

## 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 2018-19 and projected budgets for the following three years are presented.

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

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2018-19 budget and beyond, for each individual fund. These individual budgets are influenced by trends, events and initiatives as well as financial and demographic changes specific to that fund. Obviously, some of these influence all funds across the District. Among them are enrollment growth, state funding (BASE) and Bond 2016. Olathe Public Schools is a District of growth having increased in size every consecutive year since its consolidation in 1965. With increasing enrollment comes increasing pressure for additional revenue to provide adequate learning spaces and experiences. On July 1, 2017, a new funding formula went into effect for Kansas school districts, replacing a Block Grant under which our funding, as well as the funding of all districts across Kansas, were essentially frozen at 2014-15 funding levels. While providing much needed additional funding, this new formula produces less per pupil funding than our district had prior to the funding declines that began in 2009.

All District Funds								
Expenditures by Function and Object								
	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed Budget 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
<b>Revenues</b>								
<b>Local</b>								
Motor/wVehicles Taxes	9,407,385	9,484,361	9,697,308	10,060,671	10,305,994	10,339,187	10,394,458	10,429,349
Tuition	250,472	266,891	254,266	247,214	250,000	253,800	257,670	261,611
Fees	2,000,547	2,100,118	2,128,477	2,101,502	2,124,253	2,149,896	2,176,015	2,202,626
Meal Sales	6,414,670	6,629,024	6,703,924	6,544,561	8,244,443	8,326,887	8,410,156	8,494,258
Contributions and Donations	810,641	808,991	953,765	879,530	880,762	904,685	888,326	891,258
Other	1,931,650	21,349,356	46,305,384	49,164,750	44,248,347	44,362,355	44,558,920	44,788,402
Reimbursements	4,969,758	5,856,021	6,325,139	3,746,796	4,224,250	4,308,735	4,394,910	4,482,808
Revenue From Other Funds	786,037	1,339,102	1,502,221	1,316,451	1,230,500	1,027,807	1,027,807	1,027,807
<b>County</b>								
Ad Valorem Tax	73,309,420	76,285,122	83,848,835	94,505,574	91,584,224	91,999,880	92,797,897	93,434,855
<b>State</b>								
General State Aid	160,206,753	159,352,746	162,684,023	179,682,872	193,219,607	192,791,944	192,449,257	192,049,549
Supplemental State Aid	27,920,506	27,920,506	27,270,578	24,648,037	29,744,548	30,339,439	30,946,228	31,565,152
Special Education Aid	25,504,119	26,392,649	26,628,245	27,808,476	31,983,015	32,615,513	33,268,191	33,935,139
KPERS State Aid	0	15,910,354	15,546,581	0	0	0	0	0
Capital Outlay State Aid	0	2,144,759	0	0	0	0	0	0
<b>Federal</b>								
Medicaid/Grants/Title Programs	12,183,192	11,296,456	11,685,559	12,672,431	16,056,813	12,935,120	12,998,049	12,932,533
Child Nutrition Aid	5,053,024	5,425,216	5,633,276	5,452,173	5,712,665	5,712,665	5,712,665	5,712,665
Federal Tax Credits	2,891,327	2,837,371	2,775,310	2,698,682	2,787,860	1,909,892	1,085,194	916,955
Other	0	0	403,948	116,575	0	0	0	0
<b>TOTAL REVENUES</b>	<b>333,639,500</b>	<b>375,399,044</b>	<b>410,346,837</b>	<b>421,646,295</b>	<b>442,597,280</b>	<b>439,977,006</b>	<b>441,365,742</b>	<b>443,124,966</b>
<b>Expenditures</b>								
<b>Instructional Services</b>								
Employee Salaries & Benefits	158,700,825	169,558,944	194,349,893	212,870,728	227,890,282	228,486,691	232,372,056	236,336,234
Insurance	26,276	150,757	150,915	156,255	164,994	169,944	175,042	183,794
Professional & Technical Services	431,074	416,179	401,582	416,185	1,762,648	1,758,186	1,769,554	1,774,835
Other Purchased Services	2,835,161	3,212,076	3,855,200	4,032,815	4,607,951	4,578,269	4,581,332	4,590,186
Supplies & Materials	4,088,790	4,293,510	4,746,798	5,002,551	6,741,706	6,976,882	6,760,461	6,563,574
Textbook & Instructional Resources	1,854,209	1,622,771	1,793,042	1,750,915	1,872,243	1,905,400	1,942,853	1,906,832
Equipment	9,195,778	4,658,931	3,023,329	5,351,456	7,295,106	4,058,429	4,080,348	3,644,790
Other	7,442	10,738	13,647	17,968	22,500	22,838	23,180	23,528
<b>Support Services- Students</b>								
Employee Salaries & Benefits	19,819,455	20,475,368	21,171,963	23,043,398	24,166,666	24,636,093	25,114,640	25,602,985
Professional & Technical Services	308,473	292,961	358,951	361,526	336,143	336,262	340,214	345,588
Other Purchased Services	110,952	48,709	48,674	52,870	59,913	62,703	62,320	61,767
Supplies & Materials	76,017	145,034	148,463	162,612	169,575	169,716	169,867	169,780
Equipment	29,113	41,276	29,724	51,276	39,296	39,296	39,296	39,296
Other	0	2,058	4,612	6,462	5,800	5,800	5,800	5,800
<b>Support Services- Instruction</b>								
Employee Salaries & Benefits	9,278,108	8,874,448	9,064,782	10,344,463	10,848,930	11,041,674	11,251,947	11,481,185
Professional & Technical Services	343,144	329,963	319,880	541,844	606,185	580,485	597,604	602,016
Other Purchased Services	63,250	82,643	69,051	93,633	74,625	82,669	84,974	80,873
Supplies & Materials	999,331	1,084,413	1,121,427	1,186,905	1,411,626	1,288,167	1,319,873	1,339,889
Equipment	18,500	22,739	101,297	64,200	1,008,500	244,598	440,533	564,544
Other	0	0	0	0	0	0	0	0

# Olathe Public Schools Annual Budget

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### All District Funds Expenditures by Function and Object

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed Budget 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22
<b>Expenditures (continued)</b>								
Support Services- General Administration								
Employee Salaries & Benefits	1,031,071	1,485,894	1,547,798	1,530,632	1,639,586	1,672,338	1,705,744	1,739,819
Insurance	258,146	300,333	386,793	363,750	385,000	388,850	392,739	396,666
Professional & Technical Services	160,449	124,740	73,786	29,551	57,000	57,000	57,000	57,000
Other Purchased Services	52,830	69,118	112,431	123,432	89,620	89,620	89,620	89,620
Supplies & Materials	85,036	85,909	82,080	61,975	69,600	69,600	69,600	69,600
Equipment	1,899	0	3,210	1,698	0	0	0	0
Other	23,805	25,044	53,552	49,995	58,000	58,000	58,000	58,000
Support Services- School Administration								
Employee Salaries & Benefits	15,213,413	17,014,830	17,857,486	19,240,293	20,449,921	20,858,036	21,274,332	21,698,972
Professional & Technical Services	16,638	15,520	16,582	22,936	24,100	24,594	25,078	25,580
Other Purchased Services	156,101	153,195	156,168	152,512	156,200	156,152	156,190	156,233
Supplies & Materials	5,792	6,138	23,228	6,541	9,550	9,122	9,103	9,258
Equipment	2,700	1,204	3,351	2,288	2,850	2,850	2,850	2,850
Central Services								
Employee Salaries & Benefits	5,484,096	6,058,676	6,543,127	6,131,371	6,415,832	6,542,563	6,671,828	6,803,679
Insurance	169,466	179,810	206,977	173,007	173,007	173,007	173,007	173,007
Contracted Services-Copiers	907,770	1,000,486	1,078,073	1,842,678	1,307,079	1,227,217	1,458,991	1,331,096
Professional & Technical Services	547,774	1,619,705	1,727,186	2,112,945	2,437,920	2,438,040	2,438,162	2,438,287
Other Purchased Services	62,503	44,985	14,258	90,481	140,850	140,850	140,850	140,850
Supplies & Materials	87,866	90,288	85,060	88,998	125,800	125,800	125,800	125,800
Equipment	4,374	45,235	279,834	15,793	39,937	39,954	39,972	39,990
Other	73,344	15,376	18,656	19,496	55,300	55,300	55,300	55,300
Operations & Maintenance Services								
Employee Salaries & Benefits	12,023,642	11,461,445	10,942,168	11,911,242	14,708,959	14,997,698	15,292,532	15,593,097
Insurance	718,924	703,364	629,322	646,748	715,316	722,469	736,919	751,657
Repairs & Contracted Services	1,700,279	1,685,197	1,717,165	3,233,615	6,138,621	2,921,980	2,612,451	2,891,018
Professional & Technical Services	1,701,350	2,599,812	3,565,801	3,902,224	2,200,231	700,231	700,231	700,231
Other Purchased Services	780,905	886,757	806,693	833,920	824,610	824,800	824,992	825,186
Supplies & Materials	1,437,705	1,234,941	1,050,986	1,551,699	2,167,756	2,212,805	2,177,576	2,186,144
Utilities	6,323,925	6,365,373	6,717,085	6,989,397	8,215,595	8,216,981	7,724,159	7,231,037
Transportation Fuel	11,442	8,356	7,106	7,287	6,800	6,868	6,937	7,006
Other	1,151	1,158	1,044	582	1,000	1,000	1,000	1,000
Equipment	435,734	136,177	246,377	650,590	1,000,623	489,657	711,302	733,861
Transportation Services								
Employee Salaries & Benefits	50,978	52,027	85,112	102,484	109,358	111,545	113,776	116,052
Transportation Services	10,216,370	11,628,848	12,000,499	13,009,587	15,048,185	15,243,577	15,467,539	15,698,383
Other Purchased Services	5,392	0	0	0	4,500	4,568	4,636	4,706
Supplies & Materials	1,876	859	1,735	2,500	2,500	2,500	2,500	2,500
Transportation Fuel	827,379	549,885	577,369	759,616	1,030,800	1,045,412	1,060,256	1,075,337
Food Services								
Employee Salaries & Benefits	5,309,777	5,436,085	5,535,679	6,424,413	6,925,750	7,131,273	7,342,961	7,560,999
Professional & Technical Services	152,021	305,276	345,616	290,261	495,000	376,959	387,407	419,789
Other Purchased Services	77,193	111,032	134,935	115,443	279,000	176,459	190,301	215,253
Supplies & Materials	6,179,678	6,227,973	6,340,625	6,104,851	6,867,240	6,437,572	6,469,888	6,591,567
Equipment	276,744	376,056	319,751	330,824	285,000	311,858	309,227	302,029
Site Improvements								
Benefit District Charges	746,688	572,640	843,010	966,695	1,420,500	950,711	1,045,229	1,095,784
Purchased Property Services	4,188	9,959	75,867	18,484	34,770	43,040	32,098	36,636
Facilities and Construction Services								
Site Acquisitions	698,164	781,862	613,249	824,936	1,500,000	1,500,000	1,500,000	1,500,000
Facility Improvement								
Repairs & Contracted Services	1,302,641	2,394,981	1,360,888	662,980	3,000,000	1,744,298	1,802,426	2,182,241
Bond & Interest Payments								
Bond Principal Payments	28,182,945	29,707,945	30,447,944	29,932,945	28,407,945	29,117,945	30,482,945	33,
Bond Interest Payments	21,991,140	20,898,349	21,833,097	23,119,466	24,867,716	22,744,508	21,000,614	18,
Other Bond Costs	148,956	91,862	697,992	325,548	1,750,000	500,000	500,000	
Beginning Fund Balance	87,633,735	87,435,075	99,035,544	115,895,820	127,255,346	119,123,009	120,241,105	117,
Excess of Revenues over Expenditures	(198,661)	27,510,823	32,406,858	11,359,526	(8,132,336)	868,096	(3,210,219)	(7,7
Transfer to Operating Fund(s)	(195,282)	(28,127,561)	(4,959,652)	(269,312)	(250,000)	0	0	
Transfer to KPERS	0	(15,910,354)	(15,546,581)	0	0	0	0	
Transfer from Capital Outlay	0	0	4,747,054	0	0	0	0	
Transfer from Operating Fund(s)	195,282	28,127,561	212,598	269,312	250,000	250,000	250,000	

While the adequacy of funding is still under review by the Kansas Supreme Court and we remain hopeful for additional income in the future, future budgets have been conservatively prepared assuming no additional funding ordered by the Supreme Court.

In 2018-19, one of the District's key focuses will be completion of projects promised as part of Bond 2016 that was passed by voters in June, 2016. This \$156 million worth of projects includes a tenth middle school, thirty-sixth elementary and renovations of all buildings. Summit Trail Middle School, our tenth middle school, will open August, 2018. Construction continues on Canyon Creek Elementary, our 36th elementary school, and is expected to open August, 2019. These projects are critical to providing positive learning spaces for students to excel.

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