES

New facility construction, current facility additions/renovations, major facility maintenance and technology infrastructure and expansion.

Construction Fund

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								
Other	462,345	95,087	2,582	4,552,433	3,902,171	2,341,303	1,404,782	842,869
Other								
Bond Proceeds	0	20,000,000	298,300,000	0	0	0	0	0
TOTAL REVENUES	462,345	20,095,087	298,302,582	4,552,433	3,902,171	2,341,303	1,404,782	842,869
Expenditures								
Instructional Services								
Facility Technology Improvements	2,776,562	13,519,547	5,906,660	27,613,516	13,693,620	8,812,100	5,812,100	5,012,200
Facilities and Construction Services								
Site Acquisitions	0	0	0	0	0	0	0	0
New Facility Construction	1,327,338	0	0	55,738,529	21,750,000	9,956,400	8,545,000	3,755,000
Facility Improvements	9,891,673	6,629,716	8,899,439	24,176,651	23,573,350	37,475,000	18,850,000	9,200,000
Safety/Security	0	0	609,700	3,579,969	1,113,200	1,063,000	940,180	723,000
Debt Service								
Bond Fees	0	0	222,931	377,319	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	13,995,572	20,149,263	15,638,730	111,485,983	60,380,170	57,556,500	34,397,280	18,940,200
Beginning Fund Balance	20,638,593	7,105,366	7,051,190	289,715,042	182,781,491	126,303,492	71,088,295	38,095,797
Excess of Revenues over Expenditures	(13,533,227)	(54,176)	282,663,852	(106,933,550)	(56,477,999)	(55,215,197)	(32,992,498)	(18,097,331)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	7,105,366	7,051,190	289,715,042	182,781,491	126,303,492	71,088,295	38,095,797	19,998,465



FORECAST

With an influx of \$298.3 million from the June 2022 bond sales, construction funds are at an all-time high. However, it is expected the ending fund balance will begin to decline significantly through 2025-26 as construction progresses.

I. Budget Schedules

The District's Long-Term Capital Improvement Plan (CIP) is financed through bond proceeds as well as the District's Capital Outlay fund.

Bond proceeds remaining from the 2016 Bond Fund (\$3.1 million) have been encumbered and will be exhausted in the spring of 2023. The \$298.3 million proceeds from the new Bond Series 2022 will be utilized for numerous

improvement projects that are in various stages of planning/implementation with an anticipated final completion of all identified projects in 2025-26.

Approved bond improvement projects have been grouped into four unique threads: Growth and Re-Investment, Technology and Innovation, Student Experience, and Safety.

Thread	Includes	Bond 2022
Growth and Reinvestment	Aging Facilities; High School Media Center Renovations; Middle School Auditorium Renovations; Preventative Maintenance; Furniture Replacement; Operations Service Center; Lindenwood Business Center Property; Career Technical Education Spaces; Santa Fe Trail Middle School	\$211,600,000
Technology and Innovation	Student/Staff Device Replacement Cycles; Cyber Security Upgrades; Router Replacements; Fiber Network Upgrades and Maintenance; Wireless Infrastructure Replacement; Digital Classroom Upgrades; Infrastructure Device Replacements/Upgrades	\$60,700,000
Student Experience	Elementary Playground Upgrades; District Activity Centers Parking Lot Lighting; Athletic Facility Updates/Expansion; Turf Replacement	\$17,800,000
Safety	Traffic/Parking; Additional Outdoor Cameras (Playgrounds And District Activity Centers); Elementary Indoor Cameras; District/Building Radios	\$8,200,000
Total		\$298,300,000

All Bond 2022 projects are expected to be completed by the end of 2026-27. Approximately 60% of the bond proceeds are expected to be spent/encumbered by the end of 2023-24.

Olathe Public Schools traditionally utilize bond funds to fund capital improvement

projects to minimize the impact on the operating budget. This projected CIP Plan calls for the construction of a new Middle School, a new Operations Service Center, as well as numerous renovations, infrastructure updates and site improvements.

Olathe Public Schools Annual Budget

I. Budget Schedules

The current Santa Fe Trail Middle School (built in 1968 with numerous subsequent renovations) will be replaced on-site with a new middle school. Site work is scheduled to begin fall 2022. The old school will be torn down upon completion of the new building and a new track will occupy the site of the old building.

The existing Operations Service Center will be relocated to a newly acquired District owned site with a more central district location. The existing

Service Center structure will be renovated and re-purposed into a satellite Transportation Center.

Operating funds to staff and equip these buildings will have minimal impact on the operating budget projections as these costs have already been accounted for in previous budget plans.

FY 2023-2027 Capital Improvement Plan (CIP)

2022 Bond Referendum (\$298.3 million)	Actual 2022-23	Proposed 2023-24	Projected 2024-25	Projected 2025-26	Projected 2026-27
Growth and Re-Investment (\$211.6 million)	\$65,462,861	\$47,623,350	\$50,331,400	\$29,695,200	\$12,555,000
Aging Facilities Projects (over 1500 identified)					
High School Media Center Renovations					
Middle School Auditorium Renovations					
Preventative Maintenance Programs (roof, HVAC, asphalt, tracks)					
Furniture Replacement					
Conversion of Service Center to Satellite Transportation Center					
Construction of New Operations Service Center					
Purchase/Renovation of Lindenwood Business Center Property					
Career Technical Education (CTE) Spaces					
Replace Santa Fe Trail Middle School					
Technology and Innovation (\$60.7 million)	\$16,360,136	\$13,693,620	\$7,812,100	\$5,812,100	\$4,812,200
Student and Staff Device Replacement Cycles (5-7 years)					
Cyber Security Upgrades					
Router Replacements					
Fiber Network Maintenance and Upgrades					
Wireless Infrastructure replacement Cycles					
Digital Classroom Upgrades At All Levels					
Infrastructure Device Replacements/Upgrades					
Student Experience (\$17.8 million)	\$8,926,225	\$3,360,000	\$1,350,000	\$1,350,000	\$1,020,000
Elementary Playground Upgrades (ADA)					
District Activity Centers (DACs) Parking Lot Lighting (LED)					
Athletic Facility Updates and Expansion					
Turf Replacement					
Safety (\$8.2 million)	\$4,060,150	\$1,113,200	\$1,063,000	\$940,180	\$723,000
Traffic/Parking					
Additional Outdoor Cameras (playgrounds/DACs)					
Elementary Indoor Cameras					
District/Building Radios					
TOTAL - 2022 Bond Referendum	\$94,809,372	\$65,790,170	\$60,556,500	\$37,797,480	\$19,110,200
TOTAL - Capital Outlay Total Expenditures	\$35,120,246	\$36,668,223	\$38,894,754	\$40,003,199	\$41,115,279
GRAND TOTAL 2022 BOND REFERENDUM AND CAPITAL OUTLAY	\$129,929,618	\$102,458,393	\$99,451,254	\$77,800,679	\$60,225,479

The Capital Improvement Plan thru 2026-27 is based on available bond spend as authorized in the 2022 Bond Referendum (\$298.3 million) along 4 unique threads coupled with projected Capital Outlay Total Expenditures for the same time period.

The identified needs of the District, in the Capital Improvement Plan, have been reviewed by staff and aligned with priorities set forth by our patrons, ensuring best practices and strategic improvements to District facilities.

I. Budget Schedules

MAJOR REVENUES

Local property taxes and
KPERs State Aid.

MAJOR EXPENDITURES

State Reimbursement

NOTE:

A detailed analysis and discussion of each of the Flow Through Funds appears on the following pages.

The *Flow Through* funds are funds for which the District simply acts as the fiscal agent for dollars moving from a revenue source to a state reimbursement. In the case of the *Kansas Public Employee Retirement (KPERs)* fund, the state pays each school District the State's portion of the monthly KPERs contribution for all participating

employees. After these funds are received in the school district's financial accounts, per state statute the funds are to be returned to the state via a wire transfer within 24 hours. In essence, the funds simply make a round trip from the State's financial accounts, to the school district's financial accounts across the state and back again.

Flow Through Funds Summary

Approved Budgets 2023-24 • Expenditures by Function and Object

Flow Through Funds				
	KPERs	Extraordinary Growth	Cost of Living	TOTALS
Revenues				
Local				
Motor/Recreational Vehicles Taxes	0	1,668,281	959,934	2,628,215
County				
Ad Valorem Taxes	0	8,268,285	10,173,685	18,441,970
State				
KPERs Aid	37,027,940	0	0	37,027,940
TOTAL REVENUES	37,027,940	9,936,566	11,133,619	58,098,125
Expenditures				
Other				
State Reimbursement	37,027,940	11,970,727	11,200,000	60,198,667
TOTAL EXPENDITURES	37,027,940	11,970,727	11,200,000	60,198,667
Beginning Fund Balance	0	2,034,161	66,381	2,100,542
Excess of Revenues over Expenditures	0	(2,034,161)	(66,380)	(2,100,541)
Transfer From General Fund(s)	0	0	0	0
ENDING FUND BALANCE	0	0	0	0

Kansas Public Employees Retirement System (KPERs) Fund

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								
State								
KPERs State Aid	34,258,840	33,250,648	35,853,276	33,970,587	37,027,940	37,768,499	38,523,869	39,294,346
TOTAL REVENUES	34,258,840	33,250,648	35,853,276	33,970,587	37,027,940	37,768,499	38,523,869	39,294,346
Expenditures								
Instructional Services								
State Reimbursement	23,915,728	23,211,923	25,028,787	23,714,502	26,566,734	27,098,069	27,640,030	28,192,831
Other Services								
State Reimbursement	10,343,112	10,038,725	10,824,489	10,256,085	10,461,206	10,670,430	10,883,839	11,101,515
TOTAL EXPENDITURES	34,258,840	33,250,648	35,853,276	33,970,587	37,027,940	37,768,499	38,523,869	39,294,346
Beginning Fund Balance	0	0	0	0	0	0	0	0
Excess of Revenues over Expenditures	0	0	0	0	0	0	0	0
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	0	0	0	0	0	0	0	0

FORECAST

The opening of Summit Trail Middle School in 2018-19 and Canyon Creek Elementary School in 2019-20 kept funding levels relatively high through 2021-22 after which they began to trail off dramatically.

I. Budget Schedules

The *Extraordinary Growth* fund provides the legal vehicle to levy taxes approved by the State Board of Tax Appeals and reimburses the revenue back to the state. A school district is authorized to seek approval from State Board of Tax Appeals for authority to levy a property tax to pay certain costs associated with commencing operation of new school facilities. In order to seek authority, the school district must have begun operation of one or more new facilities in the preceding or current school year, or both; have adopted

at least 25% *Supplemental General* fund; and have had extraordinary enrollment growth as determined by the State Board of Education. Under the procedure, the school district applies to State Board of Tax Appeals for authority to levy a property tax for an amount equal to the cost of operating the new facility that is not financed from any other source provided by law. Expenditures for this increased budget authority can occur in either the *General* and/or *Supplemental General* funds.

Extraordinary Growth Fund

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/Recreational Vehicles Taxes	1,627,941	2,008,876	1,842,337	1,725,695	1,668,281	1,882,534	598,739	1,098,644
County								
Ad Valorem Taxes	18,147,920	18,124,699	17,094,923	14,564,413	8,268,285	4,204,071	1,337,103	2,453,488
TOTAL REVENUES	19,775,860	20,133,575	18,937,260	16,290,108	9,936,566	6,086,605	1,935,842	3,552,132
Expenditures								
Other								
State Reimbursement	20,000,000	20,000,000	19,028,131	14,418,320	11,970,727	6,086,605	1,935,842	3,552,132
TOTAL EXPENDITURES	20,000,000	20,000,000	19,028,131	14,418,320	11,970,727	6,086,605	1,935,842	3,552,132
Beginning Fund Balance	343,809	119,669	253,244	162,373	2,034,161	0	0	0
Excess of Revenues over Expenditures	(224,140)	133,575	(90,871)	1,871,788	(2,034,161)	0	0	0
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	119,669	253,244	162,373	2,034,161	0	0	0	0

During the 2013 legislative session, changes were made to the annual calculation of a district's authority. Rather than a three-year period or "tail" being utilized to take

the granted authority from 100% to zero at 25% less per year, a sixth year tail was implemented at an annual decrease of 15%.



**MAJOR
REVENUES**
Local Property Taxes

**MAJOR
EXPENDITURES**
State Reimbursement

FORECAST
Only minor changes in Johnson County wealth after 2022-23 relative to the state average, leading to a small increase in revenue.

Olathe Public Schools Annual Budget

I. Budget Schedules

The *Cost of Living (COLA)* fund provides the legal authority to levy a local tax that reimburses back to the state all revenue collected. Districts with higher than average cost of living indexes are granted the authority to levy a local tax to support the anticipated higher salaries necessary to be competitive in the geographic area.

The maximum state-wide amount for this authority is 5.00% of the General Fund. Based on cost of living factors, Olathe's maximum authority for 2023-24 is 4.79%, which is down from a peak authority of 5.00% in 2021-22. The approved budget for 2023-24 uses all of this authority.

Cost of Living Fund
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/Recreational Vehicles Taxes	749,029	940,136	963,142	950,572	959,934	1,043,762	1,061,506	1,079,552
County								
Ad Valorem Tax	9,374,698	9,656,731	10,052,097	8,998,798	10,173,685	10,346,638	10,522,531	10,701,414
TOTAL REVENUES	10,123,726	10,596,867	11,015,240	9,949,371	11,133,619	11,390,400	11,584,037	11,780,965
Expenditures								
Other								
State Reimbursement	10,087,003	10,598,575	10,913,274	10,228,603	11,200,000	11,390,400	11,584,037	11,780,965
TOTAL EXPENDITURES	10,087,003	10,598,575	10,913,274	10,228,603	11,200,000	11,390,400	11,584,037	11,780,965
Beginning Fund Balance	208,632	245,355	243,647	345,613	66,381	0	0	0
Excess of Revenues over Expenditures	36,723	(1,708)	101,966	(279,232)	(66,381)	0	0	0
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	245,355	243,647	345,613	66,381	0	0	0	0



Olathe Public Schools Annual Budget

I. Budget Schedules

The *Agency* fund (Building Student Activities) provides for monies for student activities outside the classroom which complement the curriculum. These activities include those of student clubs and organizations. The students in the clubs or organizations not only participate in the activities of the group, but they are also involved in the management of the activities as well as the disbursement of the organizations funds. Expenditures from these funds are subject to the approval

of the student organization and its sponsor, not the School District's Board of Education.

Revenues are obtained through student sources including selling of products, selling of tickets for an activity, providing a service for a fee, small donations and other student money-making activities. Funds are used to accomplish the goals determined by the student organization.

MAJOR REVENUES

Student Fundraising and Community Donations

MAJOR EXPENDITURES

Student Activities

FORECAST

After dramatic decreases in revenue and expenditures due to the COVID-19 pandemic, revenue and expenditures have rebounded to normal levels and are expected to stay relatively flat.

Agency Fund Summary (Building Student Activities)

Expenditures by Function and Object

Agency Fund								
	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								
Student Activity Revenue	4,095,456	2,417,551	4,785,448	5,632,627	5,209,038	5,261,128	5,313,740	5,366,877
Other Local Sources	0	0	0	0	0	0	0	0
TOTAL REVENUES	4,095,456	2,417,551	4,785,448	5,632,627	5,209,038	5,261,128	5,313,740	5,366,877
Expenditures								
Instructional Services								
Employee Salaries & Benefits	58,170	6,497	31,289	28,152	29,721	30,612	31,531	32,477
Supplies & Materials	3,398,525	2,375,689	4,773,195	5,508,846	5,141,021	5,243,841	5,348,718	5,455,692
TOTAL EXPENDITURES	3,456,695	2,382,186	4,804,484	5,536,998	5,170,741	5,274,453	5,380,248	5,488,169
Beginning Fund Balance	1,873,527	2,512,288	2,547,654	2,528,618	2,624,247	2,662,543	2,649,218	2,582,709
Excess of Revenues over Expenditures	638,761	35,365	(19,036)	95,629	38,297	(13,325)	(66,509)	(121,292)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	2,512,288	2,547,654	2,528,618	2,624,247	2,662,543	2,649,218	2,582,709	2,461,418



MAJOR REVENUES

State Aid and local grants

MAJOR EXPENDITURES

Majority of all funds flow through the Consortium to the Olathe School District and to other districts in support of local programs.

Note:
Fund balances are driven by Consortium financial decisions and not the Olathe School District.

Olathe Public Schools Annual Budget

I. Budget Schedules

Parents as Teachers is a voluntary early childhood development program for expectant families and those with children up to five years old offering research-based curricula that help families raise children to be healthy, safe, learning and ready for school. Areas discussed and monitored include speech and language, motor development and social and intellectual development; parenting and family well-being. Parents are visited in their homes, community resources are provided, developmental screenings are conducted and group connections are provided in the community. Involving parents in our school system early and helping them understand their child's development helps prepare parents and their children for school success.

The Consortium also provides a voluntary home visiting program using the Parents as Teachers Supporting Care Providers Through Personal Visits curriculum for home-based childcare providers and Family, Friend, and Neighbor (FFN) care providers and provides resources to impact the quality of their care.

The majority of revenue received is from state aid and local foundational grants. This particular fund tracks the financial activity of the Consortium which oversees the Parents as Teachers and Supporting Care Providers programs for four local school districts. While the District has representation in the Consortium's activities, it only acts as the fiscal agent when it comes to financial management, grant writing and oversight.

Fiscal Agent Fund Summary (Parents as Teachers Consortium)

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								
Other	170,199	242,146	187,244	317,472	218,954	225,523	232,288	234,611
State								
PAT State Aid	886,447	886,447	884,777	824,117	761,194	776,418	791,946	807,785
Federal								
TANF	0	36,356	0	0	0	0	0	0
TOTAL REVENUES	1,056,645	1,164,949	1,072,020	1,141,589	980,148	1,001,941	1,024,235	1,042,396
Expenditures								
Support Services- Students								
Employee Salaries & Benefits	179,131	188,955	211,920	228,158	230,439	232,744	235,071	237,422
Professional & Technical Services	5,946	10,229	8,520	3,778	7,509	7,509	7,509	7,509
Other Purchased Services	837,145	888,406	822,767	821,003	825,108	822,959	822,959	822,959
Supplies & Materials	11,586	24,796	11,258	66,094	34,049	34,049	34,049	34,049
Equipment	5,355	5,743	0	0	1,914	1,914	1,914	1,914
Other	11,974	9,930	12,456	1,935	8,107	8,107	8,107	8,107
TOTAL EXPENDITURES	1,051,138	1,128,059	1,066,921	1,120,967	1,107,127	1,107,282	1,109,610	1,111,961
Beginning Fund Balance	643,112	648,619	685,509	690,608	711,230	584,252	478,910	393,534
Excess of Revenues over Expenditures	5,507	36,890	5,099	20,622	(126,979)	(105,342)	(85,375)	(69,564)
Transfer From General Fund(s)	0	0	0	0	0	0	0	0
ENDING FUND BALANCE	648,620	685,509	690,608	711,230	584,252	478,910	393,534	323,970

I. Budget Schedules



II. Long Term Debt Obligations

In planning for bonded indebtedness, the District adopted the following debt management procedures which are periodically reviewed and amended as appropriate. An overriding goal in developing all practices and procedures dealing with debt issuance is to maintain or upgrade the District's credit ratings. It shall be the practice or procedure to:

- A. Analyze a "pay as you go" approach for any capital need prior to considering borrowing.
- B. Limit the repayment of any borrowing to no more than the design life or appreciable life of the items being financed.
- C. Use credit enhancement only when it results in a net present value reduction of interest expense when compared to the cost of the credit enhancement.
- D. Prior to entering into a new indebtedness, conduct an analysis to determine the impact on the financial condition of the District and to aid in developing the structure of principal repayment schedule. This analysis shall include, but not be limited to:
 - current and future tax impact
 - projected increase in tax base
 - state aid
 - population trends
 - capital needs of underlying and overlapping governmental jurisdictions
 - interest rate environment
- E. Analyze the availability and appropriateness of legal financing alternatives – pursuant to Kansas law and Federal regulations, including, but not limited to, general obligation notes and bonds, lease financing, certificates of participation and no fund warrants.
- F. Support state and federal legislation that provides the District with flexibility in its financing needs.
- G. Support appropriate economic and commercial development and consider the consequences of any tax abatements proposed by the county or a city within the District.
- H. Support intergovernmental cooperation in the consideration and issuance of governmental public purpose debt.
- I. Consider conservative financial ratios in the following categories:
 - aggregate unencumbered fund balances
 - direct debt to tangible assessed valuation ratio
 - direct overlapping debt to tangible assessed ratio
 - debt per capita ratio
 - debt service fund levy, as a percentage of total expenditures
- J. Constantly monitor the market to determine when there are sufficient net present value interest savings, as determined by the District, to be derived from refunding any of its outstanding obligations.
- K. Consider any new and innovative financing techniques that provide economic benefits to the District and its patrons yet balancing the conservative fiscal attitude of the District.

II. Long Term Debt Obligations

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.

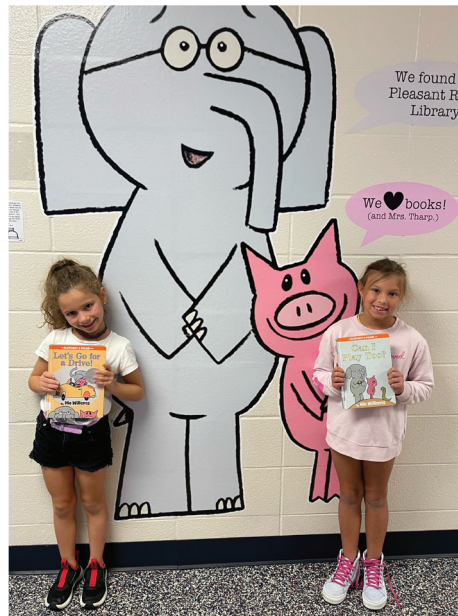
Statement of Indebtedness

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 Districts 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).



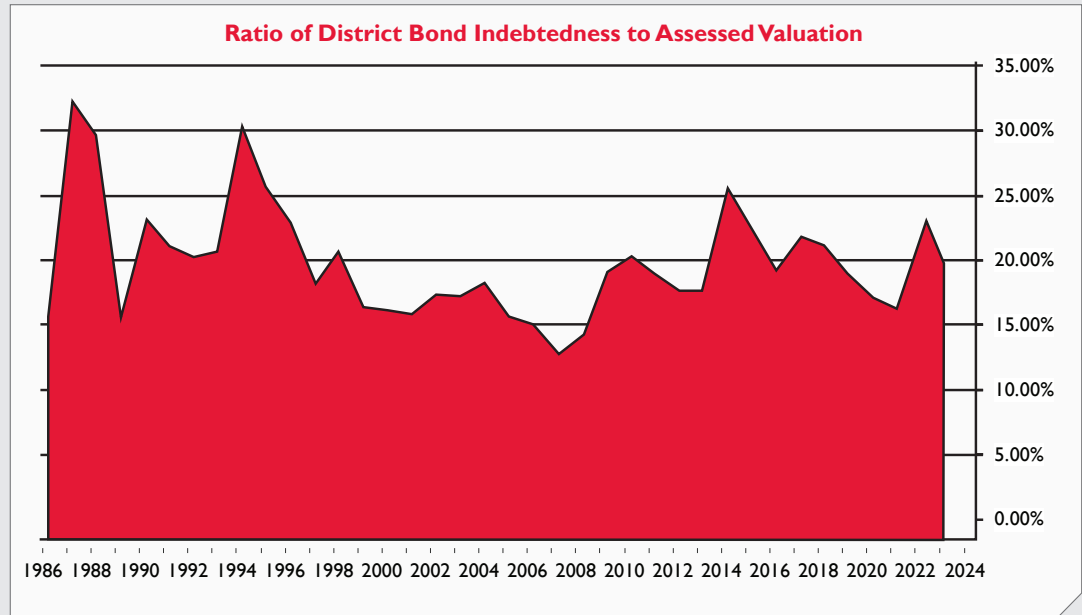
II. Long Term Debt Obligations

Debt Service

Since 1965, Olathe Public Schools has passed 17 bond referendums totaling \$1,344,470,000. The most current election occurred March 1, 2022. The public supported a \$298,300,000 bond campaign with 67.7% of the voters approving. During June 2022, the new bond authority was sold between two General Obligation bonds; 2022A for \$210,000,000 as tax-exempt bonds and 2022B for \$88,300,000 as taxable bonds. Series 2022B bonds were

sold as taxable bonds to minimize interest expense by taking advantage of the current historically low bond market thus avoiding potentially higher bond market rates as anticipated with possible future bond sales.

As of June 30, 2023, the District has fourteen outstanding bond issues, six of which are partial/total refunding's for savings. Total outstanding \$727,393,495.



Other Post-Employment Benefits

Beginning with 2007-08, based on compliance requirements from GASB Statements 74 and 75, the District began reporting the costs and financial obligations provided our retired staff. The most significant post-employment benefit

(OPEB) impacting the District will be with health insurance. For 2022-2023, the District's annual OPEB costs, the annual OPEB cost contributed to the plan and the net change in obligation for the year was \$2,109,755, (\$571,642) and \$23,507,586, respectively.

III. Fund Balance Reserves

In the fund financial statements, governmental funds report fund balance in the following classifications: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Restricted fund balance indicates that constraints have been placed on the use of resources either by being externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Committed fund balances include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Education. Assigned fund balances include amounts that are constrained by the

District management's intent to be used for specific purposes, but are neither restricted nor committed. Unassigned fund balance represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available restricted amounts is considered to be spent first. When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balance is available, the following is the order in which resources will be expended: committed, assigned and unassigned. The following is the detail for fund balance classifications in the June 30, 2021 financial statements:

Major Governmental Cash Balance Reserves

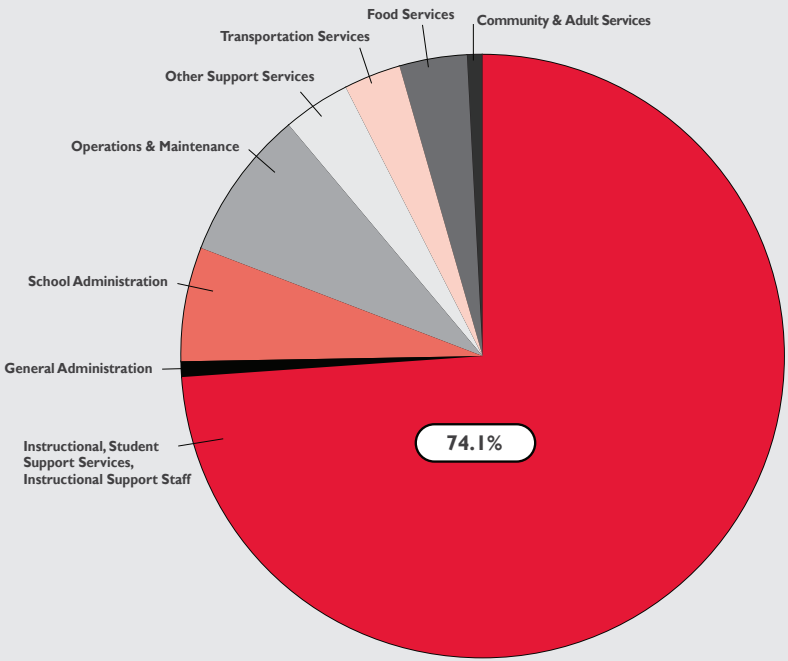
	General Fund	Supplemental General Fund	Special Education Fund	Bond and Interest Fund	Capital Outlay Fund	2022 Construction Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances:								
Nonspendable Inventory	-	-	-	-	-	-	-	-
Restricted for:								
Debt Retirement	-	-	-	77,799,217	-	-	-	77,799,217
School Construction and Equipment	-	-	-	-	9,221,770	275,752,085	333,647	285,307,502
Instruction	-	-	-	-	-	-	8,123,323	8,123,323
Committed for:								
Special Education Instruction	-	-	3,538,766	-	-	-	-	3,538,766
Assigned for:								
School Construction and Equipment	-	-	-	-	1,307,359	13,629,311	-	14,936,670
Instructional Support Services	388,538	-	15,076	-	-	-	861,260	1,264,874
Support Services	3,628	-	-	-	-	-	-	3,628
Instructional Support Staff	92,363	-	-	-	-	-	-	92,363
General Administration	2,872	-	-	-	-	-	-	2,872
Central Services	68,006	-	-	-	-	-	-	68,006
Operations and Maintenance	122,553	-	-	-	-	-	-	122,553
Student Transportation Services	569	-	26,285	-	-	-	-	26,854
Unassigned:	11,403,882	-	-	-	-	-	(2,240,711)	9,163,171
TOTAL FUND BALANCES	\$12,082,411	-	\$3,580,127	\$77,799,217	\$10,529,129	\$289,381,396	\$7,077,519	\$400,449,799

IV. 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.



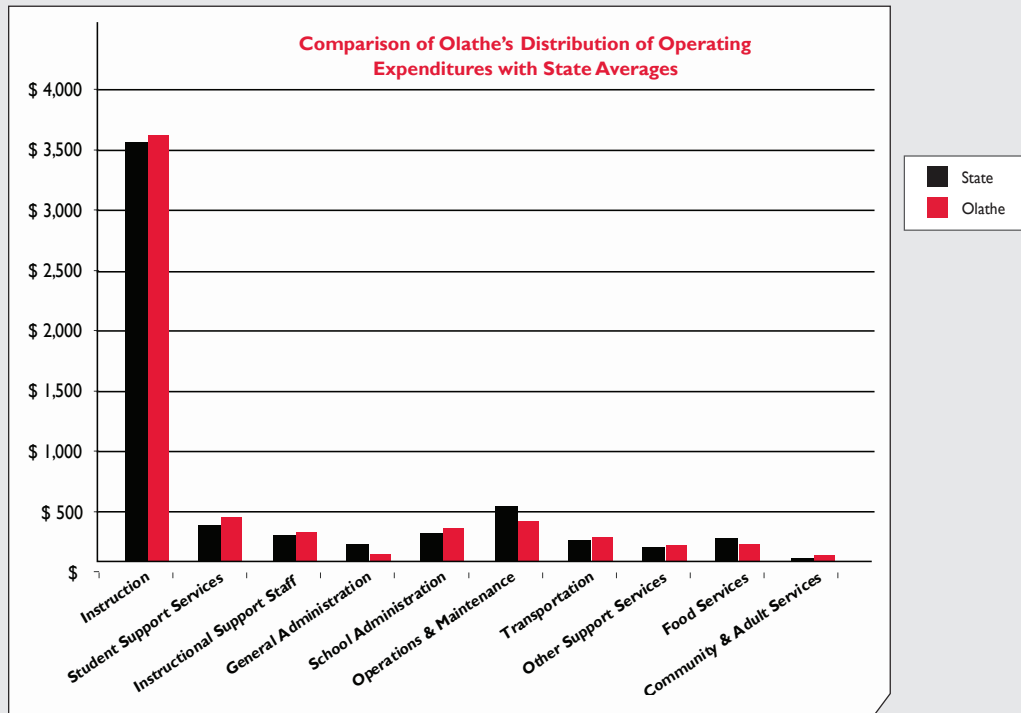
Currently, there is a great debate in the State of Kansas as to what expenditures should be included under this definition. Olathe Public Schools has consistently measured the percentage of expenditures spent for instruction, as well as instructional support and student support services and believes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

IV. Financial Performance

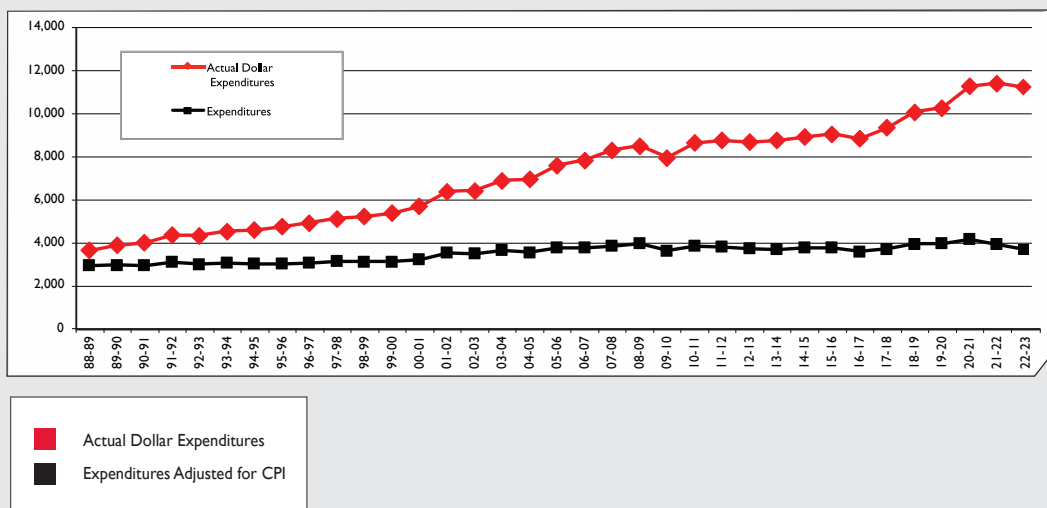


Historical Comparison of Per Pupil Expenditures Adjusted for CPI

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.



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.





ANNUAL BUDGET SECTIONS

EXECUTIVE
SUMMARY

ORGANIZATIONAL
SECTION

FINANCIAL
SECTION

INFORMATIONAL SECTION

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

Informational Section — IV



I. Future Budget Assumptions and Forecasts

Kansas Constitution Article Six: 6: Education Finance

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

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

Revenues

The State of Kansas is responsible for developing the revenue structure for all school districts in the state. Under current statute, a uniform property tax supports K-12 education programs. This tax, combined with other tax sources, (sales, income, etc.), is distributed to local school districts based on enrollment and other student-based weighting factors. State statutes also allow for an increase to 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
Bilingual Weighting	1,024.90	1,027.70	1,028.00	997.3	992.1	991.3	974.7	974.7
Career & Technical Weighting	508	490.8	446.4	496	495.2	494.3	502	509.8
At-Risk Weighting	522.5	621.7	620.7	648	634.4	610	629.9	659.2
New Facility 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
Virtual Education Weighting	128.5	84	0	0	0	0	0	0
KMAS	0	0	301.8	36.5	36.5	36	36	36.5
Extraordinary Growth Weighting	0	0	0	0	0	0	0	0
Special Education Weighting	4,508.60	4,377.30	4,043.40	2,975.30	2,012.10	1,187.00	367.1	0
Transportation 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
Cost of Living Weighting	763.7	753.5	699	80.1	626	694.1	694	691
Total Weighted FTE	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.

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

With the opening of the Olathe Virtual School in 2021-22, the District is reporting Virtual Education FTE’s.

I. Future Budget Assumptions and Forecasts

High Enrollment Weighting

Formerly known as Correlation Weighting, this weighting applies to districts having unweighted FTE enrollments of 1,622 and over. It is determined by multiplying the full-time equivalent enrollment by a factor of 0.03504. With BASE of \$5,088, the high enrollment weighting is \$178.28 per pupil for all districts with enrollments of 1,622 and over.

Bilingual Education Weighting

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

Career and Technical Education Weighting

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

At-Risk Pupil Weighting

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

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

New Facility Weighting

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



I. Future Budget Assumptions and Forecasts

Virtual Education Weighting

This weighting is determined by multiplying full-time virtual FTE's by \$5,000, part-time virtual FTE's by \$1,700 and Virtual Adult Credits by \$709. No adult student may be counted for more than 6 credits per year.

FHSU Math and Science Academy Weighting (KAMS)

Students receive no additional weighting.

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

Students receive no additional weighting.

Extraordinary Growth Weighting

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

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

Special Education Weighting

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

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

I. Future Budget Assumptions and Forecasts

Transportation Weighting

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

Cost of Living Weighting

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



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

II. District Enrollment Trends

The Olathe Public Schools experienced continued enrollment growth from unification in 1965 till 2019. During that time enrollment increased from 3,687 students in 9 buildings to 30,166 in 60 buildings. However, that upward growth trend is changing. In three of the past four years, enrollment has declined in the district dropping the enrollment to an estimated 28,787 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.

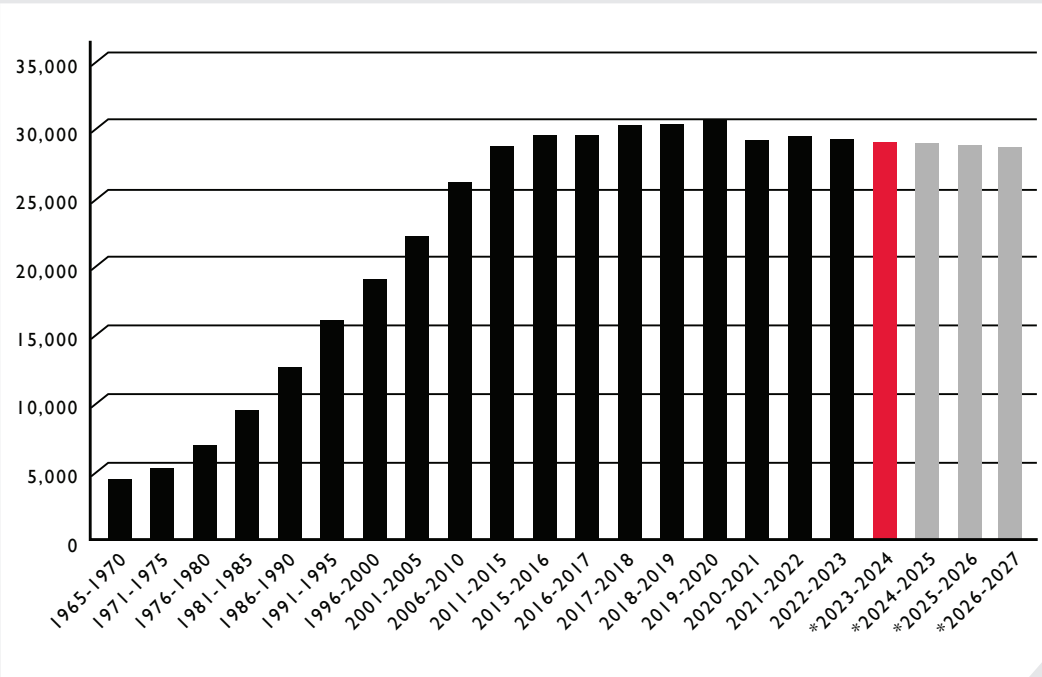
While the District's methodologies have proven extremely accurate in projecting enrollment for the short-term, the District uses information from Mid-American Regional Council (MARC) for long-term enrollment projections. MARC is a non-profit association of city and county governments and the Metropolitan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

II. 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.



II. District Enrollment Trends

Actual Enrollments 2019-22

(All numbers represent Headcount, not FTE)

	Actual 9/20/19	Free & Reduced	% Free & Reduced	Actual 9/20/20	Free & Reduced	% Free & Reduced	Actual 9/20/21	Free & Reduced	% Free & Reduced	Actual 9/20/22	Free & Reduced	% Free & Reduced
Arbor Creek	385	22	5.70%	378	18	4.80%	394	20	5.08%	380	39	10.30%
Bentwood	329	32	9.70%	321	25	7.80%	347	27	7.78%	344	48	14.00%
Black Bob	320	97	30.30%	309	65	21.00%	328	54	16.46%	343	84	24.50%
Briarwood	387	101	26.10%	350	65	18.60%	310	48	15.48%	330	93	28.20%
Brougham	316	38	12.00%	286	29	10.10%	309	31	10.03%	311	48	15.40%
Canyon Creek	311	17	5.50%	353	22	6.20%	387	15	3.88%	434	26	6.00%
Cedar Creek	426	6	1.40%	391	10	2.60%	424	6	1.42%	427	28	6.60%
Central	265	192	72.50%	232	160	69.00%	209	131	62.68%	215	162	75.30%
Clearwater Creek	536	59	11.00%	511	45	8.80%	525	32	6.10%	541	68	12.60%
Countryside	342	178	52.00%	323	167	51.70%	296	123	41.55%	311	173	55.60%
Fairview	285	184	64.60%	226	150	66.40%	235	125	53.19%	240	158	65.80%
Forest View	527	72	13.70%	487	65	13.30%	472	51	10.81%	451	67	14.90%
Green Springs	301	52	17.30%	277	42	15.20%	251	25	9.96%	243	55	22.60%
Havencroft	293	154	52.60%	262	133	50.80%	252	109	43.25%	252	154	61.10%
Heatherstone	459	107	23.30%	424	99	23.30%	443	91	20.54%	423	126	29.80%
Heritage	379	124	32.70%	339	105	31.00%	337	93	27.60%	343	139	40.50%
Indian Creek	363	191	52.60%	355	169	47.60%	367	151	41.14%	355	224	63.10%
Madison Place	448	75	16.70%	398	52	13.10%	396	48	12.12%	389	78	20.10%
Mahaffie	423	150	35.50%	394	128	32.50%	419	127	30.31%	413	179	43.30%
Manchester Park	558	18	3.20%	560	24	4.30%	595	29	4.87%	591	55	9.30%
Meadow Lane	410	15	3.70%	408	13	3.20%	401	9	2.24%	384	26	6.80%
Millbrooke	443	40	9.00%	398	44	11.10%	400	27	6.75%	427	79	18.50%
Northview	266	144	54.10%	249	140	56.20%	239	91	38.08%	236	139	58.90%
Pleasant Ridge	312	46	14.70%	263	32	12.20%	289	37	12.80%	311	68	21.90%
Prairie Center	370	40	10.80%	372	34	9.10%	377	38	10.08%	382	77	20.20%
Ravenwood	481	119	24.70%	452	115	25.40%	439	83	18.91%	426	141	33.10%
Regency Place	403	30	7.40%	377	36	9.50%	407	39	9.58%	416	60	14.40%
Ridgeview	254	180	70.90%	215	153	71.20%	257	140	54.47%	251	186	74.10%
Rolling Ridge	431	260	60.30%	395	216	54.70%	380	160	42.11%	367	254	69.20%
Scarborough	335	81	24.20%	320	76	23.80%	312	66	21.15%	300	104	34.70%
Sunnyside	369	34	9.20%	322	32	9.90%	340	31	9.12%	329	50	15.20%
Tomahawk	291	114	39.20%	285	111	38.90%	337	115	34.12%	338	152	45.00%
Walnut Grove	379	102	26.90%	360	94	26.10%	388	99	25.52%	410	143	34.90%
Washington	438	360	82.20%	392	306	78.10%	359	196	54.60%	350	298	85.10%
Westview	181	126	69.60%	167	128	76.60%	166	98	59.04%	158	117	74.10%
Woodland	350	73	20.90%	328	58	17.70%	326	40	12.27%	323	92	28.50%
Elementary School Total	13,366	3,633	27.20%	12,479	3,161	25.30%	12,713	2,605	20.50%	12,744	3,990	31.30%
California Trail	673	52	7.70%	662	61	9.20%	646	56	8.67%	592	88	14.90%
Chisholm Trail	750	67	8.90%	706	69	9.80%	637	46	7.22%	607	91	15.00%
Frontier Trail	771	163	21.10%	715	152	21.30%	686	125	18.22%	677	170	25.10%
Indian Trail	662	321	48.50%	665	312	46.90%	608	251	41.28%	609	321	52.70%
Mission Trail	795	79	9.90%	728	69	9.50%	694	51	7.35%	666	89	13.40%
Oregon Trail	703	325	46.20%	679	301	44.30%	657	218	33.18%	658	305	46.40%
Pioneer Trail	673	321	47.70%	674	294	43.60%	605	246	40.66%	605	321	53.10%
Prairie Trail	649	22	3.40%	672	24	3.60%	724	22	3.04%	753	61	8.10%
Santa Fe Trail	734	419	57.10%	691	370	53.50%	661	276	41.75%	635	384	60.50%
Summit Trail	595	168	28.20%	614	177	28.80%	595	128	21.51%	593	188	31.70%
Middle School Total	7,005	1,937	27.70%	6,806	1,829	26.90%	6,513	1,419	21.80%	6,395	2,018	31.60%
Olathe East	1,935	477	24.70%	1,957	482	24.60%	1,885	374	19.84%	1,900	579	30.50%
Olathe North	1,995	833	41.80%	1,972	779	39.50%	1,967	592	30.10%	2,085	918	44.00%
Olathe Northwest	1,880	254	13.50%	1,859	269	14.50%	1,908	207	10.85%	1,952	327	16.80%
Olathe South	2,004	339	16.90%	1,939	324	16.70%	1,944	260	13.37%	1,838	378	20.60%
Olathe West	1,537	386	25.10%	1,639	361	22.00%	1,621	243	14.99%	1,660	422	25.40%
High School Total	9,351	2,289	24.50%	9,366	2,215	23.60%	9,325	1,676	18.00%	9,435	2,624	27.80%
Alt Ed & Early Childhood	577	157	27.20%	593	175	29.50%	538	162	30.11%	612	249	40.70%
Olathe Virtual School							315	0	0.00%	0	0	
Grand Total	30,299	8,016	26.50%	29,244	7,380	25.20%	29,404	5,862	19.90%	29,186	8,881	30.40%

Note: Title I Schools are bolded.

Olathe Public Schools Annual Budget

II. District Enrollment Trends

Projected Enrollments 2023-26

(All numbers represent Headcount, not FTE)

	Budgeted 9/20/23	Free & Reduced	% Free & Reduced	Functional Capacity	% Capacity	Room Utilization	Projected 9/20/24	Projected 9/20/25	Projected 9/20/26
Arbor Creek	356	40	11.20%	670	53%	82%	318	307	293
Bentwood	339	48	14.20%	540	63%	81%	341	339	346
Black Bob	350	73	21.30%	542	63%	92%	372	400	397
Briarwood	330	92	27.90%	624	53%	94%	320	318	317
Brougham	314	54	17.40%	516	60%	87%	314	311	296
Canyon Creek	442	27	6.20%	594	73%	81%	463	465	477
Cedar Creek	399	23	5.40%	620	69%	88%	394	395	409
Central	255	190	88.40%	426	50%	95%	217	211	202
Clearwater Creek	555	82	15.20%	668	81%	93%	555	588	645
Countryside	330	188	60.50%	568	55%	84%	309	304	280
Fairview	250	170	70.80%	404	59%	100%	241	237	227
Forest View	437	69	15.30%	724	62%	91%	444	450	473
Green Springs	241	55	22.60%	542	45%	80%	244	238	225
Havencroft	266	167	66.30%	408	62%	98%	241	230	228
Heatherstone	404	127	30.00%	616	69%	81%	416	404	379
Heritage	330	135	39.40%	460	75%	95%	333	324	314
Indian Creek	338	208	58.60%	526	67%	96%	347	350	341
Madison Place	383	78	20.10%	592	66%	85%	379	377	370
Mahaffie	435	199	48.20%	574	72%	93%	410	395	388
Manchester Park	613	45	7.60%	798	74%	84%	629	626	655
Meadow Lane	358	26	6.80%	668	57%	78%	355	354	345
Millbrooke	409	78	18.30%	642	67%	89%	407	410	383
Northview	219	140	59.30%	454	52%	89%	226	225	221
Pleasant Ridge	305	61	19.60%	540	58%	79%	331	326	326
Prairie Center	359	66	17.30%	542	70%	96%	371	352	324
Ravenwood	420	139	32.60%	592	72%	95%	400	379	369
Regency Place	438	74	17.80%	592	70%	74%	451	465	472
Ridgeview	247	165	65.70%	356	71%	90%	231	223	226
Rolling Ridge	374	255	69.50%	526	70%	102%	374	364	365
Scarborough	295	90	30.00%	518	58%	87%	300	281	265
Sunnyside	323	50	15.20%	748	44%	65%	319	303	309
Tomahawk	344	164	48.50%	450	75%	90%	322	315	322
Walnut Grove	399	118	28.80%	566	72%	91%	387	364	367
Washington	352	286	81.70%	550	64%	101%	353	339	349
Westview	157	125	79.10%	356	44%	92%	169	168	160
Woodland	297	78	24.10%	670	48%	79%	380	410	436
Elementary School Total	12,663	3,985	31.50%	20,182	63%	88%	12,663	12,547	12,501
California Trail	584	85	14.60%	969	60%	60%	608	627	654
Chisholm Trail	575	88	15.30%	982	59%	68%	578	570	557
Frontier Trail	666	176	26.40%	1,060	63%	65%	670	665	704
Indian Trail	563	276	49.00%	862	65%	64%	512	502	499
Mission Trail	699	91	13.00%	957	73%	70%	708	723	728
Oregon Trail	637	299	46.90%	870	73%	70%	629	655	657
Pioneer Trail	582	315	54.10%	908	64%	67%	622	659	679
Prairie Trail	737	59	8.00%	1,001	74%	60%	752	773	833
Santa Fe Trail	618	359	58.10%	966	64%	65%	591	588	570
Summit Trail	565	181	32.00%	906	62%	69%	591	582	579
Middle School Total	6,226	1,929	31.00%	9,481	66%	66%	6,261	6,344	6,460
Olathe East	1,826	599	32.80%	2,304	79%	60%	1,782	1,750	1,696
Olathe North	2,034	926	45.50%	2,320	88%	60%	2,062	2,041	1,996
Olathe Northwest	1,967	328	16.70%	2,013	98%	67%	1,936	1,880	1,892
Olathe South	1,844	440	23.90%	2,224	83%	61%	1,777	1,634	1,623
Olathe West	1,602	428	26.70%	2,041	78%	61%	1,610	1,659	1,683
High School Total	9,273	2,721	29.30%	10,901	85%	62%	9,167	8,964	8,890
Alt Ed & Early Childhood	625	201	32.20%	N/A	N/A	N/A	576	576	576
Olathe Virtual School	0	0	.	N/A	N/A	N/A	0	0	0
Grand Total	28,787	8,836	30.70%	40,564	65%	82%	28,667	28,431	28,427

Note: Title I Schools are bolded.

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

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

Functional Capacity:

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

Room Utilization

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

Free and Reduced Lunch Counts:

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

III. Future Budget Assumptions and Forecasts

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

Base Aid for Student Excellence (BASE)

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

Year	BASE	% Increase
1992-93	\$3,600	
1993-94	\$3,600	0.00%
1994-95	\$3,600	0.00%
1995-96	\$3,622	0.61%
1996-97	\$3,648	0.72%
1997-98	\$3,670	0.60%
1998-99	\$3,720	1.36%
1999-00	\$3,770	1.34%
2000-01	\$3,820	1.33%
2001-02	\$3,870	1.31%
2002-03	\$3,863	-0.18%
2003-04	\$3,863	0.00%
2004-05	\$3,863	0.00%
2005-06	\$4,257	10.20%
2006-07	\$4,316	1.39%
2007-08	\$4,374	1.34%
2008-09	\$4,400	0.59%
2009-10	\$4,012	-8.82%
2010-11	\$3,937	-1.87%
2011-12	\$3,780	-3.99%
2012-13	\$3,838	1.53%
2013-14	\$3,838	0.00%
2014-15	\$3,852	0.36%
2015-16	\$3,852	0.00%
2016-17	\$3,852	0.00%
2017-18	\$4,006	4.00%
2018-19	\$4,165	3.97%
2019-20	\$4,436	6.51%
2020-21	\$4,569	3.00%
2021-22	\$4,706	3.00%
2022-23	\$4,846	2.97%
*2023-24	\$5,088	4.99%
*2024-25	\$5,191	2.02%
*2025-26	\$5,296	2.02%
*2026-27	\$5,404	2.04%

*Projected

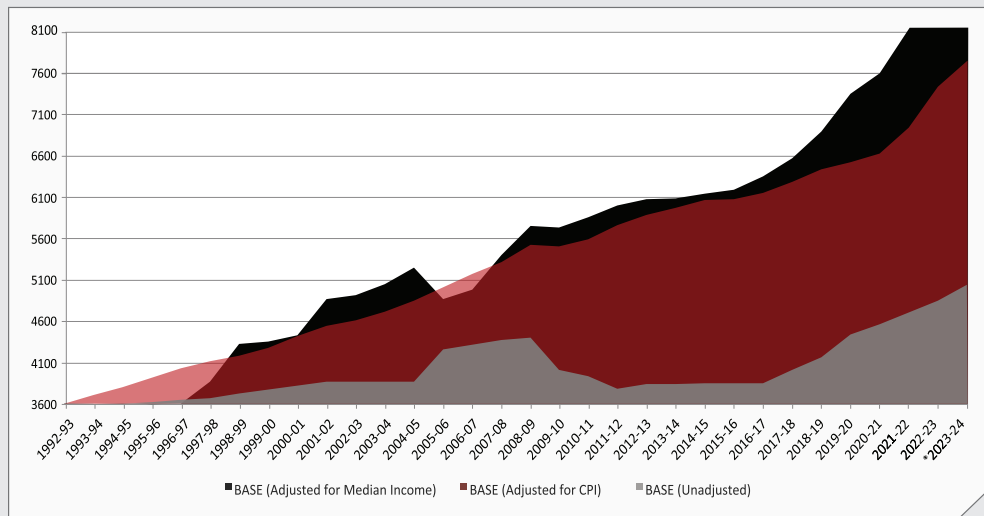
Per K.S.A. 72-5132, beginning in 2023-2024, the BASE will be adjusted by the average percentage increase in the Consumer Price Index for all urban consumers (CPI-U) in the Midwest region during the three immediately preceding school years.



III. Future Budget Assumptions and 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.

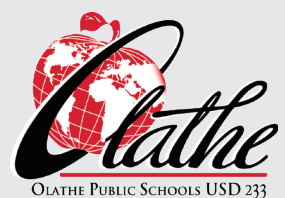
The combination of the calculated General Fund budget and maximum 33.0% Local Option or Supplemental Fund budget is known as the Legal Maximum Budget allowed.

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.

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

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



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

Olathe Public Schools Annual Budget

IV. Historical Valuations, Levies and 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.

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

IV. Historical Valuations, Levies and Property Taxes

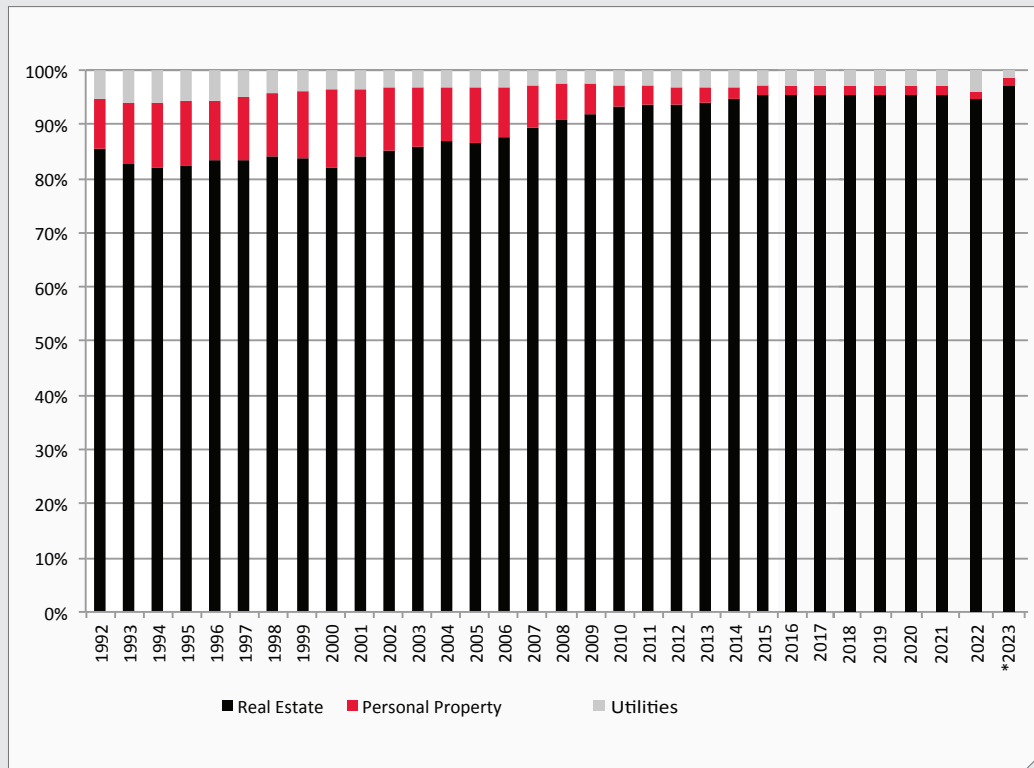
Property Valuations

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

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

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

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



*Projected



IV. Historical Valuations, Levies and Property Taxes

Historical Dollar Levies and Mill Levies

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

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

Year	Collection Rate
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.

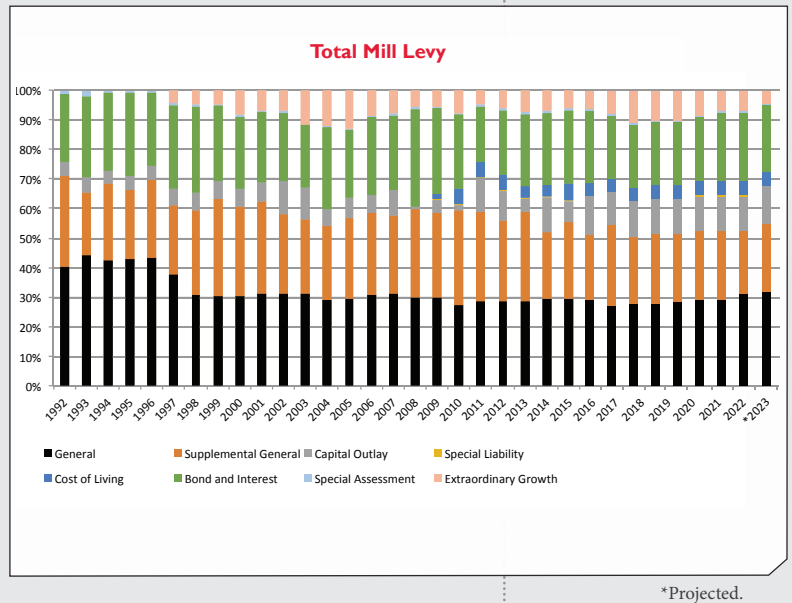
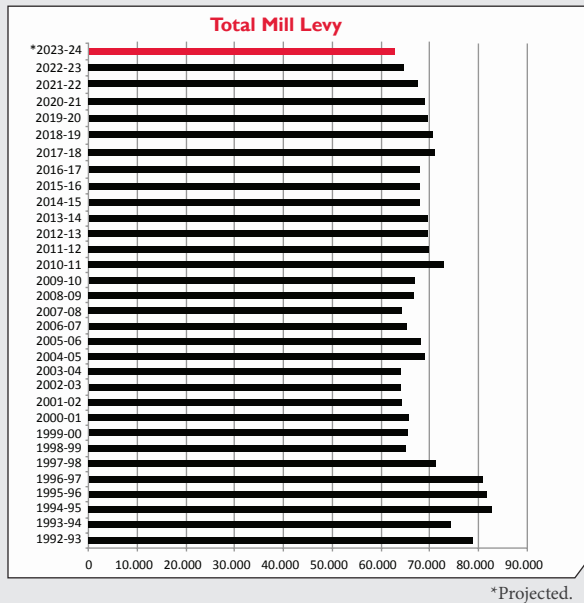
Dollars Levied and Resulting Mill Rate									
Year	General	Supplemental General	Capital Outlay	Special Liability	Extraordinary Growth	Cost of Living	Bond & Interest	Special Assessments	Total District Mill Levy
1992-93	\$15,228,241	\$11,386,482	\$1,902,661	-	-	-	\$8,557,882	\$506,109	\$37,581,375
	32	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	0,802	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	0,856	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	0,563	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	0,528	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	0,559	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	0,331	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	0,377	65,761
2001-02	\$23,692,628	\$25,529,373	\$5,044,076	-	\$5,527,052	-	\$19,513,020	\$356,870	\$79,663,019
	20	20,245	4	-	4,383	-	15,474	0,283	64,385
2002-03	\$24,544,215	\$22,630,220	\$9,148,827	-	\$5,772,897	-	\$19,324,888	\$793,332	\$82,214,378
	20	17,315	7	-	4,417	-	14,786	0,607	64,125
2003-04	\$26,348,685	\$22,531,734	\$9,804,964	-	\$10,372,219	-	\$19,029,973	\$124,661	\$88,212,236
	20	16,086	7	-	7,405	-	13,586	0,089	64,166
2004-05	\$27,786,073	\$25,639,170	\$5,911,280	-	\$12,566,457	-	\$28,016,967	\$450,173	\$100,370,119
	20	17,371	4,005	-	8,514	-	18,982	0,305	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	0,318	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	0,256	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	0,63	64,343
2008-09	\$35,674,526	\$37,781,950	\$942,105	-	\$7,288,615	-	\$41,170,509	\$1,034,248	\$123,891,953
	20	20,092	0,501	-	3,876	-	21,894	0,55	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	0,218	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	0,272	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	0,488	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	0,684	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	0,485	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	0,539	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	0,539	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	0,54	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	15,14	0,102	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	0,368	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	0,351	69,878
2020-21	\$51,991,087	\$43,220,915	\$21,764,014	\$335,888	\$18,336,086	\$9,778,587	\$38,943,908	\$818,093	\$185,188,578
	20	15,956	8	0,124	6,769	3,61	14,377	0,302	69,138
2021-22	\$54,499,715	\$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	0,215	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	0,204	65,168
*2023-24	\$65,006,773	\$51,644,410	\$28,460,529	\$635,839	\$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	0,316	63,174

*Projected

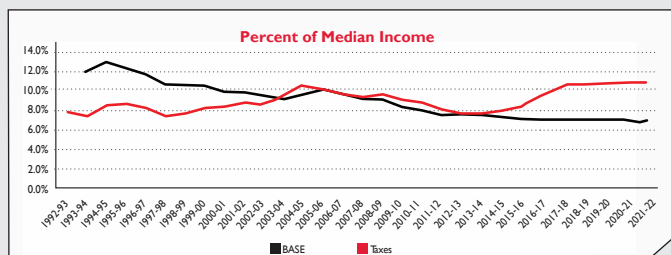
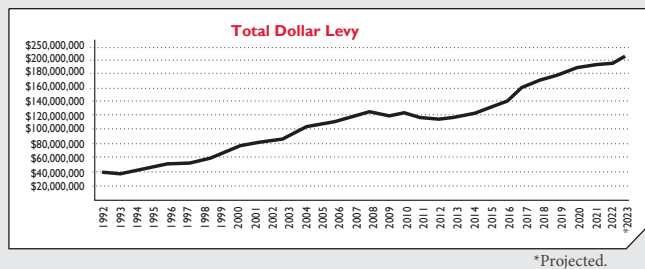
IV. Historical Valuations, Levies and Property Taxes

Historical Trends Levies

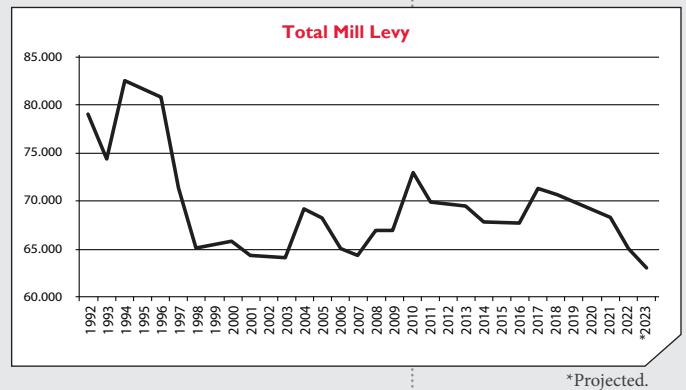
The following charts provide historical comparison of rates, taxes levied and their relationship to personal income.



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.



Note: Median information available only through 2021-22



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

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

Sample Property Tax Calculation		
Appraised Home Valuation	\$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.

Olathe Public Schools Annual Budget

IV. Historical Valuations, Levies and Property Taxes

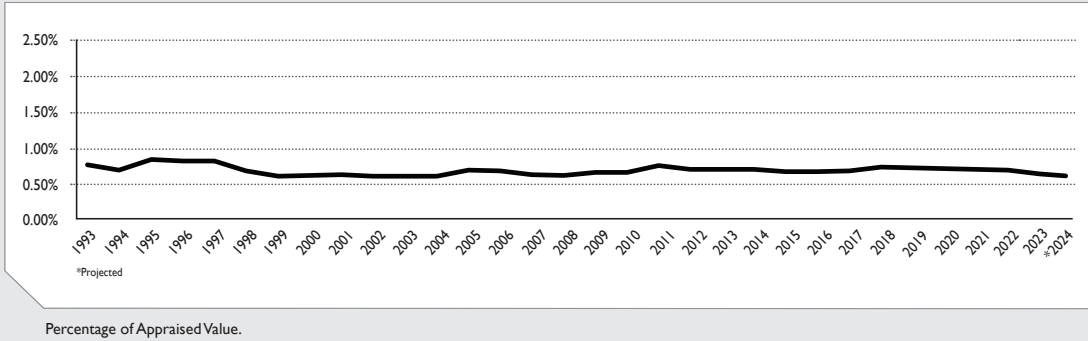
Property Taxes

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

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

Property Tax Comparison on Residential Homes					
Year	Average Appraised Value	Assessed Value	School District Mill Levy	School Property Tax	% of Appraised Value
1993	86,936	9,998	78.993	642.54	0.74%
1994	89,291	10,268	78.993	611.88	0.69%
1995	100,945	11,609	74.371	798.42	0.79%
1996	101,556	11,679	82.647	792.56	0.78%
1997	109,710	12,617	81.648	860.04	0.78%
1998	114,968	13,221	80.928	819.05	0.71%
1999	130,160	14,968	71.343	881.81	0.68%
2000	140,133	16,115	65.058	963.55	0.69%
2001	159,363	18,327	65.5	1,113.19	0.70%
2002	166,874	19,191	65.761	1,143.58	0.69%
2003	179,990	20,699	64.385	1,235.31	0.69%
2004	182,663	21,006	64.125	1,255.89	0.69%
2005	190,480	21,905	64.166	1,423.34	0.75%
2006	198,451	22,822	69.177	1,463.84	0.74%
2007	211,399	24,311	68.173	1,492.58	0.71%
2008	212,515	24,439	65.18	1,480.49	0.70%
2009	209,229	24,061	64.343	1,518.02	0.73%
2010	206,360	23,731	66.913	1,495.63	0.73%
2011	204,010	23,461	66.9	1,618.72	0.79%
2012	196,686	22,619	72.917	1,489.60	0.76%
2013	196,261	22,570	69.924	1,479.28	0.75%
2014	205,015	23,577	69.618	1,546.25	0.75%
2015	216,616	24,911	69.486	1,598.65	0.74%
2016	228,523	26,280	67.868	1,688.85	0.74%
2017	246,127	28,305	67.764	1,826.32	0.74%
2018	264,042	30,365	71.174	2,069.19	0.78%
2019	278,708	32,051	70.665	2,172.91	0.78%
2020	291,160	33,483	69.878	2,247.75	0.77%
2021	303,479	34,900	69.138	2,320.92	0.77%
2022	328,111	37,733	68.282	2,484.47	0.76%
2023	381,947	43,924	65.168	2,770.43	0.73%
*2024	381,947	43,924	63.174	2,682.85	0.70%

*Projected



IV. Historical Valuations, Levies and Property Taxes



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.

V. Personnel Resources

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

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

**District Personnel Staffing Levels
For Fiscal Years 2019-20 Through 2023-24**

	2019-20	2020-21	2021-22	2022-23	2023-24*
Superintendent	1	1	1	1.00	1.00
Deputy/Assistant Superintendents	5	6	7	7.00	7.00
Principals	51	51	52	53.00	53.00
Asst Principals	40	40	41	43.00	44.00
Directors/Supervisors Special Ed	9	9	10	10.00	9.00
Directors/Supervisors of Health	1	1	2	1.00	1.00
Directors/Supervisors Career/Tech Ed	3	3	1	1.00	2.00
Instructional Coordinators/Supervisors	18.75	24	24	25.00	24.80
All Other Directors/Supervisors	6	9	10	6.00	9.00
Curriculum Specialists	27.6	28.75	63.05	51.50	45.55
Practical Arts/Career/Tech Ed Teachers	7	10	10	7.00	12.00
Special Ed Teachers	321.1	347.6	348.8	349.20	351.50
Pre-Kindergarten Teachers	4	5	5	5.00	9.00
Kindergarten Teachers	114	114	115	107.00	108.00
All Other Teachers	1,716.00	1,742.40	1,808.30	1,663.60	1,598.90
Library Media Specialists	52.7	53.7	52.7	50.00	51.00
School Counselors	85	84	88	86.00	86.00
School Psychologists	35	34.8	36.3	35.80	34.80
Nurses	62	64	65	64.20	62.00
Speech Pathologists	66.1	68.6	71.7	69.60	75.80
Audiologists	1.6	1.6	1	2.00	2.00
School Social Workers	31.4	37.4	37.4	31.40	25.40
Reading Specialists/Teachers**	43	39	47.5	19.00	93.50
Other (Alt. Ed, Homebound, e-Academy Teachers)	32.5	34	0	0.00	0.00
Total Certified	2,733.75	2,808.85	2,897.75	2,688.30	2,706.25
Non-Licensed Support Staff	1,487.88	1,492.38	1,432.00	1,355.66	1,355.00
Maintenance/Custodial	251.5	271	266.5	262.00	249.75
Total Classified	1,739.38	1,763.38	1,698.50	1,617.66	1,604.75
Total Staff	4,473.13	4,572.23	4,596.25	4,305.96	4,311.00

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

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

V. Personnel Resources



VI. 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.

VI. Bonds

Bond History

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

The aggregate amount of outstanding bonds, which the District can issue without authority from the State Board of Education, is 14% of the Districts assessed valuation. For 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).



VI. Bonds

Bond Amortization

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

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

Payment Date	Principal Amount	Interest Amount	Federal Credit	Total Payment
1-Sep-23	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Mar-24	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Sep-24	\$208,972.46	\$136,500.00	(\$136,500.00)	\$208,972.46
1-Mar-25	\$208,973.10	\$136,500.00	(\$136,500.00)	\$208,973.10
1-Sep-25	\$1,402,605.00	\$136,500.00	(\$136,500.00)	\$1,402,605.00
Total	\$2,238,495.48	\$682,500.00	(\$682,500.00)	\$2,238,495.48

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

Series 2013A General Obligation Bonds
Debt Service Requirements

Payment Date	Principal Amount	Interest Amount	Refunding 2020A	Total Payment
1-Sep-23	\$610,000.00	\$110,456.25	\$29,996.88	\$639,996.88
1-Mar-24		\$104,356.25	\$23,896.88	\$23,896.88
1-Sep-24	\$620,000.00	\$104,356.25	\$23,896.88	\$643,896.88
1-Mar-25		\$96,993.75	\$16,534.38	\$16,534.38
1-Sep-25	\$635,000.00	\$96,993.75	\$16,534.38	\$651,534.38
1-Mar-26		\$89,056.25	\$8,596.88	\$8,596.88
1-Sep-26	\$655,000.00	\$89,056.25	\$8,596.88	\$663,596.88
Total	\$2,520,000.00	\$691,248.75	\$128,053.16	\$2,448,053.16

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

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

As of June 30, 2023, the District has fourteen outstanding bond issues, six of which are partial/total refunding's for savings. Total outstanding \$727,393,495.

Series 2013B General Obligation Bonds
Debt Service Requirements

Payment Date	Principal Amount	Interest Amount	Federal Credit	Total Payment
1-Sep-23	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-24		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-24	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-25		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-25	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-26		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-26	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-27		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-27	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-28		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-28	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-29		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-29	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-30		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-30	-	\$354,375.00	(\$354,375.00)	\$0.00
1-Mar-31		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-31	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-32		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-32	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-33		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-33	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-34		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-34	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
1-Mar-35		\$354,375.00	(\$354,375.00)	\$0.00
1-Sep-35	\$3,500,000.00	\$354,375.00	(\$354,375.00)	\$3,500,000.00
Total	\$17,500,000.00	\$8,859,375.00	(\$8,859,375.00)	\$17,500,000.00

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

Series 2016A General Obligation Bonds
Debt Service Requirements

Payment Date	Principal Amount	Original Interest Amount	Refunding 2020B	Refunding 2021B	Total Payment
1-Sep-23	\$4,890,000.00	\$1,676,007.50	\$990,107.50	\$397,737.50	\$5,287,737.50
1-Mar-24		\$1,554,637.50	\$875,937.50	\$275,487.50	\$2,726,062.50
1-Sep-24	\$5,135,000.00	\$1,554,637.50	\$875,937.50	\$275,487.50	\$5,410,487.50
1-Mar-25		\$1,426,262.50	\$747,562.50	\$147,112.50	\$1,471,125.00
1-Sep-25	\$5,390,000.00	\$1,426,262.50	\$747,562.50	\$147,112.50	\$5,537,125.00
1-Mar-26		\$1,345,412.50	\$666,712.50	\$66,262.50	\$66,262.50
1-Sep-26	\$5,550,000.00	\$1,345,412.50	\$666,712.50	\$66,262.50	\$66,262.50
1-Mar-27		\$1,262,162.50	\$583,462.50	\$66,262.50	\$66,262.50
1-Sep-27	\$5,720,000.00	\$1,262,162.50	\$583,462.50	\$66,262.50	\$66,262.50
1-Mar-28		\$1,176,362.50	\$497,662.50	\$66,262.50	\$66,262.50
1-Sep-28	\$5,890,000.00	\$1,176,362.50	\$497,662.50	\$66,262.50	\$5,956,262.50
1-Mar-29		\$1,100,100.00	\$431,400.00	-	-
1-Sep-29	\$6,025,000.00	\$1,100,100.00	\$431,400.00	-	-
1-Mar-30		\$989,600.00	\$310,900.00	-	-
1-Sep-30	-	\$989,600.00	\$310,900.00	-	-
1-Mar-31		\$864,300.00	\$310,900.00	-	-
1-Sep-31	-	\$864,300.00	\$310,900.00	-	-
1-Mar-32		\$734,000.00	\$310,900.00	-	-
1-Sep-32	-	\$734,000.00	\$310,900.00	-	-
1-Mar-33		\$598,500.00	\$310,900.00	-	-
1-Sep-33	-	\$598,500.00	\$310,900.00	-	-
1-Mar-34		\$457,500.00	\$310,900.00	-	-
1-Sep-34	-	\$457,500.00	\$310,900.00	-	-
1-Mar-35		\$310,900.00	\$310,900.00	-	-
1-Sep-35	\$7,620,000.00	\$310,900.00	\$310,900.00	-	-
1-Mar-36		\$158,500.00	\$158,500.00	-	-
1-Sep-36	\$7,925,000.00	\$158,500.00	\$158,500.00	-	-
Total	\$21,305,000.00	\$25,653,362.50	\$12,651,462.50	\$1,640,512.50	\$22,945,512.50

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

Olathe Public Schools Annual Budget

VI.Bonds

Series 2016B General Obligation Bonds (Refunding 2008A/2013C)				
Debt Service Requirements				
Payment Date	Principal Amount	Interest Amount	Total Payment	Escrow
I-Sep-23	\$14,620,000.00	\$3,255,181.25	\$17,875,181.25	
I-Mar-24		\$2,889,681.25	\$2,889,681.25	
I-Sep-24	\$15,350,000.00	\$2,889,681.25	\$18,239,681.25	
I-Mar-25		\$2,505,931.25	\$2,505,931.25	
I-Sep-25	\$16,120,000.00	\$2,505,931.25	\$18,625,931.25	
I-Mar-26		\$2,102,931.25	\$2,102,931.25	
I-Sep-26	\$16,930,000.00	\$2,102,931.25	\$19,032,931.25	
I-Mar-27		\$1,912,468.75	\$1,912,468.75	
I-Sep-27	\$17,045,000.00	\$1,912,468.75	\$18,957,468.75	
I-Mar-28		\$1,720,712.50	\$1,720,712.50	
I-Sep-28	\$17,495,000.00	\$1,720,712.50	\$19,215,712.50	
I-Mar-29		\$1,502,025.00	\$1,502,025.00	
I-Sep-29	\$14,655,000.00	\$1,502,025.00	\$16,157,025.00	
I-Mar-30		\$1,282,200.00	\$1,282,200.00	
I-Sep-30	\$15,100,000.00	\$1,282,200.00	\$16,382,200.00	
I-Mar-31		\$980,200.00	\$980,200.00	
I-Sep-31	\$15,700,000.00	\$980,200.00	\$16,680,200.00	
I-Mar-32		\$666,200.00	\$666,200.00	
I-Sep-32	\$16,330,000.00	\$666,200.00	\$16,996,200.00	
I-Mar-33		\$339,600.00	\$339,600.00	
I-Sep-33	\$16,980,000.00	\$339,600.00	\$17,319,600.00	
Total	\$176,325,000.00	\$35,059,081.25	\$211,384,081.25	\$
The \$197,870,000 Series 2016B is an "advanced" refunding of the 2008A Series Bond and 2013C Series Bond. The issue has a 17 year repayment term. The Series 2016B will have a final principal and interest payment due Sept 2033. The yield on the Bond is 2.0 to 5.0%.				

Series 2016C General Obligation Bonds (Refunding 2009A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$5,525,000.00	\$975,850.00	\$6,500,850.00
I-Mar-24		\$837,725.00	\$837,725.00
I-Sep-24	\$5,875,000.00	\$837,725.00	\$6,712,725.00
I-Mar-25		\$690,850.00	\$690,850.00
I-Sep-25	\$6,240,000.00	\$690,850.00	\$6,930,850.00
I-Mar-26		\$534,850.00	\$534,850.00
I-Sep-26	\$6,625,000.00	\$534,850.00	\$7,159,850.00
I-Mar-27		\$369,225.00	\$369,225.00
I-Sep-27	\$7,045,000.00	\$369,225.00	\$7,414,225.00
I-Mar-28		\$263,550.00	\$263,550.00
I-Sep-28	\$7,350,000.00	\$263,550.00	\$7,613,550.00
I-Mar-29		\$153,300.00	\$153,300.00
I-Sep-29	\$7,665,000.00	\$153,300.00	\$7,818,300.00
Total	\$46,325,000.00	\$6,674,850.00	\$52,999,850.00
The \$61,150,000 Series 2016C is an "advanced" refunding of the 2009A Series Taxable Build America Bond. The refinancing requires to be issued as a separate series bond, not combined with other refundings. The issue has a 13 year repayment term. The Series 2016C will have a final principal and interest payment due Sept 2029. The yield on the Bond is 3.0 to 5.0%.			

Series 2017B General Obligation Bonds (Refunding 2010A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$3,510,000.00	\$257,075.00	\$3,767,075.00
I-Mar-24		\$169,325.00	\$169,325.00
I-Sep-24	\$3,685,000.00	\$169,325.00	\$3,854,325.00
I-Mar-25		\$77,200.00	\$77,200.00
I-Sep-25	\$3,860,000.00	\$77,200.00	\$3,937,200.00
Total	\$11,055,000.00	\$750,125.00	\$11,805,125.00
The \$17,765,000 Series 2017B is an "advanced" refunding of the 2010A Series Taxable Build America Bond. The refinancing requires to be issued as a separate series bond, not combined with other refundings. The issue has an 8 year repayment term. The Series 2017B will have a final principal and interest payment due Sept 2025. The yield on the Bond is 3.0 to 5.0%.			

Series 2017A General Obligation Bonds				
Debt Service Requirements				
Payment Date	Principal Amount	Interest Amount	Refunding 2021B	Total Payment
I-Sep-23	\$2,775,000.00	\$1,026,887.50	\$123,375.00	\$2,898,375.00
I-Mar-24		\$957,512.50	\$54,000.00	\$54,000.00
I-Sep-24	\$2,160,000.00	\$957,512.50	\$54,000.00	\$2,214,000.00
I-Mar-25		\$903,512.50	-	-
I-Sep-25	-	\$903,512.50	-	-
I-Mar-26		\$903,512.50	-	-
I-Sep-26	\$2,585,000.00	\$903,512.50	-	-
I-Mar-27		\$838,887.50	-	-
I-Sep-27	\$2,715,000.00	\$838,887.50	-	-
I-Mar-28		\$771,012.50	-	-
I-Sep-28	\$2,850,000.00	\$771,012.50	-	-
I-Mar-29		\$699,762.50	-	-
I-Sep-29	\$2,995,000.00	\$699,762.50	-	-
I-Mar-30		\$624,887.50	-	-
I-Sep-30	\$3,145,000.00	\$624,887.50	-	-
I-Mar-31		\$561,987.50	-	-
I-Sep-31	\$3,265,000.00	\$561,987.50	-	-
I-Mar-32		\$496,687.50	-	-
I-Sep-32	\$3,395,000.00	\$496,687.50	-	-
I-Mar-33		\$428,787.50	-	-
I-Sep-33	\$3,530,000.00	\$428,787.50	-	-
I-Mar-34		\$358,187.50	-	-
I-Sep-34	\$3,675,000.00	\$358,187.50	-	-
I-Mar-35		\$303,062.50	-	-
I-Sep-35	\$3,790,000.00	\$303,062.50	-	-
I-Mar-36		\$227,262.50	-	-
I-Sep-36	\$3,940,000.00	\$227,262.50	-	-
I-Mar-37		\$148,462.50	-	-
I-Sep-37	\$4,095,000.00	\$148,462.50	-	-
I-Mar-38		\$66,562.50	-	-
I-Sep-38	\$4,260,000.00	\$66,562.50	-	-
Total	\$4,935,000.00	\$17,607,062.50	\$231,375.00	\$5,166,375.00
The Series 2017A includes \$15,730,000 from the third issue of the June 2013 Referendum and \$36,000,000 from the second issue of the June 2016 Referendum. "Non-technology" projects will be finance for 20 years @ 3.35%. "Technology" will be financed for 5 years (\$5,000,000/year for 2 years and each \$5,000,000 financed for 4 years) @ 1.5%. Bond Series 2017A was partially refunded into Bond Series 2021B in March 2021. Principal/Interest reductions were obtained as part of the refunding savings.				

Series 2020A General Obligation Bonds (Refunding 2013A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$90,000.00	\$56,276.25	\$146,276.25
I-Mar-24		\$55,308.75	\$55,308.75
I-Sep-24	\$95,000.00	\$55,308.75	\$150,308.75
I-Mar-25		\$54,287.50	\$54,287.50
I-Sep-25	\$95,000.00	\$54,287.50	\$149,287.50
I-Mar-26		\$53,266.25	\$53,266.25
I-Sep-26	\$95,000.00	\$53,266.25	\$148,266.25
I-Mar-27		\$52,245.00	\$52,245.00
I-Sep-27	\$770,000.00	\$52,245.00	\$822,245.00
I-Mar-28	0	\$43,967.50	\$43,967.50
I-Sep-28	\$785,000.00	\$43,967.50	\$828,967.50
I-Mar-29		\$35,528.75	\$35,528.75
I-Sep-29	\$800,000.00	\$35,528.75	\$835,528.75
I-Mar-30		\$26,928.75	\$26,928.75
I-Sep-30	\$815,000.00	\$26,928.75	\$841,928.75
I-Mar-31		\$18,167.50	\$18,167.50
I-Sep-31	\$840,000.00	\$18,167.50	\$858,167.50
I-Mar-32		\$9,137.50	\$9,137.50
I-Sep-32	\$850,000.00	\$9,137.50	\$859,137.50
Total	\$5,235,000.00	\$753,951.25	\$5,988,951.25
The \$5,425,000 Series 2020A is a "net cash" refunding of the 2013A Series Bond. The issue has a 12 year repayment term. The Series 2013A will have a final principal and interest payment due Sept 2026 with reduced interest payments during the remaining term. The yield on the Bond is 2.0 to 4.0%.			

Series 2020B General Obligation Bonds (Refunding 2016A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$1,400,000.00	\$420,759.50	\$1,820,759.50
I-Mar-24		\$404,029.50	\$404,029.50
I-Sep-24	\$1,400,000.00	\$404,029.50	\$1,804,029.50
I-Mar-25		\$328,961.50	\$328,961.50
I-Sep-25	\$1,400,000.00	\$328,961.50	\$1,728,961.50
I-Mar-26		\$314,751.50	\$314,751.50
I-Sep-26	\$1,400,000.00	\$314,751.50	\$1,714,751.50
I-Mar-27		\$300,541.50	\$300,541.50
I-Sep-27	\$1,400,000.00	\$300,541.50	\$1,700,541.50
I-Mar-28		\$286,331.50	\$286,331.50
I-Sep-28	\$1,400,000.00	\$286,331.50	\$1,686,331.50
I-Mar-29		\$272,121.50	\$272,121.50
I-Sep-29	\$1,400,000.00	\$272,121.50	\$1,672,121.50
I-Mar-30		\$257,911.50	\$257,911.50
I-Sep-30	\$8,300,000.00	\$257,911.50	\$8,557,911.50
I-Mar-31		\$173,666.50	\$173,666.50
I-Sep-31	\$8,470,000.00	\$173,666.50	\$8,643,666.50
I-Mar-32		\$87,696.00	\$87,696.00
I-Sep-32	\$8,640,000.00	\$87,696.00	\$8,727,696.00
Total	\$35,210,000.00	\$5,272,781.50	\$40,482,781.50
The \$39,410,000 Series 2020B is a "net cash" refunding of the 2016A Series Bond. The issue has a 12 year repayment term. The Series 2016A will have a final principal and interest payment due Sept 2036 with reduced principal/interest payments during the remaining term. The yield on the Bond is 2.39%.			

Series 2021B General Obligation Bonds (Refunding 2016A and 2017A)			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	\$1,615,000.00	\$694,299.43	\$2,309,299.43
I-Mar-24		\$691,788.11	\$691,788.11
I-Sep-24	\$1,615,000.00	\$691,788.11	\$2,306,788.11
I-Mar-25		\$688,065.53	\$688,065.53
I-Sep-25	\$1,630,000.00	\$688,065.53	\$2,318,065.53
I-Mar-26		\$681,838.93	\$681,838.93
I-Sep-26	\$9,780,000.00	\$681,838.93	\$10,461,838.93
I-Mar-27		\$637,144.33	\$637,144.33
I-Sep-27	\$9,865,000.00	\$637,144.33	\$10,502,144.33
I-Mar-28		\$579,779.36	\$579,779.36
I-Sep-28	\$4,090,000.00	\$579,779.36	\$4,669,779.36
I-Mar-29		\$553,951.02	\$553,951.02
I-Sep-29	\$10,175,000.00	\$553,951.02	\$10,728,951.02
I-Mar-30		\$477,587.64	\$477,587.64
I-Sep-30	\$4,055,000.00	\$477,587.64	\$4,532,587.64
I-Mar-31		\$445,127.35	\$445,127.35
I-Sep-31	\$4,115,000.00	\$445,127.35	\$4,560,127.35
I-Mar-32		\$410,129.28	\$410,129.28
I-Sep-32	\$4,185,000.00	\$410,129.28	\$4,595,129.28
I-Mar-33		\$372,443.36	\$372,443.36
I-Sep-33	\$4,260,000.00	\$372,443.36	\$4,632,443.36
I-Mar-34		\$331,952.06	\$331,952.06
I-Sep-34	\$4,345,000.00	\$331,952.06	\$4,676,952.06
I-Mar-35		\$288,480.34	\$288,480.34
I-Sep-35	\$12,060,000.00	\$288,480.34	\$12,348,480.34
I-Mar-36		\$162,996.03	\$162,996.03
I-Sep-36	\$9,340,000.00	\$162,996.03	\$9,502,996.03
I-Mar-37		\$61,143.33	\$61,143.33
I-Sep-37	\$4,275,000.00	\$61,143.33	\$4,336,143.33
I-Mar-38		\$12,173.21	\$12,173.21
I-Sep-38	\$1,040,000.00	\$12,173.21	\$1,052,173.21
Total	\$86,445,000.00	\$13,483,499.19	\$99,928,499.19
The \$88,950,000 Series 2021B is the second "net cash" refunding of the 2016A Series Bond and the first "net cash" refunding of the 2017A Series Bond. The Series 2016A will have a final principal and interest payment due Sept 2028 with reduced principal/interest payments during the remaining term. The Series 2017A will have a final principal and interest payment due Sept 2024 with reduced principal/interest payments during the remaining term. The issue has an 18 year repayment term. The yield on the Bond is 1.81%.			

Series 2021A General Obligation Bonds			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	-	\$200,000.00	\$200,000.00
I-Mar-24		\$200,000.00	\$200,000.00
I-Sep-24	\$765,000.00	\$200,000.00	\$965,000.00
I-Mar-25		\$192,350.00	\$192,350.00
I-Sep-25	\$3,050,000.00	\$192,350.00	\$3,242,350.00
I-Mar-26		\$161,850.00	\$161,850.00
I-Sep-26	\$3,110,000.00	\$161,850.00	\$3,271,850.00
I-Mar-27		\$130,750.00	\$130,750.00
I-Sep-27	\$3,175,000.00	\$130,750.00	\$3,305,750.00
I-Mar-28		\$99,000.00	\$99,000.00
I-Sep-28	\$3,235,000.00	\$99,000.00	\$3,334,000.00
I-Mar-29		\$66,650.00	\$66,650.00
I-Sep-29	\$3,300,000.00	\$66,650.00	\$3,366,650.00
I-Mar-30		\$33,650.00	\$33,650.00
I-Sep-30	\$3,365,000.00	\$33,650.00	\$3,398,650.00
Total	\$20,000,000.00	\$1,968,500.00	\$21,968,500.00
The \$20,000,000 Series 2021A is the first issue from the June 2016 Referendum. This issue has a 10 year repayment term. The yield on the issue is 1.35%.			

Series 2022A General Obligation Bonds			
Debt Service Requirements			
Payment Date	Principal Amount	Interest Amount	Total Payment
I-Sep-23	-	\$4,606,762.50	\$4,606,762.50
I-Mar-24		\$4,606,762.50	\$4,606,762.50
I-Sep-24	-	\$4,606,762.50	\$4,606,762.50
I-Mar-25		\$4,606,762.50	\$4,606,762.50
I-Sep-25	-	\$4,606,762.50	\$4,606,762.50
I-Mar-26		\$4,606,762.50	\$4,606,762.50
I-Sep-26	\$1,150,000.00	\$4,606,762.50	\$5,756,762.50
I-Mar-27		\$4,578,012.50	\$4,578,012.50
I-Sep-27	\$1,500,000.00	\$4,578,012.50	\$6,078,012.50
I-Mar-28		\$4,540,512.50	\$4,540,512.50
I-Sep-28	\$1,965,000.00	\$4,540,512.50	\$6,505,512.50
I-Mar-29		\$4,491,387.50	\$4,491,387.50
I-Sep-29	\$5,280,000.00	\$4,491,387.50	\$9,771,387.50
I-Mar-30		\$4,359,387.50	\$4,359,387.50
I-Sep-30	\$12,890,000.00	\$4,359,387.50	\$17,249,387.50
I-Mar-31		\$4,037,137.50	\$4,037,137.50
I-Sep-31	\$13,365,000.00	\$4,037,137.50	\$17,402,137.50
I-Mar-32		\$3,703,012.50	\$3,703,012.50
I-Sep-32	\$13,940,000.00	\$3,703,012.50	\$17,643,012.50
I-Mar-33		\$3,354,512.50	\$3,354,512.50
I-Sep-33	\$13,035,000.00	\$3,354,512.50	\$16,389,512.50
I-Mar-34		\$3,028,637.50	\$3,028,637.50
I-Sep-34	\$13,690,000.00	\$3,028,637.50	\$16,718,637.50
I-Mar-35		\$2,686,387.50	\$2,686,387.50
I-Sep-35	\$14,370,000.00	\$2,686,387.50	\$17,056,387.50
I-Mar-36		\$2,398,987.50	\$2,398,987.50
I-Sep-36	\$14,945,000.00	\$2,398,987.50	\$17,343,987.50
I-Mar-37		\$2,100,087.50	\$2,100,087.50
I-Sep-37	\$15,545,000.00	\$2,100,087.50	\$17,645,087.50
I-Mar-38		\$1,711,462.50	\$1,711,462.50
I-Sep-38	\$16,320,000.00	\$1,711,462.50	\$18,031,462.50
I-Mar-39		\$1,385,062.50	\$1,385,062.50
I-Sep-39	\$16,975,000.00	\$1,385,062.50	\$18,360,062.50
I-Mar-40		\$1,045,562.50	\$1,045,562.50
I-Sep-40	\$17,655,000.00	\$1,045,562.50	\$18,700,562.50
I-Mar-41		\$700,781.25	\$700,781.25
I-Sep-41	\$18,345,000.00	\$700,781.25	\$19,045,781.25
I-Mar-42		\$356,812.50	\$356,812.50
I-Sep-42	\$19,030,000.00	\$356,812.50	\$19,386,812.50
Total	\$210,000,000.00	\$121,202,825.00	\$331,202,825.00
The \$210,000,000 Series 2022A is the first of two issues sold in June 2022 utilizing the full authority of \$298,300,000 approved in March 2022. This bond series is tax exempt. The yield on the bond is 3.69%.			

Please flip page to see the Bond Amortization Charts



VII. Performance Measures



Accomplishment of Goals and Objectives

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

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

Awards and Recognitions (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, Cherilyn 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.
- The Olathe Lowrider Leadership Bike Club earned the Community Service Award from the United Community Services of Johnson County.

VII. Performance Measures

Kansas State Assessment

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

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



- Olathe 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 Kansas 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.
 - Brett Carroll, Olathe East High School, won the 6A Boys wrestling state title in his weight class.
 - Olathe Northwest High School Kansas Girls 6A State Golf Champions.
 - Olathe North High School Kansas 6A State Gymnastics Champions.
 - Josh Parrish, Olathe North High School, won 6A state track and field titles in the Boys 110 M Hurdles, the Boys Triple Jump and the Boys Long Jump.
 - Olathe West High School Girls 6A State Track and Field Champions.
 - Olivia Cooper, Olathe Northwest High School, won the 6A state track and field title in the Girls 100 M Hurdles.
 - Christian Harris, Olathe North High School, won the 6A state track and field title in the Boys 200 M Dash.
 - Ka'Liyah Jordan, Olathe North High School, won 6A state track and field titles in the Girls 100 M Dash and 200 M Dash.
 - Olathe North High School, Boys Kansas 6A State Track and Field Champions.
 - Brett Carroll, Olathe East High School, won the 6A state track and field title in the Boys Shot Put.
 - Charis Robinson, Olathe West High School, won the 6A state track and field title in the Girls 1600 M Run.

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

21st Century High School Academies:

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

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

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

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

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

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

Elementary Dual-Language Spanish Immersion Program:

Olathe offers a Dual-Language Spanish Immersion Program at Black Bob and Manchester Park elementary schools. With 2023-2024 being the fourth year of this program, each school has sections of dual language immersion in Kindergarten, 1st, 2nd, and 3rd grade. The program will continue to grow by two sections each year as the first cohort moves through elementary.

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

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

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

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

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

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

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

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

Olathe Public Schools Annual Budget

VII. Performance Measures

ACT WorkKeys

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

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



VII. Performance Measures

ACT Results

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

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

Highlights of Accomplishments for this Objective:

- 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



Title I Program: Schools qualify for the federally funded Title I program based on the percentage of students within the school who have free or reduced lunch status. In Olathe, the range for qualifying schools is from a high of 85.14% to 55.63% with 10 schools served. The qualifying schools are Central, Countryside, Fairview, Havencroft, Indian Creek, Northview, Ridgeview, Rolling Ridge, Washington and Westview.

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

These staff members also work with the classroom teachers to coordinate reading and math instruction. The Title I program must supplement, not supplant service to students. Approximately 1,643 students receive Title I benefits, as of May 2023.

Benefits of the Program:

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

Expenditures:

- We will receive a total of \$2,649,981 for 2023-24, from Title I formula funds to support our programs in the 10 elementary schools.



VII. Performance Measures

SAT Results

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

This chart reflects a District summary report reflecting year to year comparison data for students taking the SAT assessment. Olathe had 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.

VII. Performance Measures

Drop Out Rate

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

Graduation Rate

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

amount of BASE aid shall be as follows:

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

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

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

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

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

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

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

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

(l) “Enrollment” means:

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(ff) "State board" means the state board of education.

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

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



VIII. Significant Statutes Regarding School District Budgets

Senate Substitute for HOUSE BILL No. 2104

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

to sue or be sued.

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

(2) that such appraisals shall be written appraisals.

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

(m) Whenever, by reason of the refund of taxes previously received or the reduction of taxes levied but not received as a result of decreases in assessed valuation, it will be impossible to pay for imperative functions for the current budget year, the governing body of the taxing district affected may issue no-fund warrants in the amount necessary. Such warrants shall conform to the requirements prescribed by K.S.A.

79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. The governing body of such taxing district shall make a tax levy at the time fixed for the certification of tax levies to the county clerk next following the issuance of such warrants sufficient to pay such warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized by law.

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

VIII. Significant Statutes Regarding School District Budgets

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

VIII. Significant Statutes Regarding School District Budgets

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

(e) As used in this section:

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

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

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

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

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

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

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

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



VIII. Significant Statutes Regarding School District Budgets



VIII. Significant Statutes Regarding School District Budgets



IX. Acronyms and Terms

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

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

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

Accommodations — Changes in design or administration of tests based on the special needs of students with disabilities or students who are learning English.

Accreditation — Official recognition that required standards are met; all schools are accredited by the State of Kansas.

Achievement Gap — Differences in achievement among different groups of students as indicated by scores on tests, grades, graduation rates and other data.

ACT — The American College Testing exam measures the skills of English, mathematics, reading and science reasoning, the academic areas traditionally identified with college preparatory high school programs. A composite score is an average of the four academic areas. Contact: Director of Assessment and Data

Active Participation — Instructional strategies that call for students' engagement in the learning process. These strategies may include writing-to-learn, cooperative learning, Every Pupil Response (EPR) and calling on students at random.

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

ADD/ADHD — Attention Deficit (Hyperactive) Disorder is a syndrome characterized by serious and persistent difficulties in three specific areas: attention span, impulse control and hyperactivity. People with this condition generally display some difficulty in each area to varying degrees, though not all ADD children show hyperactivity. They may have problems with organization and distractibility. Contact: Special Services

AED — Automated External Defibrillator is a device created for use in the community setting by trained individuals to externally shock the heart of an individual who is unconscious and in cardiac arrest (no breathing and no pulse). Contact: Director of Health Services

AIA — Autism Instructional Assistant is a uniquely trained and experienced classified support staff member who provides individualized support and training for specifically identified students with autism and the classroom staff in need of such intense support and training. Contact: Special Services

IX. Acronyms and Terms

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

APE — Adaptive Physical Education is Physical Education that is modified to accommodate the particular needs of children with disabilities. Adaptive Physical Education staff work in collaboration with General Education Physical Education staff in developing and adapting physical education curriculums to assure that students with disabilities are afforded to the fullest extent possible, opportunities to access the general curriculum and successfully participate in physical education classes/activities along with their non-disabled peers.

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

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

AUG — Acceptable Use Guidelines is a Board-approved policy included in the Student Code of Conduct Handbook outlining terms and conditions of school computer and Internet use. Contact: Director of Technology

Authors in the Schools — The program promotes literacy by bringing actual authors into elementary and secondary classrooms. Students meet the authors and gain insight into the writer's craft and learn how books are created. This program reinforces the writing process as students begin to view themselves as authors and illustrators. Contact: Media Coordinator

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

AWE — Alternative Work Experience is an in district community work-site created to provide students with cognitive disabilities the opportunity to develop a variety of workplace skills and experiences needed for transitioning into their targeted post high school setting. Contact: Special Services



IX. Acronyms and Terms

- BASE** — Base Aid for Student Excellence
The Kansas School Equity and Enhancement Act (KSEEA) of 2019 creates a formula by which school districts received funding on a per student basis. BASE is the amount of state financial aid per pupil. This amount can be changed by legislative action.
- BDP** — Building Development Plan is a written plan outlining staff development opportunities needed to achieve building changes and improvements outlined in the School Improvement Plan. Contact: IRC Coordinator
- B.E.A.M.** — Bridging Education and Medicine is a partnership between the Olathe Medical Center and Olathe high schools. Representatives from OMC and each high school make up an Action Team to determine and coordinate educational activities during the school year, as approved by the B.E.A.M. Advisory Committee. Contact: Career & Technical Education Coordinator
- Benchmarks** — Any specific, measurable goals for students to meet at various points during the school year.
- Best Practices** — Instructional methods and strategies that have been proven effective based on educational research.
- BIP** — Behavior Intervention Plan is based on the functional behavioral assessment for students for whom there are behavioral concerns. The BIP is developed by the school team and includes the identification of the target behavior, positive behavioral interventions and behavioral supports that will be implemented when behaviors surface in the school setting. Contact: Special Services
- BIST** — Behavior Intervention Support Team is a building-wide behavior management system. Contact: Special Services
- Blackboard** — is a course management tool that allows instructors to create web-based courses. Contact: Instructional Technology
- Block Scheduling** — Organizing the school day, usually in secondary schools, into blocks of time longer than typical class periods.
- Blue Ribbon School** — A school that has won a designation of excellence from the U.S. Department of Education
- Bluetooth** — is a standard for providing short-range wireless connections between computers, handhelds and other devices. This provides a fast, convenient way to exchange information between a handheld and a computer. Contact: Instructional Technology
- BLT** — Building Leadership Teams are the school improvement team in each building. Teams consist of the principal and certified representatives responsible for providing leadership for ongoing school improvements. Contact: Director of Assessment and Data
- BOE** — The Board of Education is comprised of seven elected community representatives functioning under the statutes of the State of Kansas. Contact: Clerk of the Board
- BOTA** — Board Of Tax Appeals is the state agency that hears school district appeals for additional local funding for the operation of new schools constructed for extraordinary growth. The district makes these appeals during the spring prior to the actual opening of the new facilities. Contact: Business and Finance
- Building Report Card** — A summary of select indicators showing how a school and students are performing. Contact: Director of Assessment and Data

IX. Acronyms and Terms

Career Cruising — is a web-based career guidance, educational planning and portfolio development tool used by students and parents in the creation of a student's long term (six to eight years) career/academic plan. Contact: School Counselors

CBI — Community Based Instruction is the educational practice of implementing the Life Skills functional curriculum within the actual community site rather than the classroom environment. Contact: Special Services

CBM — Curriculum Based Measurement is a system for determining the instructional needs of a student based upon the student's ongoing performance within existing course content, in order to deliver instruction as effectively as possible. It facilitates the alignment of instruction with student learning needs and enhances teachers' decision-making. Contact: Special Services

CBR — Center Based Resource is a Special Services program serving students with autism, mental retardation and other developmental disabilities with a focus on the teaching of functional life skills. Contact: Special Services

CLA — Computer Learning Associate Program provides elementary students with access to the computer lab every week. The CLA is responsible for supervising students in the computer lab, facilitating meaningful activities to develop students' technology skills and knowledge and troubleshooting/reporting computer problems within the lab. Contact: Instructional Technology

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

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

CONNECT — Collaborative Opportunities for Natural Networking Experiences and Community Transition is a special education transition program for students ages 18-21 with severe multiple needs. Contact: Special Services

Constructed Response Item — A test question that requires a student to give a written or an oral response rather than selection of a correct answer.

Cooperative Learning — Specific instructional structures that call for all students to be engaged in the learning process. These structures may include line-ups, think-pair-share, round robin and jigsaw, just to name a few.

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

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

CPR — Cardiopulmonary Resuscitation is the first aid measure combining chest compressions and rescue breathing to circulate oxygen to the brain if a person's heart has stopped beating. Contact: Director of Health Services

CPS — Classroom Performances System is a software/hardware system that allows you to easily get instant feedback from your students, using remote control devices and a portable receiver. Contact: Instructional Technology



IX. Acronyms and Terms

CREWS — Career Related Experiences With Students is a community-based vocational experience for secondary students with significant disabilities. Contact: Special Services

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

CTS — Career Transition Specialists are secondary special education staff who serve secondary students with IEPs and support Individual Education Program (IEP) teams with regard to transition services needed to prepare the student for their postsecondary setting. Contact: Special Services

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

DBQ — Document Based Question (DBQ) assess the ability of a student to work with historical sources in multiple forms. The DBQ requires many of the same skills used in developing a research paper – interpreting primary and secondary sources, evaluating sources, considering multiple points of view, using historic evidence and developing and supporting a thesis. Contact: Social Science Coordinator

D/HH — Deaf/Hard of Hearing means a loss of auditory function sufficiently severe to affect the ability to communicate with others or to develop communication or learning skills. Contact: Special Services

Differentiated Instruction — Maximizing each student's growth by supporting different classroom learning experiences in response to student needs.

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

Document Camera — is mounted on a stand to capture text or 3-dimensional objects. The image is typically displayed through an LCD projector. Contact: Instructional Technology

DS Distinguished Scholars — The Distinguished Scholars 21st Century High School program provides an opportunity for the district's top scholars to apply for enrollment in six highly specialized and advanced academic areas of study: international languages, English/language arts, math, political science, science and the visual arts. This program located at Olathe North High School is available to a limited number of qualified high school students throughout the district. Contact: School Counselors

DWQA — District Wide Quality Assessment is a survey given every two years to students, parents, certified and classified staff. Contact: Assistant Superintendent of Learning Services

eAcademy — is a variety of online courses accredited by the Kansas Department of Education and available to students who live within Olathe School District boundaries. Contact: eAcademy Facilitator

ECD — Early Childhood Disability programs are designed to provide appropriate intervention services to meet the needs of individual children identified with disabilities, age 3 to 5. Contact: Early Childhood Disabilities Coordinator

IX. Acronyms and Terms

ED — Emotionally Disturbed, previously referred to as BD (behaviorally disturbed), relates to a condition with one or more behavioral characteristics: 1) exhibited at a much higher or lower rate than is age-appropriate, 2) documented as occurring over an extended period in different settings and 3) interfering consistently with the student's educational performance. This is not the result of intellectual, sensory, cultural or health factors. Contact: Special Services

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

EPIC — Engaging Purposeful Innovative Content is a series of after school workshops for educators new to the Olathe School District. A master's degree (through Emporia State University) may be earned by participating in EPIC and other courses. Contact: New Educator Induction Director

ERI — Early Reading Intervention is a building level team that analyzes data to identify students needing extra reading support, develops and implements strategic small group instruction and meets on a regular basis to monitor progress and adjust instruction. Contact: Elementary Language Arts Coordinator

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

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

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

FAME — is a research-based, developmental reading program for adolescents reading below grade level. The program incorporates a series of four courses designed for students in grades 7-12. Contact: Language Arts Coordinator

FBA — Functional Behavior Assessment is an assessment that identifies and defines the target behaviors or patterns of behavior in observable, descriptive and operational terms. It involves collecting information from multiple sources and settings and recognizing circumstances, events and consequences resulting in the identification of the function and purpose of target behaviors. FBA's are necessary to develop a Behavioral Intervention Plan (BIP). Contact: Special Services

FERPA — The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. Contact: Assistant Superintendent of Secondary Education

Flexible Grouping — Ongoing and changing grouping of students for specific instruction based on needs.



IX. Acronyms and Terms

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

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

FLSA — Fair Labor Standards Act is the federal agency which oversees compliance of organizations with hiring and compensation practices with employees. An example would be the oversight of how employers manage the collection and accurate payment of non-exempt employees for overtime worked. Contact: Human Resources

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

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

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

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

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

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

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

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

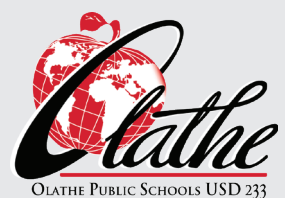
HIV — Human Immunodeficiency Virus is the virus that attacks the body's immune system causing the disease known as AIDS. Contact: Director of Health Services

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

HRC — Human Relations Committee recommends and undertakes activities designed to foster understanding and cooperation within the diverse student body and community of the Olathe School District. Contact: Director of Secondary Level Education

IX. Acronyms and Terms

- Hub** — A device used to create a small-scale network by providing a common connection to all devices on the network. Contact: Instructional Tech Coordinator
- ID** — Intellectual Disability is typically diagnosed early in a child's life and includes a significantly below-average IQ and delays in adaptive (social) behavior which combine to affect a child's educational performance. Children can be served in a Center Based Resource classroom or an Interrelated Model. Contact: Special Services
- IDEA** — Individuals with Disabilities Education Act (PL94-142) outlines special education law and regulations. Contact: Special Services
- IEP** — Individualized Education Program is an annual written statement for each exceptional child that describes the child's unique educational needs and how these needs are to be met. The IEP is developed by a team including educators and parents. Contact: Special Services
- Indicator** — A detailed statement of the knowledge or skills to describe classroom learning expectations (Standards, Benchmarks, Indicators are organized in State Standards and district curriculum documents and used for classroom lesson and assessment development.)
- Internet** — is a worldwide system of linked computer networks.
- Intranet** — is a private network of all the computers within the school district. It is used to share information and computing resources to district employees. The district's intranet address is <http://online.olatheschools.com>
- IRC** — Instructional Resource Center is the resource library of print and media materials for use by staff and administrators and a training facility for staff. Contact: IRC Coordinator
- IRT** — Instructional Resource Teachers (K-12 and special education) facilitate the district New Educator Induction Program and work closely with new educators to promote effective instruction and district curriculum/school improvement implementation. IRTs, Technology IRTs and Math/Science IRTs support the technology used in the classroom, curriculum implementation and the district and building school improvement process.
- IST** — Intervention Support Teacher(s) are special education teachers who support students with various disabilities at the home schools. Contact: Special Services
- ITS-JC** — Infant Toddler Services of Johnson County arranges for evaluations and, when appropriate, services for children birth through age 2 who have developmental delays. Children who are 2 years and 9 months or older may be screened at Heartland Learning Center. Contact: Early Childhood Disabilities Coordinator
- ISS** — In School Suspension is the interruption of classroom attendance and regular school participation for a period of time. A designated, supervised, academically conducive but restrictive atmosphere will be substituted. Contact: Assistant Superintendent Secondary Education
- KALL** — Kansas Accelerated Literacy Learning is a specialized reading program through the University of Kansas. Title I teachers and some classroom teachers completed K.A.L.L. training. Contact: Language Arts Coordinator
- KAP** — The Kansas Assessment Program (KAP) includes a variety of tests aligned to Kansas' content standards, which help educators and policymakers evaluate student learning and meet the requirements for federal and state accountability. Those tests include English/Reading and Mathematics in grades 3-8 and grade 10 every year, Science in grades 5, 8 and 11 every year and Social Studies in grades 6, 8 12 in alternate years.



IX. Acronyms and Terms

KATM — Kansas Association of Teachers of Mathematics is a professional organization for elementary, middle school and high school mathematics teachers.

KBOR — Kansas Board of Regents is a nine-member body which governs, supervises and coordinates state education institutions. The following state universities are Regents institutions: Emporia State University, Fort Hays State University, Kansas State University, Pittsburg State University, University of Kansas and Wichita State University.

KCATM — Kansas City Association of Teachers of Mathematics is a teachers' organization that promotes conferences in math and sponsors an annual contest for fourth-through 12th-grade students. Contact: Mathematics Coordinator
KPA — Kansas Performance Assessment (KPA) is a requirement of the state's performance-based system of licensure. The KPA is a means of creating accountability for the impact of teachers on student learning and gives beginning teachers the opportunity to provide credible evidence that they possess the knowledge and the skills to facilitate learning for all types of students. Teachers must complete the KPA in order to qualify for a professional license.

KSDE — Kansas State Department of Education generally supervises public education and other educational entities in the state.

KSHSAA — Kansas State High School Activities Association advocates principals and sponsors services which assures that the state's middle level and high school students gain a balanced preparation for life, work and post-secondary education. KSHSAA is the association that provides statewide regulations, supervision, promotions and development for high school interscholastic activities and athletics. Contact: District Activity Director

LAN — The Local Area Network is a network of computer workstations within one facility, campus or building. Contact: Director of Technology

LEA — Local Education Agency is a governmental agency authorized or required by state law to provide education to exceptional children. This includes each unified school district, special education cooperative, school district inter-local, state school and state institution. Contact: Special Services

LCD Projector — is a machine connected to a computer that allows text, graphics and video information to be displayed onto a large screen. Contact: Instructional Technology

LD — (Specific) Learning Disability is a disorder in one or more of the basic psychological processes involved in understanding or in using language, spoken or written. The disorder may manifest itself in having difficulties listening, speaking, reading, writing, spelling or doing mathematical calculations. The term includes such conditions as perceptual disabilities, brain injury, minimal brain dysfunction, dyslexia and developmental aphasia. Contact: Special Services

Learning Services — The Department is responsible for leadership related to general and special education, curriculum development, instructional materials selection, assessment and professional growth, as well as providing assistance to schools at all levels. Contact: Assistant Superintendent Learning Services

Lexile — This is a measure that indicates a range of ability levels, based on vocabulary and sentence complexity, for both readers and texts. Using this measure, teachers may successfully match student readers to appropriately challenging texts.

LMS — Library Media Specialist is a more accurate term for a school librarian. Contact: Media Coordinator

IX. Acronyms and Terms

LRE — Least Restrictive Environment is the placement of exceptional children in educational programs with non-exceptional children, to the maximum extent appropriate. The placement is 1) determined annually, 2) based upon a student's Individualized Education Program (IEP) and 3) as close as possible to the child's home. Contact: Special Services

Manipulatives — are hands-on experiential objects or models used to help students understand math concepts. Contact: Mathematics Coordinator

MATH 180 — is a math intervention program for middle and high school students who need math support. The program utilizes rotations involving technology, independent reading/listening and small focused direct instruction by a trained instructor. Contact: Math Coordinator

Mentor — A teacher or administrator who holds a professional license assigned to provide support, modeling and conferencing to a beginning professional.

Mimeo — is a portable device connected to a computer which attaches to a white board and turns it into an interactive white board. Contact: Instructional Technology

MTSS — Multi-Tier Systems of Support is a Kansas State Department of Education term referring to a systemic approach to helping all students learn. MTSS is a continuum of increasingly intense research-based interventions provided to students that respond to their academic and/or behavioral needs. It includes ongoing monitoring of the effectiveness of the interventions provided. Contact: Learning Services

National Board Certification — A certificate awarded by the National Board for Professional Teaching Standards validating that a teacher meets the National Board standards for professional teaching excellence.

NCAA — National Collegiate Athletic Association is a voluntary organization through which the nation's colleges and universities govern their athletic programs. Graduating high school students who seek to participate in athletic program at an NCAA institution must meet scholastic eligibility requirements. Contact: Athletic Facilitator

NetOp — software allows the instructor to instruct, monitor and assist students on their computers while remaining at their computer. Contact: Instructional Technology

OHI — Other Health Impaired is a special education category referring to limitations of strength, vitality or alertness that interfere with participation in educational experiences. Contact: Special Services.

On-demand Writing — This style of writing, also called timed writing, calls for students to respond to a specific prompt by writing an effective essay within a given amount of time. Students are assessed through on-demand writing in the classroom and on the ACT, SAT and AP exams.

Online Database — is a collection of information arranged into individual records to be searched by computer, which is available through the Internet or an organization's intranet. Contact: Instructional Technology



IX. Acronyms and Terms

OPSF — Olathe Public Schools Foundation is a non-profit, charitable fund supported by private individuals, businesses and other organizations that seek to provide resources beyond tax funds to stimulate excellence in the Olathe Public Schools. The Foundation offers special programs and funds to enhance the learning environment, increase the effectiveness of instruction including co-curricular activities and to help strengthen and broaden ties between the schools and community. Contact: Executive Director of the Olathe Public Schools Foundation

OSS — Out of School Suspension is the interruption of school attendance by official directive from the chief building administrator or the designated representative for a period of time not to exceed 10 school days. Students may not participate in extra-curricular activities or be on school district property during suspension. Contact: Assistant Superintendent, Secondary Education

OT — Occupational Therapy is a service that provides for the remediation, restoration or compensation of functions lost through illness or disability injury. Services may focus on early intervention and programming to prevent advancement of additional disability and address overall improvement in the ability to perform tasks that would lead to independent functioning. Adaptations or modification of materials and/or equipment may be necessary to give increased independence to a student. Contact: Special Services

PACE/Tutorial — Planned Academic Effort is a secondary tutorial class designed to assist students who are experiencing difficulty in required coursework. Contact: School Counselors

P.A.T. — Parents As Teachers is an early childhood program designed to teach parents about the development of children from birth to 36 months. Contact: Parents As Teachers Coordinator

PBIS — Positive Behavioral Interventions Support is a term that describes a research based approach aimed at producing change for students with an identified targeted behavior.

P.E. — Physical Education is the curriculum area dealing with physical development and fitness. Contact: Building Administrator

PI — Physical Impairment is a physical disability severe enough to affect educational performance. Contact: Special Services

PLC — Professional Learning Community is a collaborative team focused on student learning, results-based decision making and instructional strategies and interventions to meet common goals and curriculum standards, benchmarks, indicators.

PLC — Prairie Learning Center is a day treatment program in an alternate school setting serving students with significant behavioral/emotional challenges.

PLE — Professional Learning Experiences is one component of CTE referring to placements in the community for training and employment. Students and educators may participate in various activities including job shadowing, mentorships, internships, externships, community workstations, enclaves, paid employment and/or on-the-job training (OJT). Contact: Career & Technical Education Coordinator

IX. Acronyms and Terms

Portal — is the starting point for a user's Web experience, providing information such as district and school news, assessment data, email and favorite Web sites. The portal refers to the virtual "door" that a user walks through every time they access the Internet; this is the first screen that a user sees when going online.

Portfolio — A systematic and organized collection of student work to show progress and achievement over time.

PSAT – Preliminary Scholastic Achievement Test is a qualifying exam for the National Merit Scholar program.

PT — Physical Therapy provides assistance to children whose physical disability, motor deficit and/or developmental delays interfere with learning and physical management of the school environment. Training may include development of motor skills, ambulation and gait training, postural awareness, use of wheelchair, braces or other assistive devices. Adaptation or modification of equipment may be needed to increase independence. Contact: Special Services

PTA/PTC/PTO — Parent Teacher Association/Parent Teacher Club/Parent Teacher Organization are organized to promote the welfare of students, to work toward better communication and greater understanding between school and home and to further the growth of cooperation between parent and teacher in the education of children. Contact: Building Administrators

QRI — Qualitative Reading Inventory II is an informal reading inventory used to assess word accuracy and reading comprehension.

QUEST — Questioning, Understanding, Expanding, Synthesizing, Thinking is the name of Olathe's program for academically gifted students. Contact: Special Services

Quick Step — is an educational opportunity for high school students to attend Johnson

County Community College. Contact: Secondary School Counselors

READ 180 — is a reading intervention program for middle and high school students who need reading support. The program utilizes rotations involving technology, independent reading/listening and small focused direct instruction by a trained instructor. Contact: Language Arts Coordinator

Relevant or Relevance — Connecting learning to student's lives and using real-world teaching examples to apply concepts learned in the classroom.

Reliability — A measure of consistency (if two students took different forms of the same test on two different days, scores on both tests should be similar).

Research-based — Describing a practice or program that is based on credible and long-term studies of its effectiveness.

Rigorous — Academically challenging.

RtI – Response to Intervention is an ongoing, systematic process of screening and using student performance and other data to guide instructional and intervention decisions.

Rubric — An established criteria (scoring guide) to evaluate student work or assessment.

Running record — Observation and assessment about a student's oral reading.

SASH — Students Achieving Social Harmony is a student activity at the secondary level. Contact: Building Administrator



IX. Acronyms and Terms

SAT — Scholastic Aptitude Test is a program of the College Board. It consists of the test of standard written English, the student descriptive questionnaire and the achievement tests. High schools use the reports to help students plan for college. The SAT provides a verbal, math and composite score. Typically East and West Coast post-secondary schools require the SAT for admission. Contact: School Counselor

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

SDC — Staff Development Council is a representative body of classified and certified staff that coordinates, supports and communicates the Professional Development Program. Contact: IRC Coordinator

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

SIP — School Improvement Plan is used to promote the concept of achieving excellence through continuous improvement. The process involves three aspects: developing and articulating a shared vision of excellence; determining how the school is doing; and developing and monitoring a School Improvement Plan which includes goals and strategies for improvement. Contact: Building Administrators or Contact: Director of Assessment and Data

SIT — Student Improvement Teams Process: 1) provides immediate attention and intervention to educational concerns, 2) provides staff with a model of problem-solving for addressing concerns, 3) allows for systematic data collection to substantiate need for and response to, interventions and 4) targets specific areas of educational need and matches those needs to appropriate intervention(s). The SIT Process is aligned with both federal and state regulations related to the mandated pre-referral process for the evaluation and identification of students with exceptionalities. Contact: Building Administrator

Site Councils — are in each school and provide support, advice, assistance and counsel regarding the school’s established improvement plan. Council activities include communicating the needs and successes of the school, obtaining input from staff and community and learning about the needs of the school. Council members represent administrators, teachers, staff members, parents and patrons. Contact: Building Administrator



IX. Acronyms and Terms

Six Traits — Six Trait Writing is a model to help students improve the quality of their writing. The model includes word choice, sentence fluency, voice, organization, ideas and content and writing conventions. When used for assessment, each of these traits are scored on a five-point scale. The scale scores are: 1) beginning, 2) emerging, 3) developing, 4) maturing and 5) strong. The Six Trait model is used for Kansas Assessments as well as district and classroom assessment and instruction. Contact: Language Arts Coordinator

SMART Goals — An acronym that describes goals that are Specific, Measurable, Attainable (or achievable), Results oriented and Time-bound.

SRI — Scholastic Reading Inventory is a computerized reading assessment used to determine a student's reading level (Lexile score) and to monitor reading growth over time. It is available in middle and high schools and through the Read 180 program. Contact: Language Arts Coordinator

SRO — School Resource Officers are law enforcement officers present in the schools to provide information and intervention to students and their families. Contact: School Resource Officer

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

TANF — Temporary Assistance for Needy Families

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

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

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

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

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

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

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



IX. Acronyms and Terms

Twenty-first (21st) Century Programs —

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

USB — Universal Serial Bus is a plug and play interface that is found on both Windows and Apple computers, that allows for connection of various peripherals without rebooting or having to add adapter cards. Contact: Technology Department

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

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

VSS — Volunteers Serving Schools connects adult volunteers to activities such as classroom helper, lunch buddy, reading or math tutor, after-school homework helper, mentor, and special projects. Typically, adults meet with students one-on-one or help in a classroom once a week. Contact: Community Development Coordinator

WAN — Wide Area Network is a communication protocol that connects two or more LANs together. For the district, the WAN connects all buildings together so electronic communication can flow between sites. Contact: Director of Technology

WAP — Wireless Access Point is a device that “connects” wireless communication devices together to create a wireless network. Contact: Technology Department

Writing to Learn — is a strategy that allows students to practice and demonstrate their learning within a content area. Examples of writing-to-learn include learning logs, exit slips, summaries and memos.

WWW — World Wide Web is a revolutionary Internet navigation system that allows for point-and-click “browsing” of the Internet. The WWW is a spider web-like interconnection of millions of pieces of information located on computers around the world. Web documents use hypertext, which incorporates text and graphical “links” to other documents and files on Internet-connected computers.

Young Authors’ Celebration — is a yearly event that celebrates the power of writing. Elementary students are selected to display writing samples. A noted children’s author meets with students to discuss the importance of reading and writing as well as the joy of writing as a career. The author gives a certificate and autographed book to each participant. Contact: Media Coordinator



X. Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



X. Glossary

Association of School Business Officials (ASBO)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

X. Glossary

Buildings — A fixed asset account which reflects the acquisition value of permanent structures used to house persons and property owned by the local education agency. If buildings are purchased or constructed, this amount includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

Business Services — Those activities concerned with the administering of the district's business functions, the accounting for the district physical inventories, purchasing, storage and data processing.

Capital Outlay Budget — A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget

Capital Outlay Expenditure — An expenditure which results in the acquisition of fixed assets or additions to fixed assets which are presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, remodeling, or initial, additional and replacement of equipment.

Capital Outlay Program — A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long term work program or otherwise. It sets forth each project or other contemplated expenditure in which the local education agency is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

Cares (Coronavirus Aid, Relief and Economic Security) Act — Federal COVID-19 relief package passed on March 27, 2020, which included the first COVID-19-related federal funding programs specifically for pre-K-12 education (ESSER I), as well as state discretionary funding that was partially allocated to pre-K-12 education (CRF).

Cash Basis — The concept of not allowing for the creation of an indebtedness in excess of the amount of funds actually on hand at the time of such approval.

Central Support Services — Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include planning, research, development, evaluation, information, staff and data processing services.

Classification, Function — As applied to expenditures, this term has reference to an activity or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Classification, Object — As applied to expenditures, this term has reference to an article or service received; for example, salaries, employee benefits or supplies.

Contracted Services — Labor, material and other costs for services rendered by personnel who are not on the payroll of the local education agency.

Debt — An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes.

Debt Limit — The maximum amount of gross or net debt which is legally permitted.

Debt Service — Includes payments of both principal and interest on all debt of the school district.

Deficit — The excess of the obligations of a fund over the fund's resource

Delinquent Taxes — Taxes remaining unpaid on and after the date on which they become delinquent by statute.



X. Glossary

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

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

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

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

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

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

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

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

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

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

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

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

X. Glossary

Food Services — This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Full Time Equivalent (FTE) — An employee that is hired to fill a normal contract day is equivalent to 1 — FTE, i.e., a classroom teacher that teaches a full day for a full school year equates 1 FTE. Also, with respect to enrollment, a student who is enrolled in the District for a full day of instruction.

Function — A group of related activities aimed at accomplishing a major service; for example, Instruction, Support Services, General Administration, etc.

Fund — A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance — The excess of assets of a fund over its liabilities and reserves.

Generally Accepted Accounting Principles — Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

General Fund — A fund used to finance the ordinary operations of the local education agency. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

Governmental Funds Types — Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities — except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources.

Grant — A contribution, either money or material goods, made by one governmental unit to another unit and for which the contributing unit expects no repayment. Grants may be for specific or general purposes.

Indirect Costs — Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Instruction — The activities dealing directly with the teaching of students or improving the quality of teaching.

Instructional Staff Support — Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include library/ audio-visual operations, curriculum development and staff development.

Interest — A fee charged a borrower for the use of money.

Inventory — A detailed list or record showing quantities, descriptions, values and frequency, units of measure and unit prices of property on hand.

Levy — (Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

Liabilities — Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Local Sources — That amount of money produced within the boundaries of the school district and available to the School District for its use. Examples of this revenue would be real estate taxes, interest income, rentals and tuition payments.



X. Glossary

McKinney-Vento (McKinney-Vento Homeless Assistance Act) — Federal act that authorizes the federal Education for Homeless Child and Youth Program, which provides public resources and programs in a more coordinated manner to meet the critically urgent needs of the homeless.

Mill — Property tax rate per thousand dollars of assessed value. A one mill tax levy equates to \$1.00 per \$1,000 of assessed value.

Object — As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personnel services, contractual services, materials and supplies).

Program — Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Proprietary Fund Types — Sometimes referred to as income determination or commercial-type funds, the classification used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.

Pupil Health Services — Activities that provide health services which are not a part of curriculum and instruction. Included are activities that provide students and staff with appropriate medical, dental and nursing services as required by the state.

Purchased Professional & Technical Services — Those services provided by independent persons or firms with specialized skills or knowledge. This includes educational services purchased from the intermediate unit or independent providers.

Purchased Property Services — Those services provided by an outside agency, firm or individual to operate, repair, or maintain equipment, buildings and sites of the district. Included in this area are utilities such as electricity, water, sewer and trash/recycling removal.

Regular Programs — Provides for regular education of elementary and secondary students (K through 12).

Reimbursement — Cash or other assets received as a repayment of the cost of work or services performed, or of other expenditures made for or on behalf of another governmental unit, or department, or for an individual, firm, or corporation.

Reserve — An amount set aside for a specified purpose, or an account which records a portion of the fund balance that is to be segregated for some future use and therefore, is not available for further appropriation and expenditure.

Reserved Fund Balance — Those portions of fund balances that are not appropriate for expenditure or that are legally segregated for a specific future use.

Revenues — Increases in the net current assets of a governmental fund type from other than expenditures, refunds and residual equity transfers.

Revenue Neutral Rate — as defined by the legislation, is the property tax rate in mills that would generate the same property tax revenue in dollars as levied during the previous tax year using the current tax year's total assessed valuation

Salaries — Money budgeted for all paid personnel of the school district.

School — A division of the school system consisting of a group of pupils composed of one or more teachers to give instruction of a defined type and housed in a school plant of one or more buildings.

X. Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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



X. Glossary

Support Services — School Administration —

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

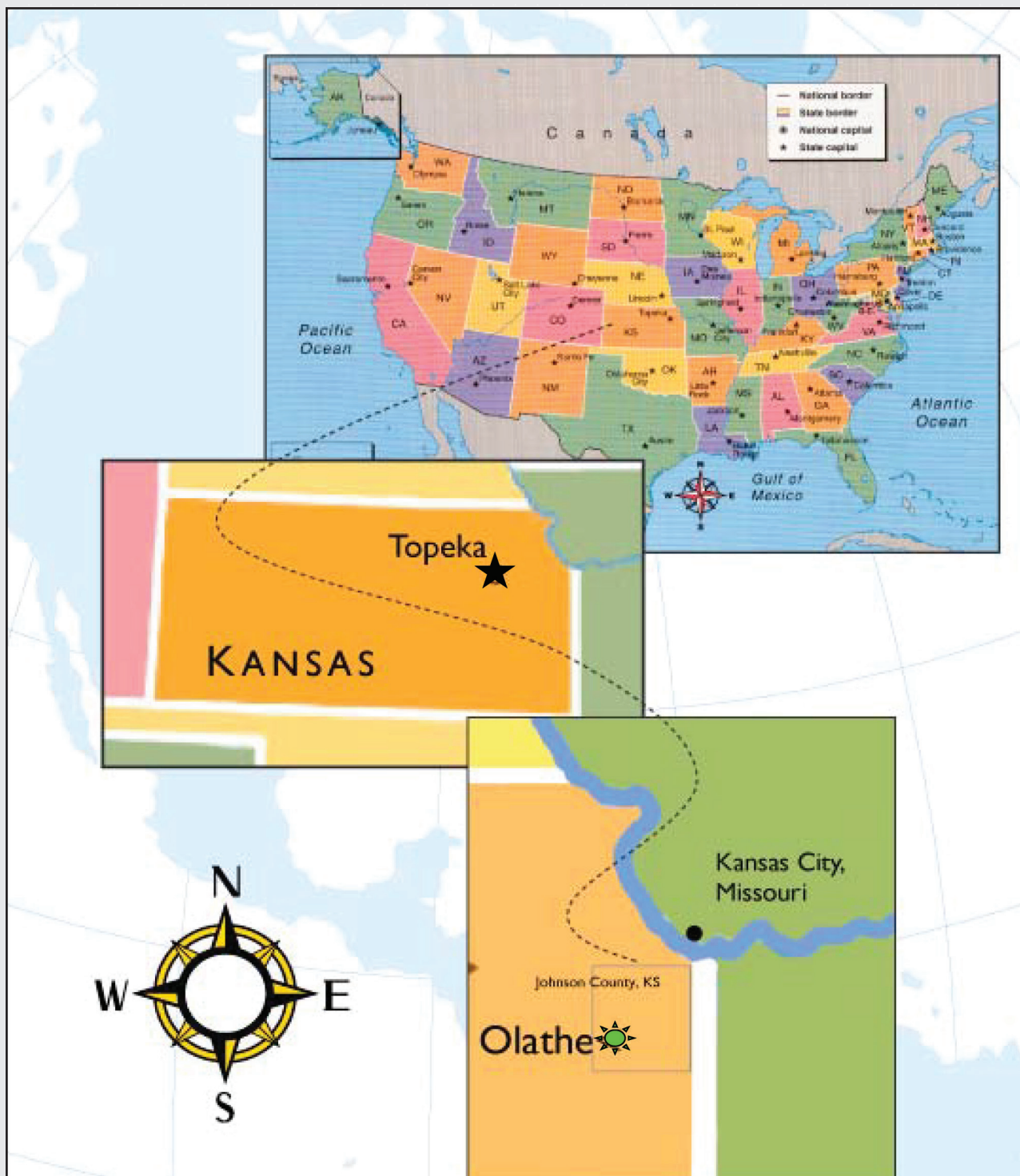
Taxes — Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

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



X. Glossary





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)