

Belton School District #124
2023-2024
Budget Message

Budget Development Process

This budget development process was a collaboration with District Leadership Team members, Building Administrators, and key Teacher Leaders. Our specific focus has been to address the learning gap created by the pandemic while not incurring ongoing costs that will not be financially sustainable in the future. The biggest “rocks in the jar” of the budget development process are meeting with the district health insurance representatives beginning in March and meet and confer meetings with our teachers groups which take place in April/May.

Organization, Pupil Numbers, and Changes

Belton School District #124 continues to be in a period of moderate decline in student population. This is a trend that began in September 2013. In September 2012, the Belton School District had a record high membership count of 4,757 students. The September 2022 membership count was 4,116 students. The January 2022 membership count was 4,076 students. These are full-time equivalent students that are reported to DESE. This decline of students has a direct negative impact on Basic Formula money. For the 2023-24 school year the 3 largest classes (projected) will be in the 10th (349), 11th (329), and 12th (326) grade classes. The 3 smallest classes (projected) will be 5th (274), 4th (278), and 1st (290) grade classes. Kindergarten numbers for 2023-24 are not currently available. However, based on a demographic study published in March 2019, enrollment in the Belton School District is expected to decline through the 2028-29 school year. We have commissioned a new demographic study to be performed in the Fall of 2023. We will be closely monitoring student enrollment for the Fall of 2023 as this number will have a significant impact on the immediate budgets as well as future budgeting.

We also closely monitor the number of students receiving free or reduced meal prices, limited English speakers, and students receiving special education. The District receives more money through the State’s Basic Formula for each student in these three categories. For the 2022-23 school year we had 1,961 students who qualified for free or reduced lunches. The Belton School District had 248 limited English speaking students and 674 special education students for 2022-23.

Over 70% of this budget is dedicated to employee salaries and benefits. This budget accounts for a \$1,100 raise to base teacher pay, moves each employee through the salary schedule, and eliminates all longevity steps. The lowest paying job in the District has been raised to \$15.77/hr.

Elementary Program Features and Changes

During the 2023-24 school year, elementary schools will be focusing on English Language Arts and Mathematics instruction. They will also be focusing on the social and emotional growth of our students.

Secondary Program Features and Changes

Secondary curricular focus will be English Language Arts and Mathematics improvement. The Academies are focusing on “Teaching through the Lens” using design thinking/inquiry based instruction.

Major Changes in Revenues and Expenditures

The majority of the School District’s revenue comes from three sources: Primary State Revenue streams are Local Property Tax, Basic Formula, and Proposition C (sales tax) funds.

The State of Missouri is expected to fully fund the Basic Formula at a Student Adequacy Target (SAT) of \$6,375. This budget is based on the money received during the 2019-20 school year as districts were once again given a “pandemic allowance” and allowed to pull student data from that year. This will most likely not be allowed again. We are calculating Proposition C funds at \$1,360/WADA. Transportation is being fully funded for FY24.

We do expect our local current and delinquent tax revenue to show an increase in FY24. This is a reassessment year. Reassessment increases across the county have been in the 13%-15% range. The School District is capped on the amount of this increase we can receive by the Hancock Amendment. The District can capture the consumer price index (CPI) increase from December of the preceding year. The CPI for December 2022 was 6.5%. We have not received an estimate on new construction in our District. This information should be finalized in late Summer 2023.

Staff will be given an average salary increase of 4.7%. This percentage includes \$1,100 added to the base salary and the step increase. The lowest paying jobs in the District have been increased to \$15.77/hour. Unfortunately, we did receive an increase in our health insurance rates of 11.48%.

BELTON SCHOOL DISTRICT #124



2023-2024 June 29th Preliminary Budget



Assessed Valuation

\$442,365,633* (predicted to grow 13%)

Fund	Tax Levies by Fund	Beginning Balances by Fund
1: General	4.2402*	\$23,808,438
2: Special Revenue (Teachers)	\$0.00	
3: Debt Service	1.1717*	\$7,415,287
4: Capital Projects	\$0.00	\$2,623,418
Total	\$5.4119	\$33,847,143

*subject to changes based on reassessment

Revenues by Fund

Fund	6/29/2023
1: General	\$34,749,433
2: Special Revenue (Teachers)	\$27,692,080
3: Debt Service	\$6,237,578
4: Capital Projects	\$634,393
Grand Total	\$69,313,483

Expenditures by Fund

Fund	6/29/2023
1: General	\$28,058,305
2: Special Revenue (Teachers)	\$35,419,203
3: Debt Service	\$6,290,827
4: Capital Projects	\$4,805,662
Grand Total	\$74,573,997

Estimated Fund Transfers

	2: Special Revenue (Teachers)	4: Capital Projects
From 1: General	\$7,727,123	\$1,547,851

Fund Balance

	6/29/2023
1: General	\$21,224,592
2: Special Revenue (Teachers)	\$0
3: Debt Service	\$7,362,038
4: Capital Projects	\$0
Total	\$28,586,630

Unrestricted Fund Balance

33.44%

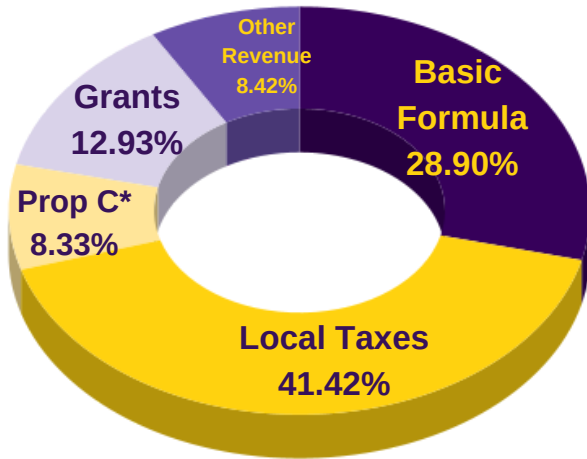
BELTON SCHOOL DISTRICT #124



June 29, 2023-2024 Preliminary Budget Overview



MAJOR REVENUES



78.65% of revenue comes from Basic Formula, Local Taxes, and Proposition C.

Proposition C is a 1% state-initiated sales tax approved by Missouri voters in 1982.

BUDGET SUMMARY

Budget Summary	2023-2024 Budget	% of Total Budget
Certified Salaries & Benefits	\$34,381,182	52.91%
Non-Certified Salaries & Benefits	\$10,575,342	16.27%
Transportation	\$4,296,500	6.61%
Purchased Services	\$3,564,384	5.48%
Supplies	\$3,455,499	5.32%
Food Service	\$3,025,600	4.66%
Utilities	\$1,495,000	2.30%
Capital Projects	\$1,287,393	1.98%
Athletics	\$1,236,183	1.90%
Off-Campus Programming	\$819,823	1.26%
Contracted Substitutes	\$550,000	0.85%
Activities	\$298,694	0.46%
Total*	\$64,985,600	100%

*Does not include Bond, Lease, or Debt Service dollars

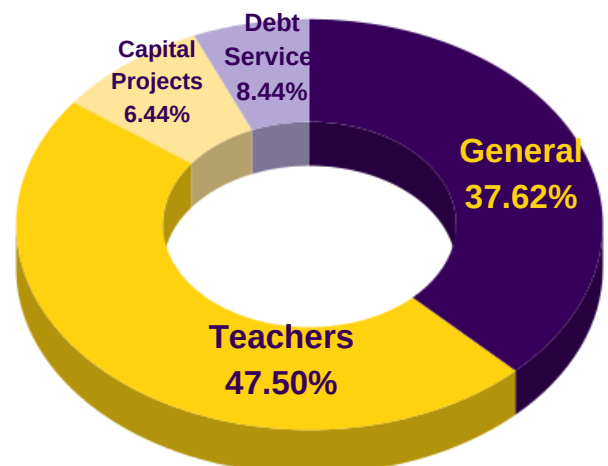
EXPENDITURES BY FUND

General (Incidental): The fund used to account for all financial resources except for those required to be accounted for in other funds.

Teachers: The fund used to account for revenue sources legally restricted to expenditures for certified staff salaries and benefits, and tuition payments to other school districts.

Capital Projects: The fund accounting for all facility acquisition, all construction, all lease purchase principal and interest payments, and all other capital outlay expenditures.

Debt Service: The fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and paying agents' fees.



BELTON SCHOOL DISTRICT #124

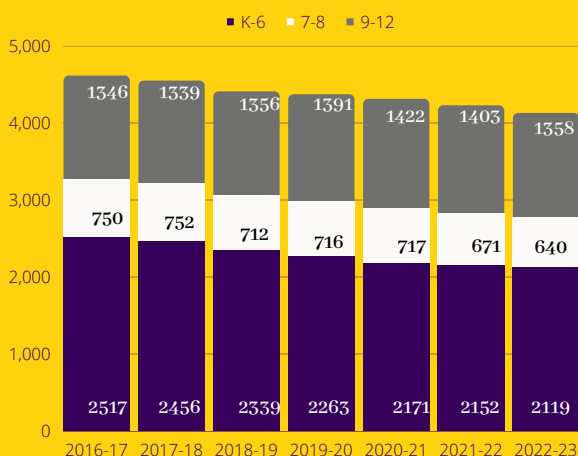


Who does BSD serve?



Membership shows our student population by grade span (below). It helps project staffing needs, as well as predicting future enrollment. Currently, the largest class size are freshmen (353), and our smallest size is 4th grade (267). The trend lines in Kindergarten - 6th grade remain a concern: since 2014-15, membership has decreased by 497 students. *Numbers for the last 4 years include Grace Early Childhood's PreK class of 29 students.

Membership

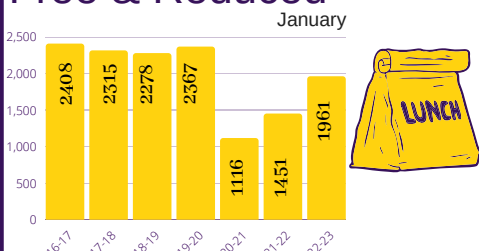


The Missouri Department of Elementary and Secondary Education (DESE) recognizes some students face more challenges throughout their educational career than others. Therefore, DESE commits to provide more funding for students who belong to **Free & Reduced Lunch, Limited English Speaking, and Special Education** student groups.

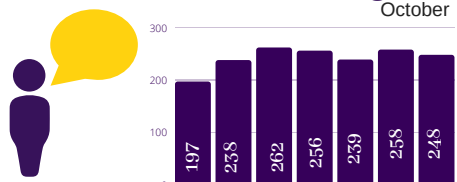
Free & Reduced Lunch counts are reported in January, although early indications are the number is rebounding from 20-21. The extension of USDA free meal benefits through June 2022 has resulted in increased efforts to encourage families to complete the meal benefits forms by letting them know of other incentives and discounts available should they qualify. That combined with more students returning to in-person instruction should result in an increased total.

Attendance Potential illustrates our membership compared to our actual student attendance (below). If every student in the district had perfect attendance, these two numbers would match. We have been gathering research from our stakeholders and other districts on ways to improve attendance to bring these numbers closer together.

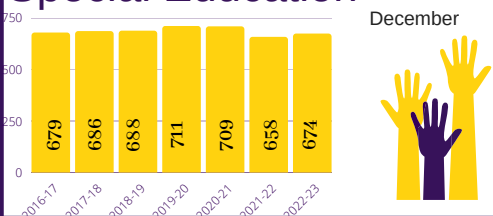
Free & Reduced



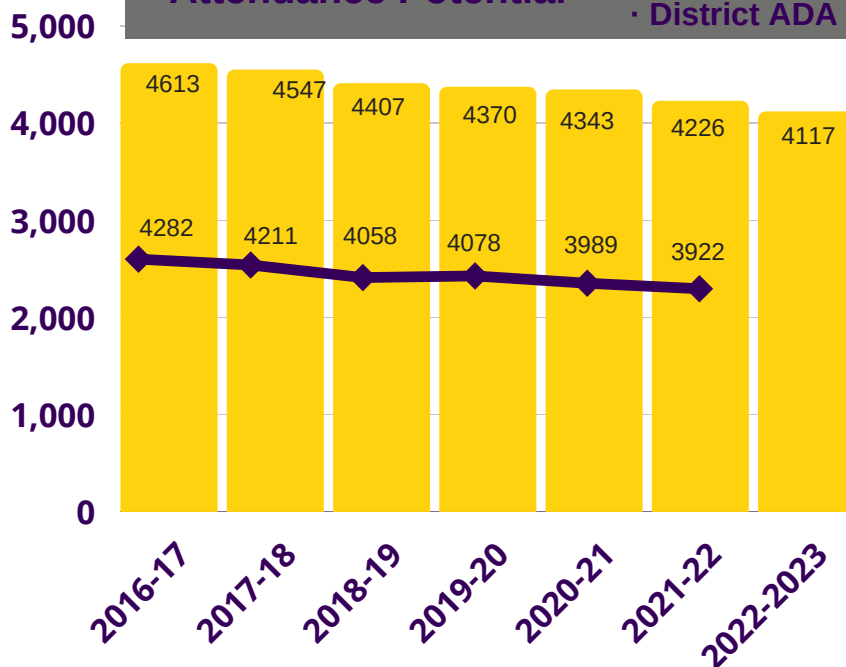
Limited English



Special Education



Attendance Potential



FY24 - REVENUE ACCOUNTS - JUNE 29, 2023 BUDGET REQUEST

Revenue Source	Revenue Area	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
LOCAL	TAXES, CURRENT YEAR	\$20,050,000	\$19,231,608	\$18,565,753	\$15,570,452
	TAXES, DELINQUENT	\$630,000	\$610,217	\$545,198	\$786,907
	TAXES, PROP C	\$2,887,101	\$3,095,089	\$2,921,797	\$2,506,074
	INTEREST	\$800,400	\$803,967	\$26,427	\$27,226
	MEAL PAYMENTS & CATERING	\$475,000	\$556,237	\$77,569	\$37,090
	ACTIVITY INCOME	\$515,608	\$597,342	\$768,822	\$327,820
	COMMUNITY SERVICE & CC/SAC	\$800,000	\$799,714	\$860,536	\$669,737
	PRE K TUITION	\$240,000	\$240,000	\$260,832	\$244,182
	RENTALS	\$30,000	\$30,500	\$41,550	\$29,428
	PRIOR YEAR ADJUSTMENTS	\$30,000	\$30,000	\$45,132	\$23,909
	MISC. LOCAL REVENUE	\$185,000	\$180,105	\$818,820	\$616,116
	TRANSPORT - OTHER LEA	\$75,000	\$53,000	\$56,976	\$25,852
		\$26,718,109	\$26,227,779	\$24,989,413	\$20,864,793
COUNTY	INTEREST	\$5,000	\$5,162	\$741	\$14,407
	TAXES, RAILROAD & UTILITY	\$1,350,000	\$1,359,879	\$1,322,738	\$1,311,531
		\$1,355,000	\$1,365,041	\$1,323,480	\$1,325,938
STATE	TRANSPORTATION - STATE	\$1,834,000	\$1,835,700	\$689,007	\$542,414
	GRANT: EARLY CHILD SPECIAL ED	\$700,000	\$885,448	\$703,754	\$648,023
	GRANT: PARENTS AS TEACHERS	\$130,000	\$93,070	\$96,779	\$84,854
	GRANT: CAREER EDUCATION	\$20,500	\$24,605	\$24,120	\$25,220
	FOOD SERVICE	\$8,900	\$8,910	\$4,481	\$13,868
	OTHER STATE REVENUE	\$0	\$3,713	\$0	\$1,500
		\$2,693,400	\$2,851,446	\$1,518,140	\$1,315,879
FEDERAL	COMMUNITY SERVICE & CC/SAC	\$0	\$0	\$0	\$8,723
	MEDICAID	\$415,000	\$404,880	\$367,611	\$244,407
	COVID GRANT - ESSER I	\$0	\$422	\$7,318	\$142,221
	COVID GRANT - ESSER II	\$0	\$57,189	\$1,595,262	\$154,011
	COVID GRANT - ESSER III	\$475,000	\$406,753	\$0	\$0
	GRANT: PERKINS CAREER ED	\$80,000	\$95,559	\$66,988	\$67,000
	GRANT: CORONAVIRUS RELIEF	\$0	\$0	\$0	\$206,427
	GRANTS: ASST TECH, HIGH NEED	\$14,000	\$7,933	\$6,675	\$3,504
	GRANTS: ARP GRANTS	\$0	\$228,421	\$0	\$0
	GRANT: IDEA PART B	\$130,500	\$128,023	\$176,824	\$382,321
	F/R SCHOOL LUNCH PROGRAM	\$1,250,000	\$1,369,112	\$1,746,689	\$0
	F/R SCHOOL BREAKFAST PROGRAM	\$750,000	\$735,000	\$970,629	\$0
	GRANT: TITLE 1	\$140,791	\$91,790	\$92,301	\$36,652
	GRANT: TITLE 4	\$78,000	\$30,409	\$22,812	\$8,644
	GRANT: TITLE 3	\$38,862	\$37,730	\$18,862	\$41,195
	GRANT: TITLE 2	\$175,000	\$143,844	\$113,964	\$71,777

FEDERAL	CHILD NUTRITION EMERGENCY	\$0	\$0	\$92,729	\$0
	GRANTS: CC & SAC	\$110,771	\$121,463	\$81,343	\$101,112
	CACFP/SFSP FOOD SERVICE	\$325,000	\$306,218	\$315,927	\$2,052,857
	OTHER FEDERAL REVENUE	\$0	\$674,815	\$1,573,880	\$644,638
		\$3,982,924	\$4,839,560	\$7,249,812	\$4,165,490
GENERAL FUND 1 TOTAL		\$34,749,433	\$35,283,826	\$35,080,845	\$27,672,099
Revenue Source	Revenue Area	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
LOCAL	TAXES, PROP C	\$2,887,101	\$3,095,089	\$2,921,797	\$2,506,073
	PRIOR YEAR ADJUSTMENTS	\$0	\$0	\$0	\$2,036
	MISC. LOCAL REVENUE	\$42,000	\$52,400	\$57,139	\$0
	TUITION	\$105,000	\$114,000	\$144,480	\$214,440
	LOCAL TAX EFFORT	\$36,000	\$38,800	\$36,109	\$32,034
		\$3,070,101	\$3,300,289	\$3,159,525	\$2,754,584
COUNTY	INTEREST	\$0	\$0	\$569	\$304
	FINES, FORFEIT, ETC.	\$100,000	\$101,113	\$92,106	\$45,636
		\$100,000	\$101,113	\$92,675	\$45,939
STATE	BASIC FORMULA	\$20,033,829	\$19,321,986	\$20,146,840	\$19,830,554
	GRANT: EARLY CHILD SPECIAL ED	\$700,000	\$49,800	\$554,715	\$710,737
	CAREER LADDER	\$0	\$621,879	\$0	\$0
	CLASSROOM TRUST FUND	\$1,720,692	\$1,838,016	\$1,857,248	\$1,781,903
	GRANT: HIGH NEED FUND	\$250,000	\$233,880	\$265,480	\$83,598
		\$22,704,521	\$22,065,561	\$22,824,282	\$22,406,792
FEDERAL	COVID GRANT - ESSER III	\$67,060	\$4,373,971	\$0	\$0
	COVID GRANT - ESSER II	\$0	\$53,350	\$469,604	\$101,330
	COVID GRANT - ESSER I	\$0	\$27,140	\$0	\$0
	GRANT: PERKINS CAREER ED	\$4,326	\$5,533	\$3,333	\$3,479
	GRANT: IDEA PART B	\$811,477	\$784,860	\$820,921	\$566,706
	GRANT: EARLY CHILD SPECIAL ED.	\$106,639	\$103,532	\$93,572	\$112,072
	GRANT: TITLE 1	\$705,280	\$888,535	\$644,315	\$400,405
	GRANT: TITLE 4	\$47,044	\$0		
	GRANT: TITLE 2	\$75,631	\$39,900	\$19,780	\$13,621
	OTHER FEDERAL REVENUE	\$0	\$374,235	\$384,210	\$211,770
	FEDERAL	\$1,817,458	\$6,651,056	\$2,435,736	\$1,409,383
TEACHER FUND 2 TOTAL		\$27,692,080	\$32,118,019	\$28,512,218	\$26,616,698

Revenue Source	Revenue Area	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
LOCAL	TAXES, CURRENT YEAR	\$5,538,750	\$5,314,296	\$5,114,508	\$6,578,129
	TAXES, DELINQUENT	\$173,828	\$168,622	\$150,655	\$332,449
	INTEREST	\$175,000	\$172,517	\$4,881	\$2,842
	LOCAL	\$5,887,578	\$5,655,435	\$5,270,044	\$6,913,419
COUNTY	TAXES, RAILROAD & UTILITY	\$350,000	\$363,834	\$348,202	\$426,279
	COUNTY	\$350,000	\$363,834	\$348,202	\$426,279
DEBT SERVICE FUND 3 TOTAL		\$6,237,578	\$6,019,269	\$5,618,246	\$7,339,698

Revenue Source	Revenue Area	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
LOCAL	INTEREST	\$25,000	\$170,000	\$26,475	\$16,577
	PRIOR YEAR ADJUSTMENTS	\$0	\$0	\$88,389	\$0
	MISC. LOCAL REVENUE	\$0	\$0	\$41,518	\$0
	SALE OF BONDS	\$0	\$0	\$0	\$17,133,579
	SALE OF OTHER PROPERTY	\$0	\$20,000	\$0	\$0
		\$25,000	\$190,000	\$156,382	\$17,150,155
COUNTY	TAXES, INTANGIBLE	\$30,000	\$32,294	\$30,510	\$12,509
	TAXES, M & M SURTAX	\$450,000	\$451,025	\$433,956	\$428,505
	INTEREST	\$0	\$454	\$1,006	\$1,666
		\$480,000	\$483,773	\$465,471	\$442,681
	GRANT: EARLY CHILD SPECIAL ED	\$0	\$2,754	\$0	\$0
	GRANT: CAREER EDUCATION	\$0	\$1,261	\$0	\$0
STATE		\$0	\$4,015	\$0	\$0
FEDERAL	COVID GRANT - ESSER III	\$100,000	\$67,819	\$0	\$0
	GRANT: ESSER II	\$0	\$0	\$22,750	\$37,068
	CARES TRANSPORT	\$0	\$75,188	\$0	\$0
	GRANT: CORONAVIRUS RELIEF	\$0	\$0	\$0	\$311,083
	GRANT: TITLE 1	\$0	\$0	\$30,773	\$26,004
	GRANT: TITLE 4	\$0	\$0	\$27,579	\$41,724
	GRANT: TITLE 3	\$0	\$0	\$18,150	\$0
	GRANT: TITLE 2	\$0	\$0	\$9,651	\$9,693
	GRANTS: CC & SAC	\$19,393	\$26,392	\$20,722	\$18,888
	ARP SPED IDEA GRANT	\$0	\$0	\$0	\$0
	FS EQUIPMENT GRANT	\$0	\$21,102	\$0	\$0
	CACFP/SFSP FOOD SERVICE	\$10,000	\$0	\$0	\$29,892
	OTHER FEDERAL REVENUE	\$0	\$26,582	\$6,750	\$185,174
		\$129,393	\$217,084	\$136,376	\$659,525
CAPITAL PROJECTS FUND 4 TOTAL		\$634,393	\$894,872	\$758,229	\$18,252,361

GRAND TOTAL		\$69,313,483	\$74,315,986	\$69,969,538	\$79,880,856
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FY24 - EXPENSE ACCOUNTS - JUNE 29, 2023 BUDGET REQUEST

Expenditure Area	Expenditure Category	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
REGULAR PROGRAMS	SALARIES	\$414,061	\$283,630	\$155,626	\$91,815
	BENEFITS	\$109,438	\$81,746	\$40,280	\$33,360
	PURCHASED SERVICES	\$90,600	\$83,229	\$53,731	\$51,003
	GENERAL SUPPLIES & MATERIALS	\$1,084,518	\$854,907	\$2,330,112	\$240,358
		\$1,698,617	\$1,303,512	\$2,579,748	\$416,535
SPECIAL PROGRAMS	SALARIES	\$1,368,149	\$1,230,900	\$953,148	\$776,718
	BENEFITS	\$439,295	\$415,200	\$349,140	\$369,985
	PURCHASED SERVICES	\$74,800	\$68,120	\$74,706	\$35,829
	GENERAL SUPPLIES & MATERIALS	\$124,000	\$198,000	\$133,841	\$54,389
		\$2,006,244	\$1,912,220	\$1,510,834	\$1,236,922
CAREER EDUCATION PROGRAMS	PURCHASED SERVICES	\$10,000	\$12,016	\$17,478	\$5,392
	GENERAL SUPPLIES & MATERIALS	\$70,000	\$62,500	\$42,328	\$42,841
		\$80,000	\$74,516	\$59,807	\$48,232
STUDENT ATHLETICS & ACTIVITIES & CLUBS	SALARIES	\$207,405	\$182,530	\$178,834	\$147,491
	BENEFITS	\$35,098	\$34,642	\$36,377	\$32,928
	PURCHASED SERVICES	\$408,150	\$437,058	\$534,367	\$216,595
	GENERAL SUPPLIES & MATERIALS	\$400,095	\$526,628	\$552,187	\$352,261
		\$1,050,748	\$1,180,858	\$1,301,765	\$749,276
TUITION & SUBSTITUTES	PURCHASED SERVICES	\$220,000	\$191,015	\$53,666	\$45,651
		\$220,000	\$191,015	\$53,666	\$45,651
SUPPORT SERVICES - STUDENTS	SALARIES	\$456,187	\$428,150	\$725,446	\$731,978
	BENEFITS	\$137,917	\$118,650	\$191,123	\$219,562
	PURCHASED SERVICES	\$604,500	\$609,761	\$307,516	\$139,012
	GENERAL SUPPLIES & MATERIALS	\$101,760	\$104,152	\$29,067	\$20,470
		\$1,300,364	\$1,260,713	\$1,253,152	\$1,111,022
SUPPORT SERVICES - INSTRUCTIONAL STAFF	SALARIES	\$3,090	\$3,630	\$102,120	\$106,580
	BENEFITS	\$464	\$530	\$33,800	\$36,614
	PURCHASED SERVICES	\$312,863	\$287,016	\$185,081	\$170,133
	GENERAL SUPPLIES & MATERIALS	\$648,460	\$585,289	\$460,549	\$145,524
		\$964,877	\$876,465	\$781,551	\$458,849
SUPPORT SERVICES - ENTIRE DISTRICT	SALARIES	\$32,651	\$45,900	\$1,082,736	\$871,398
	BENEFITS (WORKMANS COMP & UNEMPLOYMENT & DISABILITY INSUR)	\$325,273	\$305,819	\$728,688	\$691,459
	PURCHASED SERVICES	\$937,925	\$972,875	\$730,782	\$725,170
	GENERAL SUPPLIES & MATERIALS	\$311,800	\$385,158	\$281,712	\$409,555
		\$1,607,649	\$1,709,753	\$2,823,918	\$2,697,582
SUPPORT SERVICES - ADMINISTRATION	SALARIES	\$798,363	\$699,240	\$649,633	\$664,199
	BENEFITS	\$235,046	\$231,250	\$216,285	\$234,096
	PURCHASED SERVICES	\$18,000	\$11,877	\$75,719	\$74,935
	GENERAL SUPPLIES & MATERIALS	\$12,317	\$23,683	\$196,348	\$180,660
		\$1,063,726	\$966,050	\$1,137,985	\$1,153,890

BUSINESS/FACILITY SUPPORT SERVICES	SALARIES	\$4,169,855	\$4,237,150	\$2,620,605	\$2,381,545
	BENEFITS	\$1,328,370	\$1,269,000	\$839,438	\$811,362
	PURCHASED SERVICES	\$8,042,500	\$8,049,645	\$7,058,153	\$5,956,003
	GENERAL SUPPLIES & MATERIALS	\$2,511,000	\$2,390,819	\$1,882,138	\$1,554,250
		\$16,051,725	\$15,946,613	\$12,400,334	\$10,703,159
SUPPORT SERVICES - CENTRAL OFFICE	SALARIES	\$0	\$1,500	\$118,064	\$111,077
	BENEFITS	\$0	\$606	\$27,920	\$26,864
	PURCHASED SERVICES	\$124,000	\$118,200	\$118,068	\$132,361
	GENERAL SUPPLIES & MATERIALS	\$4,000	\$1,800	\$38,096	\$19,215
		\$128,000	\$122,106	\$302,148	\$289,517
DIRECTION OF COMMUNITY SERVICE	GENERAL SUPPLIES & MATERIALS	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
EARLY CHILDHOOD PROGRAM	SALARIES	\$622,665	\$400,393	\$468,505	\$357,190
	BENEFITS	\$180,308	\$199,434	\$175,710	\$150,412
	PURCHASED SERVICES	\$19,462	\$20,799	\$34,448	\$32,526
	GENERAL SUPPLIES & MATERIALS	\$31,244	\$49,139	\$35,331	\$29,622
		\$853,679	\$669,765	\$713,994	\$569,749
WELFARE ACTIVITIES SERVICES	PURCHASED SERVICES	\$0	\$28	\$4,500	\$6,529
	GENERAL SUPPLIES & MATERIALS	\$0	\$453	\$60	\$177
		\$0	\$481	\$4,560	\$6,706
NON-PUBLIC SCHOOL STUDENT SERVCIES	PURCHASED SERVICES	\$0	\$0	\$264	\$4,054
	GENERAL SUPPLIES & MATERIALS	\$0	\$354	\$3,666	\$14,476
		\$0	\$354	\$3,930	\$18,530
CHILD CARE SERVICES	SALARIES	\$704,620	\$1,028,420	\$653,801	\$610,482
	BENEFITS	\$158,094	\$205,760	\$164,934	\$190,670
	PURCHASED SERVICES	\$18,700	\$13,700	\$34,194	\$31,347
	GENERAL SUPPLIES & MATERIALS	\$58,900	\$50,418	\$66,413	\$70,661
		\$940,314	\$1,298,298	\$919,342	\$903,160
OTHER COMMUNITY SERVICES - FOOD SERVICE GRANTS	SALARIES	\$38,862	\$37,000	\$17,348	\$22,532
	BENEFITS	\$0	\$730	\$3,700	\$4,802
	PURCHASED SERVICES	\$18,000	\$24,770	\$15,652	\$21,896
	GENERAL SUPPLIES & MATERIALS	\$35,500	\$58,482	\$85,867	\$77,544
		\$92,362	\$120,981	\$122,567	\$126,774
GENERAL FUND 1 TOTAL		\$28,058,305	\$27,633,700	\$25,969,301	\$20,535,556

Expenditure Area	Expenditure Category	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
REGULAR PROGRAMS	SALARIES	\$15,638,553	\$15,454,251	\$11,847,836	\$10,667,504
	BENEFITS	\$5,305,826	\$5,214,775	\$3,662,160	\$3,503,709
	PURCHASED SERVICES	\$0	\$0	\$331,937	\$283,299
		\$20,944,379	\$20,669,026	\$15,841,933	\$14,454,512

SPECIAL PROGRAMS	SALARIES	\$4,293,801	\$4,021,288	\$4,015,345	\$3,517,077
	BENEFITS	\$1,278,414	\$1,248,737	\$1,264,408	\$1,170,496
	PURCHASED SERVICES	\$0	\$0	\$95,566	\$62,930
		\$5,572,215	\$5,270,026	\$5,375,319	\$4,750,504
CAREER EDUCATION PROGRAM	SALARIES	\$0	\$0	\$1,023,212	\$897,138
	BENEFITS	\$0	\$0	\$334,634	\$295,272
	PURCHASED SERVICES	\$0	\$0	\$24,866	\$43,018
		\$0	\$0	\$1,382,712	\$1,235,429
STUDENT ATHLETICS & ACTIVITIES & CLUBS	SALARIES	\$649,820	\$669,100	\$550,748	\$480,030
	BENEFITS	\$109,609	\$118,600	\$95,277	\$81,610
	PURCHASED SERVICES	\$26,000	\$30,166	\$21,738	\$2,879
		\$785,429	\$817,866	\$667,763	\$564,520
TUITION & SUBS	PURCHASED SERVICES	\$1,125,000	\$1,054,335	\$666,917	\$444,112
		\$1,125,000	\$1,054,335	\$666,917	\$444,112
SUPPORT SERVICES - STUDENTS	SALARIES	\$0	\$10,000	\$1,467,558	\$1,424,842
	BENEFITS	\$0	\$0	\$424,962	\$428,883
		\$0	\$10,000	\$1,892,520	\$1,853,725
SUPPORT SERVICES - INSTRUCTIONAL STAFF	SALARIES	\$524,117	\$455,227	\$882,418	\$799,565
	BENEFITS	\$102,876	\$91,562	\$249,995	\$226,617
	PURCHASED SERVICES	\$74,534	\$49,352	\$18,586	\$16,138
		\$701,528	\$596,141	\$1,150,999	\$1,042,319
SUPPORT SERVICES - ENTIRE DISTRICT	SALARIES	\$2,569,759	\$2,348,550	\$2,166,106	\$1,953,171
	BENEFITS	\$692,778	\$519,000	\$485,202	\$488,247
	PURCHASED SERVICES	\$0	\$0	\$9,722	-\$24,980
		\$3,262,537	\$2,867,550	\$2,661,030	\$2,416,438
SUPPORT SERVICES - ADMINISTRATION	SALARIES	\$1,899,011	\$1,761,000	\$1,788,808	\$1,605,819
	BENEFITS	\$0	\$0	\$432,029	\$395,575
	PURCHASED SERVICES	\$0	\$2,415	\$0	\$0
		\$1,899,011	\$1,763,415	\$2,220,837	\$2,001,394
SUPPORT SERVICES - CENTRAL OFFICE	SALARIES	\$0	\$6,750	\$54,986	\$51,757
	BENEFITS	\$0	\$51	\$4,597	\$3,959
		\$0	\$6,801	\$59,583	\$55,717
DIRECTION OF COMMUNITY SERVICE	SALARIES	\$0	\$0	\$0	\$3,371
	BENEFITS	\$0	\$0	\$0	\$512
		\$0	\$0	\$0	\$3,883
EARLY CHILDHOOD PROGRAM	SALARIES	\$707,086	\$679,418	\$575,039	\$551,892
	BENEFITS	\$229,408	\$214,278	\$180,536	\$186,214
	PURCHASED SERVICES	\$0	\$0	\$18,674	\$6,406
		\$936,494	\$893,696	\$774,249	\$744,511
CHILD CARE SERVICES	SALARIES	\$146,775	\$259,400	\$127,178	\$94,608
	BENEFITS	\$45,835	\$54,561	\$45,424	\$33,366
	PURCHASED SERVICES	\$0	\$0	\$519	\$1,271
		\$192,610	\$313,961	\$173,120	\$129,245

OTHER COMMUNITY SERVICES	SALARIES	\$0	\$0	\$0	\$70
	BENEFITS	\$0	\$0	\$0	\$36
		\$0	\$0	\$0	\$106
TEACHERS FUND 2 TOTAL		\$35,419,203	\$34,262,816	\$32,866,984	\$29,696,416

Expenditure Area	Expenditure Category	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
PRINCIPAL	LONG & SHORT TERM DEBT	\$3,595,000	\$3,723,816	\$375,000	\$4,535,000
INTEREST	INTEREST ON LONG & SHORT TERM DEBT	\$2,675,827	\$2,725,778	\$2,737,027	\$2,514,685
DEBT SERVICE FEES	LONG & SHORT TERM DEBT	\$20,000	\$19,500	\$4,545	\$4,532
DEBT SERVICE FUND 3 TOTAL		\$6,290,827	\$6,469,094	\$3,116,572	\$7,054,217

Expenditure Area	Expenditure Category	FY24	FY23 BUDGET	FY22 ACTUAL	FY21 ACTUAL
REGULAR PROGRAMS	CAPITAL OUTLAY	\$115,000	\$111,581	\$178,094	\$162,249
SPECIAL PROGRAMS	CAPITAL OUTLAY	\$11,000	\$29,135	\$29,794	\$76,371
CAREER EDUCATION PROGRAMS	CAPITAL OUTLAY	\$75,000	\$0	\$0	\$0
STUDENT ATHLETICS & ACTIVITIES & CLUBS	CAPITAL OUTLAY	\$45,700	\$61,747	\$25,923	\$45,715
SUPPORT SERVICES - STUDENTS	CAPITAL OUTLAY	\$0	\$10,448	\$99,303	\$93,162
SUPPORT SERVICES - INSTRUCTIONAL STAFF	CAPITAL OUTLAY	\$20,000	\$19,500	\$143,452	\$25,708
TECHNOLOGY GRANTS/BONDS	CAPITAL OUTLAY	\$445,000	\$482,306	\$462,764	\$280,565
SUPPORT SERVICES - ADMINISTRATION	CAPITAL OUTLAY	\$0	\$0	\$1,200	\$22,980
BUSINESS / FACILITY SUPPORT SERVICES	CAPITAL OUTLAY	\$767,000	\$731,150	\$613,149	\$343,957
SUPPORT SERVICES - CENTRAL OFFICE	CAPITAL OUTLAY	\$0	\$0	\$13,489	\$12,865
EARLY CHILDHOOD PROGRAM	CAPITAL OUTLAY	\$8,694	\$11,077	\$5,873	\$4,788
CHILD CARE SERVICES	CAPITAL OUTLAY	\$20,699	\$24,935	\$25,943	\$15,075
OTHER COMMUNITY SERVICES	CAPITAL OUTLAY	\$0	\$0	\$2,984	\$0
CONSTRUCTION SERVICES	CAPITAL OUTLAY	\$3,297,569	\$6,903,541	\$6,229,331	\$896,287
LEASE	CAPITAL OUTLAY	\$0	\$0	\$296,240	\$444,360
CAPITAL PROJECTS FUND 4 TOTAL		\$4,805,662	\$8,385,419	\$8,127,539	\$2,424,081

GRAND TOTAL		\$74,573,997	\$76,751,029	\$70,080,396	\$59,710,269
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BELTON SCHOOL DISTRICT #124 OF CASS COUNTY, MISSOURI

AGGREGATE DEBT SERVICE

(AS OF 6/14/2023)

Aggregate Debt Service Schedule	Date	Series 2020B	Series 2020A	Series 2017	Series 2016	Series 2014	Period Total	Fiscal Year Total	Calendar Year Total
	3/1/2023	107,445	297,625	754,375	1,132,200	416,244	2,707,889	-	-
	9/1/2023	74,554	297,625	754,375	153,000	25,469	1,305,023	-	4,012,911
	3/1/2024	74,554	297,625	754,375	3,353,000	420,469	4,900,023	6,205,045	-
	9/1/2024	74,554	297,625	754,375	73,000	20,531	1,220,085	-	6,120,108
	3/1/2025	74,554	297,625	754,375	2,993,000	425,531	4,545,085	5,765,170	-
	9/1/2025	74,554	297,625	754,375		16,481	1,143,035	-	5,688,120
	3/1/2026	74,554	297,625	3,254,375		431,481	4,058,035	5,201,070	-
	9/1/2026	74,554	297,625	691,875		11,294	1,075,348	-	5,133,383
	3/1/2027	74,554	297,625	3,406,875		436,294	4,215,348	5,290,695	-
	9/1/2027	74,554	297,625	624,000		5,981	1,002,160	-	5,217,508
	3/1/2028	74,554	297,625	3,584,000		440,981	4,397,160	5,399,320	-
	9/1/2028	74,554	297,625	550,000			922,179	-	5,319,339
	3/1/2029	1,074,554	297,625	2,050,000			3,422,179	4,344,358	-
	9/1/2029	66,579	297,625	508,750			872,954	-	4,295,133
	3/1/2030	1,066,579	297,625	2,208,750			3,572,954	4,445,908	-
	9/1/2030	58,104	297,625	462,000			817,729	-	4,390,683
	3/1/2031	1,158,104	297,625	2,262,000			3,717,729	4,535,458	-
	9/1/2031	48,231	297,625	412,500			758,356	-	4,476,085
	3/1/2032	1,248,231	297,625	2,412,500			3,958,356	4,716,713	-
	9/1/2032	36,861	297,625	357,500			691,986	-	4,650,343
	3/1/2033	1,236,861	297,625	2,557,500			4,091,986	4,783,973	-
	9/1/2033	24,891	297,625	297,000			619,516	-	4,711,503
	3/1/2034	1,274,891	297,625	2,697,000			4,269,516	4,889,033	-
	9/1/2034	11,798	297,625	231,000			540,423	-	4,809,939
	3/1/2035	1,111,798	297,625	2,831,000			4,240,423	4,780,845	-
	9/1/2035		297,625	159,500			457,125	-	4,697,548
	3/1/2036		297,625	2,959,500			3,257,125	3,714,250	-
	9/1/2036		297,625	82,500			380,125	-	3,637,250
	3/1/2037		297,625	3,082,500			3,380,125	3,760,250	-
	9/1/2037		297,625				297,625	-	3,677,750
	3/1/2038		4,402,625				4,402,625	4,700,250	-
	9/1/2038		195,000				195,000	-	4,597,625
	3/1/2039		4,895,000				4,895,000	5,090,000	-
	9/1/2039		101,000				101,000	-	4,996,000
	3/1/2040		5,151,000				5,151,000	5,252,000	-
	9/1/2040							-	5,151,000
	Totals	9,345,017	23,673,375	42,208,875	7,704,200	2,650,756	85,582,224	82,874,335	85,582,224