

I. Budget Schedules

Operating/Dependent Funds

Expenditures by Function and Object

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Proposed Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Revenues								
Local								
Motor/Recreational Vehicles Taxes	4,230,431	4,238,250	4,187,231	4,250,899	4,141,284	4,224,110	4,308,592	4,394,764
Tuition	37,695	46,382	0	38,087	0	0	0	0
Other	331,550	408,349	377,579	570,463	581,000	579,769	573,327	578,032
Reimbursements	4,180,978	3,782,288	5,232,800	3,677,676	3,730,921	3,805,540	3,881,650	3,959,283
County								
Ad Valorem Tax	42,679,358	43,991,681	44,885,293	51,217,404	53,294,870	53,609,826	55,181,077	56,387,875
State								
General State Aid	191,357,247	195,344,492	195,637,717	198,592,734	212,097,997	206,040,811	208,351,782	212,717,290
Supplemental State Aid	28,820,064	26,975,678	26,156,857	24,700,378	24,580,298	23,786,393	24,091,933	24,594,462
Special Education Aid	35,631,920	34,289,810	35,949,344	35,580,797	44,817,363	45,268,530	46,172,782	47,095,776
KPERS State Aid	0	0	0	0	0	0	0	0
Federal								
Medicaid/Grants	7,906,687	10,808,457	8,689,241	8,563,628	8,290,540	8,484,235	8,431,531	8,408,868
Other	14,160	0	0	0	0	0	0	0
TOTAL REVENUES	315,190,090	319,885,385	321,116,062	327,192,066	351,534,273	345,799,212	350,992,674	358,136,350
Expenditures								
Instructional Services								
Employee Salaries & Benefits	204,547,792	206,734,728	202,054,869	209,520,800	219,037,317	219,988,676	223,039,994	228,501,989
Professional & Technical Services	779,462	888,647	1,095,904	1,253,011	1,418,651	1,333,056	1,374,772	1,392,198
Other Purchased Services	3,860,644	4,152,852	3,220,715	2,135,934	3,908,640	3,459,557	3,333,141	3,568,099
Supplies & Materials	3,698,898	4,181,274	3,126,383	3,489,249	3,536,478	3,113,742	3,164,536	3,205,479
Equipment	602,562	393,398	234,624	222,105	276,828	242,865	242,991	244,680
Other	32,854	34,139	29,782	43,290	21,546	29,140	29,194	29,311
Support Services- Students								
Employee Salaries & Benefits	28,818,040	29,470,617	29,055,038	30,335,718	31,666,116	32,156,283	32,654,883	33,162,070
Professional & Technical Services	242,523	391,897	460,079	605,302	769,000	733,243	739,969	746,763
Other Purchased Services	13,310	16,988	20,628	39,673	28,300	23,894	23,955	24,057
Supplies & Materials	124,287	103,677	153,996	136,712	182,875	146,132	146,350	146,755
Equipment	45,399	33,015	30,147	51,569	38,740	38,673	38,669	38,669
Other	3,099	0	747	10,595	650	237	236	236
Support Services- Instruction								
Employee Salaries & Benefits	13,225,566	13,779,489	11,857,665	12,237,849	12,894,663	13,091,469	13,291,312	13,494,242
Professional & Technical Services	202,663	306,093	276,088	317,749	296,232	245,355	259,476	272,752
Other Purchased Services	34,301	55,254	67,864	84,605	100,300	62,058	62,341	61,910
Supplies & Materials	1,187,910	1,105,521	832,068	897,173	985,287	877,251	874,721	876,135
Equipment	940	0	367	0	3,200	1,560	1,556	1,556
Other	0	0	400	5,225	0	378	377	377
Support Services- General Administration								
Employee Salaries & Benefits	2,363,093	2,459,430	2,596,108	2,776,006	2,936,983	2,936,983	2,936,983	2,936,983
Professional & Technical Services	78,427	53,076	12,683	230,037	163,600	103,447	104,974	106,957
Other Purchased Services	97,819	95,269	81,903	179,055	95,350	89,455	89,197	89,197
Supplies & Materials	55,416	57,518	59,638	61,971	86,200	75,404	75,186	75,186
Equipment	5,911	6,317	12,327	16,443	15,000	14,192	14,151	14,151
Other	53,704	59,973	69,309	41,534	45,400	40,683	40,565	40,565

In the pages that follow, the reader is provided with additional, detailed analysis and discussion regarding the 2024-25 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 2024-25, we expect a slight decline in enrollment that will continue into future years, creating a different kind of financial pressure than we have seen for decades. On July 1, 2017, a new funding formula went into effect for Kansas school districts. 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. Beginning in 2023-24, BASE will only increase based on average CPI for the previous three years. This slower increase in BASE, coupled with forecasted declining enrollment, will create the need to reduce expenditures going forward.

Olathe Public Schools Annual Budget

I. Budget Schedules

Operating/Dependent Funds								
Expenditures by Function and Object								
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Proposed Budget 2024-25	Projected Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Expenditures (continued)								
Support Services- School Administration								
Employee Salaries & Benefits	22,351,439	23,199,711	22,528,676	24,118,081	25,488,038	25,772,962	26,061,336	26,353,206
Professional & Technical Services	19,811	11,590	7,069	11,661	6,500	6,500	6,500	6,500
Other Purchased Services	171,480	183,283	183,397	180,221	8,531	10,008	9,637	9,426
Supplies & Materials	4,208	5,906	7,448	6,309	11,087	10,945	10,937	10,938
Equipment	239	814	2,150	993	2,800	2,800	2,800	2,800
Central Services								
Employee Salaries & Benefits	9,884,467	5,301,319	9,691,929	8,130,062	10,971,880	11,081,599	11,192,415	11,304,339
Professional & Technical Services	1,034,900	928,398	974,797	608,471	1,084,200	963,424	960,644	960,644
Other Purchased Services	64,241	70,123	137,488	278,071	189,200	75,878	75,659	75,659
Supplies & Materials	114,784	186,242	192,850	163,893	164,550	183,640	183,110	183,110
Equipment	3,707	4,613	9,072	1,445	10,200	6,341	6,323	6,323
Other	26,570	5,735	25,442	167,973	54,240	28,610	28,528	28,528
Operations & Maintenance Services								
Employee Salaries & Benefits	849,606	1,020,440	1,281,818	1,398,972	1,458,367	1,227,020	1,223,479	1,223,479
Professional & Technical Services	2,301,275	2,594,247	2,740,086	1,155,214	1,257,012	1,282,012	1,307,512	1,333,523
Other Purchased Services	1,006,504	1,318,290	1,464,720	1,976,389	1,043,100	1,470,154	1,466,059	1,466,127
Supplies & Materials	6,682,273	1,758,324	1,796,181	2,138,293	2,306,994	1,834,804	1,827,019	1,830,535
Utilities	172,234	6,099,105	6,844,028	7,101,610	7,371,615	7,053,220	7,175,482	7,200,106
Equipment	475	13,099	5,276	28,909	43,000	10,975	10,943	10,943
Transportation Services								
Employee Salaries & Benefits	219,420	227,173	230,587	292,711	308,161	313,767	319,481	325,302
Transportation Services	14,704,958	12,664,653	14,236,064	15,076,015	16,083,898	15,731,804	15,826,377	15,936,082
Other Purchased Services	0	0	0	0	4,000	4,060	4,121	4,183
Supplies & Materials	2,343	1,832	2,346	2,685	9,400	2,771	2,770	2,776
Transportation Fuel	465,248	781,112	959,909	434,528	630,000	720,139	657,995	687,482
Other Support Services								
Employee Salaries & Benefits	170,380	222,773	235,113	182,714	210,989	200,049	192,029	192,029
Supplies & Materials	20,536	0	0	0	2,080	1,998	1,992	1,992
TOTAL EXPENDITURES	320,345,715	320,977,956	318,905,779	328,146,825	347,227,198	346,799,213	351,092,675	358,186,352
Beginning Fund Balance	23,185,477	16,558,623	15,257,646	17,243,777	16,062,925	18,432,397	17,432,396	17,332,395
Excess of Revenues over Expenditures	(5,155,625)	(1,092,570)	2,210,283	(954,759)	4,307,075	(1,000,001)	(100,001)	(50,002)
Transfer To Operating Fund(s)	(1,471,230)	(208,406)	(224,152)	(226,093)	(1,937,603)	0	0	0
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	16,558,623	15,257,646	17,243,777	16,062,925	18,432,397	17,432,396	17,332,395	17,282,393

MAJOR REVENUES

In spite of an increase in per-pupil funding from \$5,088 to \$5,378, the increase to State General Aid will now reflect a smaller increase due to declining enrollments.

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

Revenue increased steadily from 2019-20 to 2023-24, due to additional state funding (BASE) and steady enrollment. Smaller incremental changes are expected through 2026-27, with revenue declining in 2024-25, 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.



Olathe
PUBLIC SCHOOLS