

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 2019-20 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 2019-20 budget and beyond, for each individual fund. These individual budgets are influenced by trends, events and initiatives as well as financial and demographic changes specific to that fund. Obviously, some of these influence all funds across the District. Among them are enrollment growth, state funding (BASE) and Bond 2016. Olathe Public Schools is a District of growth having increased in size every consecutive year since its consolidation in 1965. With increasing enrollment comes increasing pressure for additional revenue to provide adequate learning spaces and experiences. On July 1, 2017, a new funding formula went into effect for Kansas school districts, replacing a Block Grant under which our funding, as well as the funding of all districts across Kansas, were essentially frozen at 2014-15 funding levels. In 2019, the Kansas legislature passed legislation to phase in funding, over a five year period, through a scheduled increase in BASE. While this additional funding was greatly needed and welcomed, per pupil funding levels were essentially returned to 2009 funding levels, when adjusting for inflation.

All District Funds								
Expenditures by Function and Object								
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Proposed Budget 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Revenues								
Local								
Motor/w Vehicles Taxes	9,484,361	9,697,308	10,060,671	10,535,799	10,574,365	10,700,868	10,766,559	10,847,221
Tuition	266,891	254,266	247,214	113,787	115,000	116,025	117,064	118,118
Fees	2,100,118	2,128,477	2,101,502	2,109,291	2,074,764	2,099,711	2,125,118	2,151,000
Meal Sales	6,629,024	6,703,924	6,544,561	7,123,066	8,587,550	8,673,426	8,760,160	8,847,761
Contributions and Donations	808,991	953,765	879,530	1,084,771	1,211,502	1,058,601	1,118,291	1,129,465
Other	21,349,356	46,305,384	49,164,750	56,683,813	47,719,244	48,776,539	49,520,413	50,409,819
Reimbursements	5,856,021	6,325,139	3,746,796	4,955,627	4,404,692	4,369,038	4,576,453	4,450,061
Revenue From Other Funds	1,339,102	1,502,221	1,316,451	1,204,572	1,213,255	1,213,255	1,213,255	1,213,255
County								
Ad Valorem Tax	76,285,122	83,848,835	94,505,574	94,947,924	96,362,186	97,113,628	96,503,741	95,861,754
State								
General State Aid	159,352,746	162,684,023	179,682,872	192,081,884	200,918,799	205,299,328	207,989,173	209,530,893
Supplemental State Aid	27,920,506	27,270,578	24,648,037	29,553,794	28,849,100	29,190,958	29,313,137	29,290,077
Special Education Aid	26,392,649	26,628,245	27,808,476	31,820,554	33,917,947	34,586,274	35,280,603	35,987,046
KPERS State Aid	15,910,354	15,546,581	0	0	0	0	0	0
Capital Outlay State Aid	2,144,759	0	0	0	0	0	0	0
Federal								
Medicaid/Grants/Title Programs	11,296,456	11,685,559	12,672,431	13,059,049	14,696,482	14,728,366	13,703,693	13,718,073
Child Nutrition Aid	5,425,216	5,633,276	5,452,173	5,395,776	5,439,881	5,439,881	5,439,881	5,439,881
Federal Tax Credits	2,837,371	2,775,310	2,698,682	2,618,696	2,044,852	1,089,842	920,882	920,882
Other	0	403,948	116,575	0	0	0	0	0
TOTAL REVENUES	375,399,044	410,346,837	421,646,295	453,288,402	458,129,618	464,455,741	467,348,423	469,915,305
Expenditures								
Instructional Services								
Employee Salaries & Benefits	169,558,944	194,349,893	212,897,738	229,331,978	235,244,949	244,324,667	246,466,730	248,633,740
Insurance	150,757	150,915	156,255	164,994	167,300	168,973	170,663	172,369
Professional & Technical Services	416,179	401,582	416,185	954,593	619,970	664,034	631,976	617,406
Other Purchased Services	3,212,076	3,855,200	4,032,815	4,471,608	4,590,010	4,601,666	4,603,758	4,600,014
Supplies & Materials	4,293,510	4,746,798	5,126,008	5,275,653	5,646,595	5,349,075	5,368,549	5,192,633
Textbook & Instructional Resources	1,622,771	1,793,042	1,750,916	2,348,048	1,898,317	1,999,094	1,981,819	1,874,743
Equipment	4,658,931	3,023,329	5,777,091	3,707,577	4,920,808	4,174,157	4,101,291	4,389,399
Other	10,738	13,647	17,968	11,242	14,100	14,312	14,526	14,744
Support Services- Students								
Employee Salaries & Benefits	20,475,368	21,171,963	22,890,640	25,027,853	26,666,577	27,319,697	27,866,061	28,423,352
Professional & Technical Services	292,961	354,951	354,098	359,430	411,344	405,842	416,418	424,250
Other Purchased Services	48,709	48,674	50,841	46,222	48,875	51,694	50,613	50,536
Supplies & Materials	145,034	148,463	161,705	163,400	187,908	182,524	185,987	185,645
Equipment	41,276	29,724	51,276	34,711	46,903	46,913	46,923	46,933
Other	2,058	4,612	6,462	1,127	3,800	3,800	3,800	3,800
Support Services- Instruction								
Employee Salaries & Benefits	8,874,448	9,064,782	10,497,221	11,455,457	12,241,746	12,587,931	12,695,142	12,933,104
Professional & Technical Services	329,963	323,880	548,881	546,156	574,236	533,142	488,725	497,404
Other Purchased Services	82,643	69,051	93,633	59,310	201,837	124,863	114,611	117,221
Supplies & Materials	1,084,413	1,121,427	1,181,126	1,371,252	1,518,813	1,395,887	1,394,825	1,306,524
Equipment	22,739	101,297	64,200	24,408	1,407,100	324,257	385,370	442,054
Other	0	0	0	0	500	500	500	500

Olathe Public Schools Annual Budget

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All District Funds Expenditures by Function and Object

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Proposed Budget 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23
Expenditures (continued)								
Support Services- General Administration								
Employee Salaries & Benefits	1,485,894	1,547,798	1,530,632	1,842,933	1,945,950	2,004,284	2,044,339	2,085,196
Insurance	300,333	386,793	363,750	356,705	360,272	363,874	367,513	371,188
Professional & Technical Services	124,740	73,786	29,551	39,205	56,000	56,000	56,000	56,000
Other Purchased Services	69,118	112,431	123,432	160,353	108,260	108,260	108,260	108,260
Supplies & Materials	85,909	82,080	61,975	56,893	73,600	73,600	73,600	73,600
Equipment	0	3,210	1,698	3,063	0	0	0	0
Other	25,044	53,552	49,995	50,753	65,000	65,000	65,000	65,000
Support Services- School Administration								
Employee Salaries & Benefits	17,014,830	17,857,486	19,240,293	20,851,784	21,782,980	22,410,931	22,831,103	23,286,749
Professional & Technical Services	15,520	16,582	22,936	16,547	24,200	24,684	25,178	25,681
Other Purchased Services	153,195	156,168	152,512	164,410	166,880	166,909	166,939	166,969
Supplies & Materials	6,138	23,228	6,541	9,571	10,400	9,680	9,914	10,009
Equipment	1,204	3,351	2,288	2,832	2,850	2,850	2,850	2,850
Central Services								
Employee Salaries & Benefits	6,058,676	6,543,127	6,130,487	8,129,434	8,447,934	8,697,967	8,870,106	9,045,688
Insurance	179,810	206,977	173,007	163,192	175,664	175,664	175,664	175,664
Contracted Services-Copiers	1,000,486	1,078,073	1,068,131	1,597,854	2,600,000	1,468,909	1,562,593	1,659,497
Professional & Technical Services	1,619,705	1,727,186	2,059,524	3,219,246	3,566,451	3,566,516	3,266,581	2,966,647
Other Purchased Services	44,985	14,258	86,070	36,313	153,850	153,850	153,850	153,850
Supplies & Materials	90,288	85,060	89,808	103,240	168,665	168,665	168,665	168,665
Equipment	45,235	279,834	18,033	26,448	513,400	518,400	523,450	528,551
Other	15,376	18,656	19,227	56,069	65,700	65,700	65,700	65,700
Operations & Maintenance Services								
Employee Salaries & Benefits	11,461,445	10,942,168	11,898,401	13,442,473	14,398,385	14,665,600	14,938,466	15,216,631
Insurance	703,364	629,322	647,248	698,335	766,000	781,320	796,946	812,885
Repairs & Contracted Services	1,685,197	1,717,165	3,612,415	4,684,637	6,737,550	3,697,773	4,097,910	4,572,450
Professional & Technical Services	2,599,812	3,565,801	3,880,999	3,476,308	2,977,190	2,977,190	2,977,190	2,677,190
Other Purchased Services	886,757	806,693	833,920	888,072	897,060	897,250	897,442	897,636
Supplies & Materials	1,234,941	1,050,986	1,528,477	2,604,314	4,242,732	2,737,737	2,809,607	2,510,120
Utilities	6,365,373	6,717,085	6,962,169	6,008,216	7,184,770	7,188,557	7,195,260	7,201,334
Transportation Fuel	8,356	7,106	7,287	5,760	6,000	6,060	6,121	6,182
Other	1,158	1,044	582	1,002	1,500	1,500	1,500	1,500
Equipment	136,177	246,377	648,390	487,744	2,753,360	770,516	897,357	1,029,605
Transportation Services								
Employee Salaries & Benefits	52,027	85,112	102,484	115,951	115,930	119,408	121,796	124,232
Transportation Services	11,628,848	12,000,499	13,009,587	13,716,440	15,204,312	15,429,705	15,654,732	15,887,513
Other Purchased Services	0	0	0	0	2,500	2,538	2,576	2,614
Supplies & Materials	859	1,735	2,500	2,500	2,500	2,500	2,500	2,500
Transportation Fuel	549,885	577,369	759,616	771,341	1,030,800	1,045,412	1,060,256	1,075,337
Food Services								
Employee Salaries & Benefits	5,436,085	5,535,679	6,406,305	6,699,546	6,978,750	7,186,013	7,399,493	7,619,378
Professional & Technical Services	305,276	345,616	290,261	334,704	315,000	313,322	321,009	316,443
Other Purchased Services	111,032	134,935	115,443	189,954	180,000	161,799	177,251	173,017
Supplies & Materials	6,227,973	6,340,625	6,104,851	6,283,768	6,485,002	6,614,703	6,746,997	6,881,937
Equipment	376,056	319,751	330,824	114,014	185,000	209,946	169,653	188,200
Site Improvements								
Benefit District Charges	572,640	843,010	966,695	944,245	1,300,000	910,000	937,300	965,419
Purchased Property Services	9,959	75,867	18,484	22,020	20,707	20,404	21,044	20,718
Facilities and Construction Services								
Site Acquisitions	781,862	613,249	824,936	3,827,663	4,000,000	2,500,000	2,500,000	2,500,000
Facility Improvement								
Repairs & Contracted Services	2,394,981	1,360,888	620,850	4,987,121	8,380,000	3,548,768	3,779,525	4,263,253
Bond & Interest Payments								
Bond Principal Payments	29,707,945	30,447,944	29,932,945	28,407,945	29,117,945	30,482,945	33,247,945	33,247,945
Bond Interest Payments	20,898,349	21,833,097	23,119,466	24,867,716	22,744,510	21,000,614	18,650,106	18,650,106
Other Bond Costs	91,862	697,992	325,548	78,535	255,000	500,000	500,000	500,000
TOTAL EXPENDITURES	347,888,221	377,939,979	410,255,632	445,902,188	472,982,249	468,146,348	473,435,574	478,286,279
Beginning Fund Balance	87,435,075	99,035,544	115,895,820	127,286,483	134,672,696	119,820,065	116,329,458	110,442,308
Excess of Revenues over Expenditures	27,510,823	32,406,858	11,390,663	7,386,213	(14,852,631)	(3,690,607)	(6,087,150)	(8,370,974)
Transfer to Operating Fund(s)	(28,127,561)	(4,959,652)	(269,312)	(261,603)	(200,000)	0	(0)	(0)
Transfer to KPERS	(15,910,354)	(15,546,581)	0	0	0	0	0	0
Transfer from Capital Outlay	0	4,747,054	0	0	0	0	0	0
Transfer from Operating Fund(s)	28,127,561	212,598	269,312	261,603	200,000	200,000	200,000	200,000
ENDING FUND BALANCE	99,035,544	115,895,821	127,286,483	134,672,696	119,820,065	116,329,458	110,442,308	102,271,334

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