

2025-2026
June 18, 2025
Preliminary Budget



Belton School District #124
2025-26
Budget Message

Budget Development Process

Developing a school district budget is a comprehensive and collaborative process involving multiple stakeholders.

The budgeting process begins with the Board of Education setting priorities and goals. These priorities are based on the district's educational objectives, strategic plan, and feedback from the community. Common priorities might include improving student achievement, maintaining or reducing class sizes, enhancing technology, and ensuring adequate staffing, employee compensation and benefits.

The district leadership team, comprising the superintendent and other senior administrators, plays a critical role. They review the Board of Education's priorities and align them with available resources and financial constraints. This team is responsible for providing a preliminary financial outlook and identifying key areas for investment and cost-saving.

Input from building administrators (principals) and teacher leaders is essential to ensure the budget addresses the specific needs of schools and classrooms. These stakeholders provide insights on:

- Staffing needs (teachers, support staff, etc.)
- Curriculum and instructional material requirements
- Facility improvements and maintenance
- Technology and equipment needs
- Professional development and training programs

The school district must follow the state legislative session closely, as decisions made at the state level can significantly impact funding. Legislative updates provide information on changes in state aid formulas, grant opportunities, and new mandates that require financial planning.

The final budget is developed after considering all inputs and revisions. This stage involves detailed scrutiny of all budget items to ensure alignment with the district's strategic goals and financial sustainability.

The final budget is presented to the Board of Education for approval. Once approved, the budget is implemented at the start of the fiscal year, and the district begins tracking expenditures and revenues to ensure adherence to the budget plan.

The school district budget development process is a structured and inclusive approach to financial planning, ensuring that resources are allocated effectively to meet educational goals. It

requires collaboration among the Board of Education, district leadership, building administration, teacher leaders, and the community, with careful consideration of state legislative developments. The process typically spans from January to June, culminating in a finalized budget that guides the district's financial operations for the upcoming fiscal year.

Organization, Pupil Numbers, and Changes

The Belton School District has experienced a steady decline in student enrollment since 2013. As of the most recent counts, student membership was 4,008 in September 2023 and further decreased to 3,989 by January 2024. However, in September 2025, student membership increased by 11 students compared to the previous September, signaling a potential reversal of this trend.

The Belton School District anticipates potentially greater stability in state funding for the 2025-2026 school year. Due to the increase in student enrollment during the 2024-2025 school year, the district was able to estimate attendance for the state Basic Formula, establishing a baseline or "worst-case" scenario for the 2025-2026 and 2026-2027 school years. For the 2025-2026 school year, the three largest classes are projected to be 8th grade with 340 students, 12th grade with 324 students, and 5th grade with 323 students. The three smallest class sizes are projected to be 1st grade with 274 students, 7th grade with 281 students, and 6th grade with 291 students.

Funding through the Basic Formula is influenced by the number of students receiving free or reduced meal benefits, special education services, or those who are limited English-speaking. These categories are compared against the highest-performing school districts in the state, with thresholds recalculated biennially. For the 2024-2025 school year, an additional 283 students qualified for free or reduced meal benefits. This trend continued into September 2025, with 8 more students qualifying for free or reduced meal benefits compared to the previous September. Additionally, the number of limited English-speaking students receiving services increased by 19, and the number of special education students receiving services increased by 4 compared to the previous September. If these trends continue, the district may be able to estimate attendance for the 2025-2026 school year to maximize funding under the new thresholds.

In terms of expenditures, over 70% of the district's budget is allocated to employee salaries and benefits. Recognizing the importance of our teachers, the district has increased base pay for teachers by $1,300 to $44,300, which constitutes a 5% raise for all returning staff. Additionally, the extra-duty schedule has been completely reworked to be competitive with other area schools, ensuring better support for staff.

These financial adjustments are crucial as the district navigates the challenges of fluctuating enrollment numbers and strives to maintain the quality of education and support services for its students.

Elementary and Secondary Program Features and Focus

For the 2025-2026 school year, the Belton School District #124 (BSD#124) remains committed to prioritizing Math and Reading, with a strong emphasis on improving literacy and mathematical proficiency across all grade levels. These efforts are designed to foster student achievement, promote a supportive learning culture, and align with data-driven, collaborative approaches informed by recent professional development and survey feedback from educators, students, and stakeholders.

Literacy Initiatives

BSD#124 is intensifying its focus on literacy through targeted professional development and structured support systems. The district will expand LETRS (Language Essentials for Teachers of Reading and Spelling) training to all K-6 teachers, equipping them with research-based strategies grounded in the Science of Reading to enhance reading instruction. Building on this foundation, BSD#124 will introduce ASPIRE training for educators in grades 6-9, following a successful pilot with a small cohort of teachers. ASPIRE will provide advanced tools and methodologies to support reading comprehension and literacy skills in middle school students, ensuring a seamless transition from elementary to secondary education.

Additionally, the district will implement Power Writing for grades K-6 during designated professional development days. This program aims to strengthen students' writing skills through structured, evidence-based practices that complement reading instruction. To sustain and monitor these literacy efforts, BSD#124 is establishing district and building Literacy Teams. These teams will collaborate to assess progress, share best practices, and provide ongoing support to teachers, ensuring continuous improvement in literacy outcomes across the district.

Mathematics Initiatives

In mathematics, BSD#124 is adopting innovative tools and conducting a comprehensive curriculum review to enhance student performance. The district will roll out ThinkVerse, an AI-powered Tier 2 intervention program, for grades 6-9. ThinkVerse offers personalized, adaptive support to address individual student needs, helping to bridge gaps in mathematical understanding and promote mastery of key concepts. This initiative is particularly aimed at students requiring additional support to meet grade-level standards.

Concurrently, BSD#124 is undertaking a district-wide math curriculum review for the 2025-2026 school year. As part of this process, the district will pilot two new math resources across various grade levels to evaluate their effectiveness in improving student engagement and achievement. These pilots will involve teacher feedback, student performance data, and alignment with state standards to ensure the selected resources meet the diverse needs of BSD#124 students. The

review process reflects the district's commitment to adopting evidence-based, high-quality instructional materials.

Multi-Tiered System of Supports (MTSS)

BSD#124 is committed to strengthening its Multi-Tiered System of Supports (MTSS) processes to better serve students performing below grade level. Building on the collaborative and data-driven approaches emphasized in recent initiatives, the district will refine its targeted interventions to ensure effective support across all grades and subjects. With ongoing guidance from Solution Tree experts, BSD will enhance its MTSS framework throughout the 2025-2026 school year, focusing on vertical and horizontal alignment in both English Language Arts (ELA) and math curricula. This alignment ensures consistency in instructional strategies and interventions, enabling educators to address student needs systematically and cohesively.

Commitment to Data-Driven and Collaborative Approaches

The initiatives outlined above are rooted in BSD#124's dedication to data-driven decision-making and collaborative professional development. Recent survey feedback from teachers and staff has highlighted the importance of tailored training and resources to support student growth. By integrating programs like LETRS, ASPIRE, Power Writing, ThinkVerse, and a robust MTSS framework, and by fostering the development of Literacy Teams, BSD ensures that its educators are equipped with the tools and support needed to drive meaningful progress. These efforts align with the district's broader mission to create a supportive learning environment that prioritizes academic excellence and equity for all students.

Through these focused literacy, math, and MTSS initiatives, the Belton School District is poised to enhance student achievement, strengthen instructional practices, and maintain a culture of continuous improvement for the 2025-2026 school year.

Major Changes in Revenues and Expenditures

In the upcoming fiscal year, the Belton School District's financial landscape is shaped by several key factors and anticipated changes. Approximately 78% of our revenue is derived from local property taxes, the State Basic Formula, and Proposition C (the state sales tax).

The Missouri State Legislature passed a budget that fully funds the Basic Formula with a Student Adequacy Target (SAT) of $7,145, despite Governor Kehoe's recommendation of an SAT of $6,760. The 2025-2026 school district budget is built on the lower SAT since the Governor retains line item veto power over this. If the higher SAT is funded, the adjustment will be made in a budget amendment. Proposition C funding, derived from the state sales tax, is projected to decrease slightly from $1,514 to $1,495 per Weighted Average Daily Attendance (WADA).

Transportation is expected to be fully funded for the 2025-2026 school year, ensuring that students have reliable access to education without placing additional financial burdens on the district's budget.

As the student population stabilizes, the district will continue to rely heavily on local property taxes for funding. This trend underscores the critical role that community support plays in maintaining and enhancing our educational infrastructure.

This year is a reassessment year for local property owners. Preliminary figures from the Cass County Assessor's Office indicate an approximate 12.8% increase in county property values. Thanks to voter approval of a $0.30 levy transfer from Fund 3 to Fund 1, the district can fully capitalize on this increase, generating approximately $3 million in local revenue. These funds will support salary and benefit increases, as well as other emerging needs. Estimates for the value of new construction and personal property valuations within the school district are still pending. These figures are crucial for accurately forecasting our financial position and planning accordingly.

In recognition of our staff's dedication and hard work, the district is pleased to announce an average salary increase of 5%, which includes a $1,300 addition to the base salary and a step increase. Stipends will also receive a one-time 5% increase, reflecting our commitment to fairly compensating employees. Additionally, the extra-duty schedule has been completely reworked and significantly increased to remain competitive with other area schools.

Furthermore, the district has negotiated a 4.7% increase in health insurance benefits with minimal changes to the current plan. These financial adjustments are pivotal as we navigate the challenges and opportunities of the coming year. Our goal remains to provide a robust and supportive educational environment for all students while ensuring the well-being and satisfaction of our dedicated staff.

Belton School District #124

2025-2026 June 18th Proposed Budget

Assessed Valuation

$596,088,042

Fund	Tax Levies by Fund	Beginning Balances by Fund
1: General	$4.3548	$19,773,028
2: Special Revenue (Teachers)	$0.00	$0
3: Debt Service	$1.0571	$6,949,835
4: Capital Projects	$0.00	$0
Total	$5.4119	**$26,722,863**

Revenues by Fund

Fund	6/18/2025
1: General	$43,347,488
2: Special Revenue (Teachers)	$28,496,770
3: Debt Service	$7,511,640
4: Capital Projects	$842,000
Grand Total	**$80,197,898**

Expenditures by Fund

Fund	6/18/2025
1: General	$32,879,342
2: Special Revenue (Teachers)	$40,671,342
3: Debt Service	$5,286,852
4: Capital Projects	$1,770,732
Grand Total	**$80,608,268**

Estimated Fund Transfers

	2: Special Revenue (Teachers)	4: Capital Projects
From 1: General	$12,174,572	$928,732

Fund Balance

	6/18/2025
1: General	$17,137,870
2: Special Revenue (Teachers)	
3: Debt Service	$9,174,623
4: Capital Projects	
Total	**$26,312,493**

Unrestricted Fund Balance

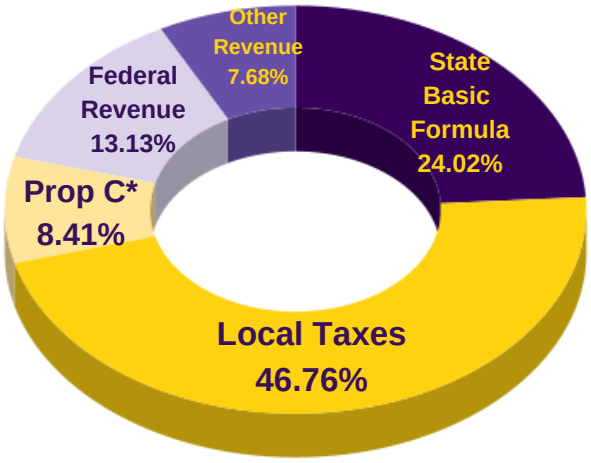
23.3%

Updated for June 18, 2028 BOE Meeting

Belton School District #124

June 18th, 2025-2026 Budget Overview

Major Revenues



79.19% 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.

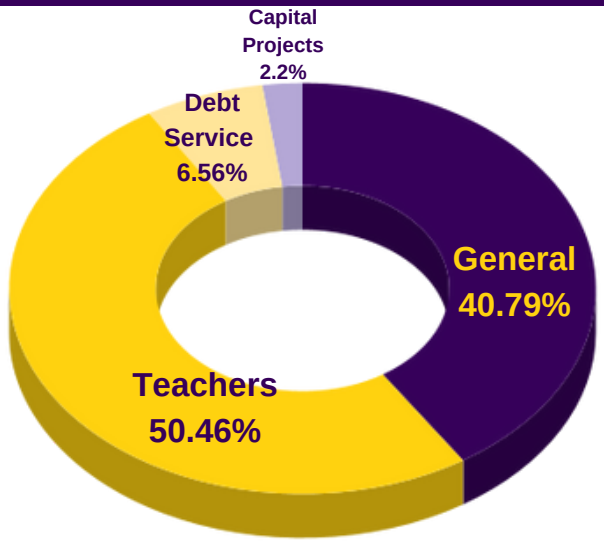
Budget Summary

Budget Summary	2025-2026 Budget	% of Total Budget
Certified Salaries & Benefits	$39,532,795	52.49%
Non-Certified Salaries & Benefits	$12,165,061	16.15%
Transportation	$5,021,000	6.67%
Purchased Services	$5,017,152	6.65%
Food Service	$3,678,196	4.88%
Supplies	$3,068,491	4.07%
Utilities	$1,625,000	2.16%
Athletics	$1,554,182	2.07%
Capital Projects	$1,548,732	2.06%
Off-Campus Programming	$949,899	1.26%
Contracted Substitutes	$750,000	1.00%
Activities	$410,908	0.55%
Total*	$75,321,416	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.

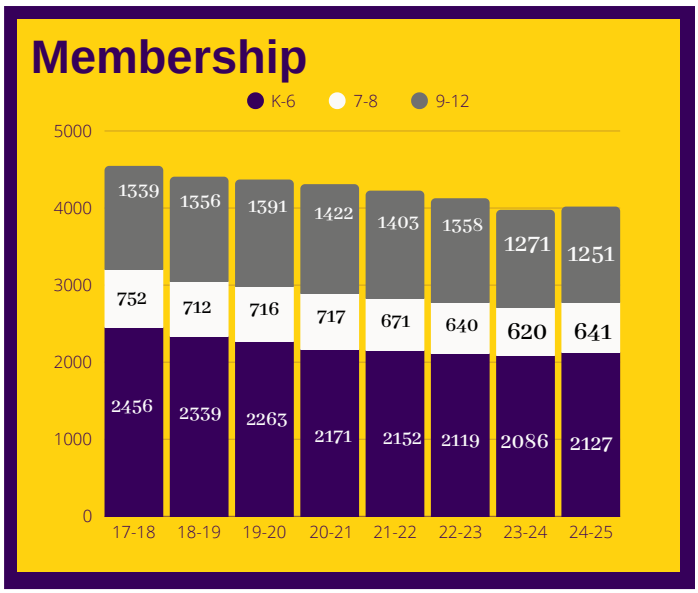


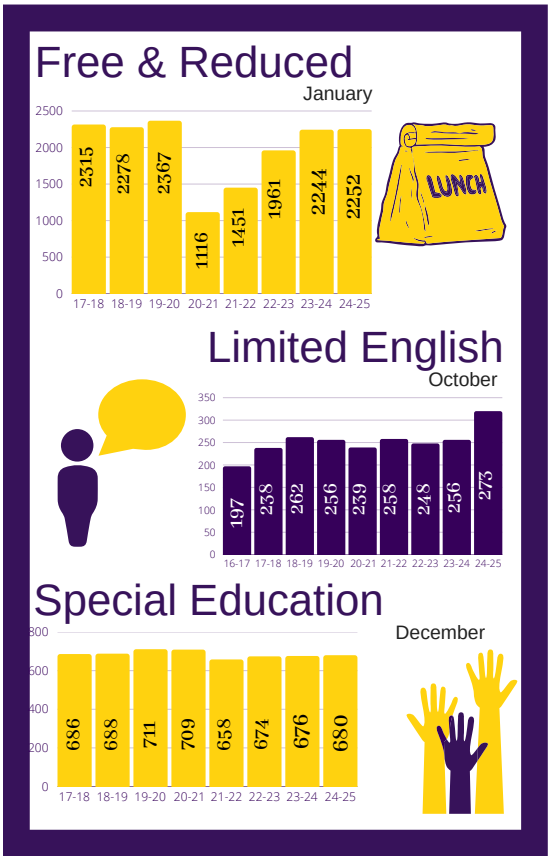
Updated for June 18, 2025 BOE Meeting

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 7th grade students (340), and our smallest size is kindergarten (267). This was the first year since 2014-2015 that the district increased in student membership (+11) . *Numbers for the last 4 years include Grace Early Childhood's PreK class of 31 students.

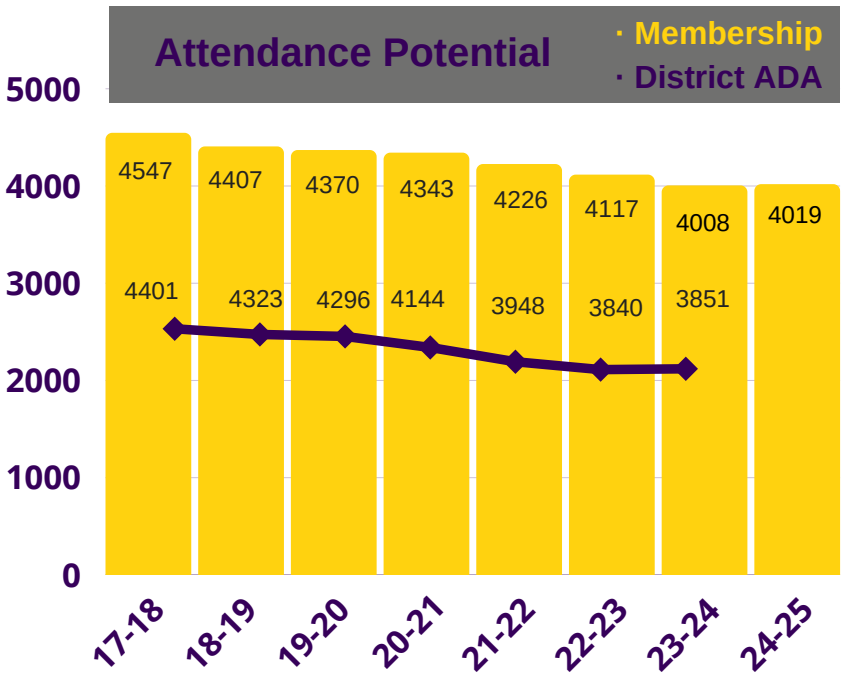




The Missouri Department of Elementary and Secondary Education (DESE) recognizes some students face more challenges throughout their educational career than others. Therefore, DESE commits to provide more funding for students who belong to **Free & Reduced Lunch, Limited English Speaking, and Special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



Updated June 2, 2025

FY26 - REVENUE ACCOUNTS - JUNE 18, 2025 INITIAL BUDGET REQUEST

Revenue Source	Revenue Area	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
LOCAL	TAXES, CURRENT YEAR	$26,737,196	$21,902,864	$20,799,751	$19,231,608
	TAXES, DELINQUENT	$1,168,130	$783,132	$893,392	$610,217
	TAXES, PROP C	$3,372,128	$3,300,000	$3,138,551	$3,095,089
	INTEREST	$1,100,000	$1,198,696	$1,445,588	$915,289
	MEAL PAYMENTS & CATERING	$441,000	$529,400	$473,937	$505,084
	ACTIVITY INCOME	$546,500	$697,750	$600,220	$641,898
	COMMUNITY SERVICE & CC/SAC	$751,000	$758,900	$803,987	$854,180
	PRE K TUITION	$240,000	$228,000	$250,001	$256,376
	RENTALS	$70,000	$56,000	$80,033	$30,309
	PRIOR YEAR ADJUSTMENTS	$15,000	$2,600	$50,018	$29,673
	MISC. LOCAL REVENUE	$308,300	$366,428	$350,857	$444,378
	TRANSPORT - OTHER LEA	$75,000	$35,000	$87,769	$80,254
		$34,824,254	**$29,858,770**	**$28,974,105**	**$26,694,353**
COUNTY	INTEREST	$89,000	$95,175	$82,976	$5,161
	TAXES, RAILROAD & UTILITY	$1,475,000	$1,462,000	$1,477,490	$1,359,872
		$1,564,000	**$1,557,175**	**$1,560,466**	**$1,365,033**
STATE	TRANSPORTATION - STATE	$2,163,340	$2,164,000	$2,066,548	$1,835,700
	GRANT: EARLY CHILD SPECIAL ED	$948,088	$1,234,922	$774,506	$885,447
	GRANT: PARENTS AS TEACHERS	$125,568	$81,200	$154,066	$123,634
	GRANT: CAREER EDUCATION	$0	$3,286	$1,730	$26,805
	FOOD SERVICE	$8,900	$11,900	$10,088	$8,910
	OTHER STATE REVENUE	$0	$56,333	$13,968	$3,583
		$3,245,896	**$3,551,641**	**$3,020,906**	**$2,884,079**
FEDERAL	MEDICAID	$450,000	$481,000	$481,966	$405,538
	COVID GRANT - ESSER I	$0	$0	$0	$422
	COVID GRANT - ESSER II	$0	$143,356	$0	$57,189
	COVID GRANT - ESSER III	$0	$0	$563,266	$393,612
	GRANT: PERKINS CAREER ED	$76,063	$90,019	$92,597	$61,428
	GRANTS: MMD, ASST TECH, HIGH NEED	$40,000	$40,279	$43,217	$7,933
	GRANTS: ARP SPED GRANTS	$0	$0	$159,731	$54,573
	GRANT: IDEA PART B	$90,000	$90,260	$160,173	$128,023
	ARP SPED ECSE	$0	$0	$4,622	$3,064
	F/R SCHOOL LUNCH PROGRAM	$1,058,000	$1,058,000	$1,230,925	$1,369,209
	F/R SCHOOL BREAKFAST PROGRAM	$702,000	$702,000	$727,911	$669,965
	GRANT: TITLE 1	$67,000	$64,567	$58,893	$80,349
	GRANT: TITLE 4	$0	$47,688	$86,788	$30,409
	GRANT: TITLE 3	$35,275	$41,388	$66,760	$37,730
	GRANT: TITLE 2	$174,000	$127,709	$140,925	$146,282

FEDERAL	ARP HCY GRANT	$0	$0	$12,742	$14,507
	CRRSA - GEER II	$0	$0	$30,056	$4,164
	GRANTS: CC & SAC	$130,000	$152,443	$95,406	$98,555
	CACFP/SFSP FOOD SERVICE	$330,000	$336,042	$327,166	$324,718
	OTHER FEDERAL REVENUE	$561,000	$1,000	$923,453	$666,309
		$3,713,338	**$3,375,751**	**$5,206,598**	**$4,553,977**
GENERAL FUND 1 TOTAL		**$43,347,488**	**$38,343,336**	**$38,762,074**	**$35,497,442**

Revenue Source	Revenue Area	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
LOCAL	TAXES, PROP C	$3,372,128	$3,200,000	$3,138,551	$3,095,089
	PRIOR YEAR ADJUSTMENTS	$0	$4,623	$150	$580
	MISC. LOCAL REVENUE	$50,000	$51,700	$39,569	$51,429
	TUITION OTHER LEAS	$50,000	$20,000	$63,360	$136,268
	LOCAL TAX EFFORT	$35,000	$0	$0	$38,758
		$3,507,128	**$3,276,323**	**$3,241,630**	**$3,322,124**
COUNTY	INTEREST	$500	$500	$716	$3,040
	FINES, FORFEIT, ETC.	$65,000	$47,000	$64,614	$98,074
		$65,500	**$47,500**	**$65,330**	**$101,113**
STATE	BASIC FORMULA	$19,262,215	$19,107,171	$19,894,291	$19,940,847
	GRANT: EARLY CHILD SPECIAL ED	$870,902	$0	$756,088	$621,879
	CAREER LADDER	$45,240	$106,500	$64,800	$49,800
	CLASSROOM TRUST FUND	$2,378,585	$2,121,420	$1,813,485	$1,838,016
	GRANT: CAREER EDUCATION	$28,000	$28,028	$23,858	$0
	EVIDENCE-BASED READ STATE	$0	$28,134	$0	$0
	OTHER STATE REVENUE	$0	$696	$0	$0
	GRANT: HIGH NEED FUND	$550,000	$541,002	$527,722	$233,876
		$23,134,942	**$21,932,951**	**$23,080,245**	**$22,684,417**
FEDERAL	COVID GRANT - ESSER III	$0	$0	$1,122,455	$3,246,295
	COVID GRANT - ESSER II	$0	$0	$0	$110,438
	COVID GRANT - ESSER I	$0	$0	$0	$28,232
	GRANT: PERKINS CAREER ED	$0	$4,554	$4,549	$4,483
	GRANT: IDEA PART B	$932,000	$1,123,791	$693,856	$645,892
	GRANT: EARLY CHILD SPECIAL ED.	$108,000	$108,007	$100,140	$103,532
	GRANT: TITLE 1	$710,200	$746,723	$724,896	$888,535
	GRANT: TITLE 2	$39,000	$45,519	$30,857	$23,220
	OTHER FEDERAL REVENUE	$0	$0	$127,455	$382,741
	FEDERAL	$1,789,200	$2,028,594	$2,804,209	$5,433,368
TEACHER FUND 2 TOTAL		**$28,496,770**	**$27,285,368**	**$29,191,414**	**$31,541,022**

Revenue Source	Revenue Area	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
LOCAL	TAXES, CURRENT YEAR	$6,490,284	$7,356,198	$6,985,450	$5,314,295
	TAXES, DELINQUENT	$283,556	$263,170	$300,039	$168,622
	INTEREST	$220,000	$320,962	$368,860	$189,665
	REFUNDING BONDS	$0	$0	$0	$416,184
	LOCAL	**$6,993,840**	**$7,940,330**	**$7,654,349**	**$6,088,766**
COUNTY	TAXES, RAILROAD & UTILITY	$517,800	$517,800	$481,231	$363,834
	COUNTY	**$517,800**	**$517,800**	**$481,231**	**$363,834**
DEBT SERVICE FUND 3 TOTAL		**$7,511,640**	**$8,458,130**	**$8,135,580**	**$6,452,600**

Revenue Source	Revenue Area	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
LOCAL	INTEREST	$0	$0	$56,213	$177,627
	MISC. LOCAL REVENUE	$0	$49,000	$130,000	$0
	NET INSURANCE RECOVERY	$0	$0	$11,652	$0
	SALE OF OTHER PROPERTY	$0	$0	$0	$20,000
		$0	**$49,000**	**$197,865**	**$197,627**
COUNTY	TAXES, INTANGIBLE	$2,000	$2,000	$11,390	$32,293
	TAXES, M & M SURTAX	$790,000	$513,800	$497,476	$449,607
	INTEREST	$0	$0	$0	$1,867
		$792,000	**$515,800**	**$508,866**	**$483,767**
STATE	GRANT: EARLY CHILD SPECIAL ED	$0	$0	$9,674	$2,754
	GRANT: CAREER EDUCATION	$0	$3,193	$0	$1,261
	GRANT: SCHOOL SAFETY	$0	$0	$250,000	$0
		$0	**$3,193**	**$259,674**	**$4,014**
FEDERAL	COVID GRANT - ESSER III	$0	$0	$0	$67,819
	CARES TRANSPORT	$0	$0	$0	$75,188
	ARP SPED ECSE	$0	$0	$8,635	$0
	GRANTS: CC & SAC	$0	$3,738	$33,730	$22,471
	ARP SPED IDEA GRANT	$0	$0	$17,948	$0
	FS EQUIPMENT GRANT	$0	$23,995	$0	$21,102
	CACFP/SFSP FOOD SERVICE	$50,000	$0	$0	$0
	OTHER FEDERAL REVENUE	$0	$0	$24,535	$147,000
		$50,000	**$27,733**	**$84,848**	**$333,581**
CAPITAL OUTLAY FUND 4 TOTAL		**$842,000**	**$595,726**	**$1,051,253**	**$1,018,989**
REVENUES TOTAL		**$80,197,899**	**$74,682,561**	**$77,140,320**	**$74,510,053**

FY26 - EXPENSE ACCOUNTS - JUNE 18, 2025 INITIAL BUDGET REQUEST

Expenditure Area	Expenditure Category	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
REGULAR PROGRAMS	SALARIES	$457,363	$439,772	$148,592	$134,506
	BENEFITS	$113,751	$109,376	$49,540	$42,827
	PURCHASED SERVICES	$74,840	$57,554	$63,569	$47,830
	GENERAL SUPPLIES & MATERIALS	$403,760	$393,839	$964,570	$866,490
		$1,049,714	**$1,000,541**	**$1,226,271**	**$1,091,653**
SPECIAL PROGRAMS	SALARIES	$1,508,042	$1,450,040	$1,193,485	$989,813
	BENEFITS	$476,548	$458,568	$407,637	$353,634
	PURCHASED SERVICES	$83,917	$93,000	$87,183	$95,129
	GENERAL SUPPLIES & MATERIALS	$153,700	$136,604	$81,146	$241,864
		$2,222,206	**$2,138,213**	**$1,769,450**	**$1,680,440**
CAREER EDUCATION PROGRAMS	PURCHASED SERVICES	$11,800	$8,709	$23,648	$23,529
	GENERAL SUPPLIES & MATERIALS	$47,063	$49,110	$64,664	$69,682
		$58,863	**$57,819**	**$88,311**	**$93,212**
STUDENT ATHLETICS & ACTIVITIES & CLUBS	SALARIES	$315,552	$245,288	$228,444	$178,749
	BENEFITS	$55,923	$44,605	$39,073	$32,628
	PURCHASED SERVICES	$506,031	$581,220	$434,821	$420,159
	GENERAL SUPPLIES & MATERIALS	$537,952	$586,794	$563,850	$501,123
		$1,415,458	**$1,457,907**	**$1,266,189**	**$1,132,659**
TUITION & SUBSTITUTES	PURCHASED SERVICES	$217,200	$194,036	$17,450	$25,930
		$217,200	**$194,036**	**$17,450**	**$25,930**
SUPPORT SERVICES - STUDENTS	SALARIES	$450,654	$433,321	$840,658	$705,510
	BENEFITS	$132,281	$127,193	$215,651	$196,263
	PURCHASED SERVICES	$562,704	$533,362	$559,527	$643,408
	GENERAL SUPPLIES & MATERIALS	$27,590	$18,732	$31,557	$112,565
		$1,173,229	**$1,112,608**	**$1,647,392**	**$1,657,747**
SUPPORT SERVICES - INSTRUCTIONAL STAFF	SALARIES	$1,144	$1,200	$99,101	$98,349
	BENEFITS	$166	$160	$35,128	$33,157
	PURCHASED SERVICES	$311,000	$217,168	$321,453	$270,255
	GENERAL SUPPLIES & MATERIALS	$617,900	$685,465	$347,390	$241,165
		$930,210	**$903,993**	**$803,072**	**$642,926**
SUPPPORT SERVICES - ENTIRE DISTRICT	SALARIES	$45,000	$52,713	$1,398,980	$1,341,994
	BENEFITS (WORKMANS COMP & UNEMPLOYMENT & DISABILITY INSUR)	$573,720	$539,240	$814,261	$669,185
	PURCHASED SERVICES	$2,444,640	$1,408,682	$1,290,658	$919,381
	GENERAL SUPPLIES & MATERIALS	$766,500	$486,256	$318,348	$377,834
		$3,829,860	**$2,486,891**	**$3,822,246**	**$3,308,394**
SUPPORT SERVICES	SALARIES	$1,110,929	$1,068,201	$797,418	$715,174
	BENEFITS	$383,436	$368,688	$227,030	$213,190

SUPPORT SERVICES - ADMINISTRATION	PURCHASED SERVICES	$27,000	$38,829	$90,865	$88,156
	GENERAL SUPPLIES & MATERIALS	$33,000	$17,455	$229,932	$224,304
		$1,554,365	**$1,493,173**	**$1,345,245**	**$1,240,824**
BUSINESS/FACILITY SUPPORT SERVICES	SALARIES	$4,749,586	$4,566,910	$2,951,528	$2,864,026
	BENEFITS	$1,415,403	$1,360,964	$938,134	$889,825
	PURCHASED SERVICES	$9,684,000	$9,500,932	$8,911,635	$8,105,387
	GENERAL SUPPLIES & MATERIALS	$2,155,000	$1,897,410	$1,873,052	$2,391,905
		$18,003,989	**$17,326,216**	**$14,674,349**	**$14,251,143**
SUPPORT SERVICES - CENTRAL OFFICE	SALARIES	$1,040	$1,000	$136,369	$123,682
	BENEFITS	$0		$30,744	$28,496
	PURCHASED SERVICES	$143,500	$114,525	$173,475	$133,104
	GENERAL SUPPLIES & MATERIALS	$3,500	$3,447	$3,352	$5,688
		$148,040	**$118,972**	**$343,940**	**$290,969**
EARLY CHILDHOOD PROGRAM	SALARIES	$678,007	$653,719	$530,849	$487,863
	BENEFITS	$237,723	$229,523	$177,976	$170,995
	PURCHASED SERVICES	$34,850	$25,135	$40,761	$40,143
	GENERAL SUPPLIES & MATERIALS	$33,150	$37,323	$40,511	$51,322
		$983,730	**$945,700**	**$790,096**	**$750,323**
WELFARE ACTIVITIES SERVICES	PURCHASED SERVICES	$500		$0	$28
	GENERAL SUPPLIES & MATERIALS	$500	$35	$155	$453
		$1,000	**$35**	**$155**	**$481**
NON-PUBLIC SCHOOL STUDENT SERVCIES	PURCHASED SERVICES	$11,000	$2,962	$10,906	$0
	GENERAL SUPPLIES & MATERIALS	$4,000	$2,975	$0	$354
		$15,000	**$5,937**	**$10,906**	**$354**
CHILD CARE SERVICES	SALARIES	$863,078	$833,534	$1,198,127	$891,239
	BENEFITS	$226,896	$218,527	$226,661	$215,451
	PURCHASED SERVICES	$20,000	$18,687	$46,170	$51,026
	GENERAL SUPPLIES & MATERIALS	$81,728	$88,713	$71,771	$49,658
		$1,191,702	**$1,159,461**	**$1,542,729**	**$1,207,374**
OTHER COMMUNITY SERVICES - FOOD SERVICE GRANTS	SALARIES	$30,000	$30,000	$71,544	$48,176
	BENEFITS	$5,275	$5,518	$16,346	$4,684
	PURCHASED SERVICES	$18,400	$26,300	$23,963	$31,356
	GENERAL SUPPLIES & MATERIALS	$31,100	$73,917	$76,868	$56,444
		$84,775	**$135,735**	**$188,720**	**$140,660**
GENERAL FUND 1 TOTAL		**$32,879,341**	**$30,537,237**	**$29,536,522**	**$27,515,089**

Expenditure Area	Expenditure Category	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
REGULAR PROGRAMS	SALARIES	$17,683,054	$17,445,732	$12,591,536	$12,265,744
	BENEFITS	$6,250,395	$6,054,166	$3,946,343	$3,770,406
	PURCHASED SERVICES	$0		$345,242	$242,452

		$23,933,449	**$23,499,898**	**$16,883,122**	**$16,278,602**
SPECIAL PROGRAMS	SALARIES	$4,912,191	$4,738,944	$4,449,560	$4,176,081
	BENEFITS	$1,449,608	$1,375,939	$1,403,111	$1,306,749
	PURCHASED SERVICES	$0		$79,460	$53,251
		$6,361,799	**$6,114,882**	**$5,932,131**	**$5,536,082**
CAREER EDUCATION PROGRAM	SALARIES	$0	$0	$1,178,681	$1,128,960
	BENEFITS	$0	$0	$382,031	$364,707
	PURCHASED SERVICES	$0	$0	$19,766	$8,630
		$0	**$0**	**$1,580,478**	**$1,502,296**
STUDENT ATHLETICS & ACTIVITIES & CLUBS	SALARIES	$806,039	$731,103	$694,484	$650,414
	BENEFITS	$152,288	$129,044	$122,331	$114,794
	PURCHASED SERVICES	$29,000	$35,750	$35,825	$26,788
		$987,327	**$895,897**	**$852,640**	**$791,996**
TUITION & SUBS	PURCHASED SERVICES	$1,452,800	$1,407,964	$706,213	$718,666
		$1,452,800	**$1,407,964**	**$706,213**	**$718,666**
SUPPORT SERVICES - STUDENTS	SALARIES	$47,500	$47,500	$1,583,942	$1,515,367
	BENEFITS	$0	$0	$476,941	$444,088
		$47,500	**$47,500**	**$2,060,883**	**$1,959,455**
SUPPORT SERVICES - INSTRUCTIONAL STAFF	SALARIES	$594,103	$610,036	$1,040,240	$955,966
	BENEFITS	$99,494	$106,546	$273,442	$261,579
	PURCHASED SERVICES	$0	$0	$51,151	$52,647
		$693,598	**$716,582**	**$1,364,833**	**$1,270,192**
SUPPORT SERVICES - ENTIRE DISTRICT	SALARIES	$2,547,520	$2,491,604	$2,425,622	$2,312,910
	BENEFITS	$600,470	$567,225	$544,563	$519,318
	PURCHASED SERVICES	$0	$0	$94,947	$12,773
		$3,147,990	**$3,058,829**	**$3,065,132**	**$2,845,002**
SUPPORT SERVICES - ADMINISTRATION	SALARIES	$3,050,000	$2,093,211	$1,692,979	$1,666,453
	BENEFITS	$0	$0	$424,396	$401,123
	PURCHASED SERVICES	$0	$0	$0	$0
		$3,050,000	**$2,093,211**	**$2,117,375**	**$2,067,576**
SUPPORT SERVICES - CENTRAL OFFICE	SALARIES	$0	$0	$55,661	$56,406
	BENEFITS	$0	$0	$7,336	$4,066
		$0	**$0**	**$62,997**	**$60,471**
EARLY CHILDHOOD PROGRAM	SALARIES	$690,803	$651,372	$696,738	$643,126
	BENEFITS	$173,419	$177,566	$220,164	$211,680
	PURCHASED SERVICES	$0	$0	$21,762	$7,620
		$864,223	**$828,938**	**$938,665**	**$862,426**
CHILD CARE SERVICES	SALARIES	$106,461	$92,366	$115,683	$290,193
	BENEFITS	$26,197	$25,189	$36,561	$53,926
	PURCHASED SERVICES	$0	$0	$0	$4,568
		$132,657	**$117,555**	**$152,244**	**$348,687**
TEACHERS FUND 2 TOTAL		**$40,671,342**	**$38,781,257**	**$35,716,712**	**$34,241,452**

Expenditure Area	Expenditure Category	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
PRINCIPAL	LONG & SHORT TERM DEBT	$2,915,000	$8,407,068	$3,595,000	$4,140,000
INTEREST	INTEREST ON LONG & SHORT TERM DEBT	$2,351,852	$2,440,170	$2,610,045	$2,725,777
DEBT SERVICE FEES	LONG & SHORT TERM DEBT	$20,000	$18,257	$7,195	$18,075
DEBT SERVICE FUND 3 TOTAL		**$5,286,852**	**$10,865,495**	**$6,212,240**	**$6,883,852**

Expenditure Area	Expenditure Category	FY26	FY25 BUDGET	FY24 ACTUAL	FY23 ACTUAL
REGULAR PROGRAMS	CAPITAL OUTLAY	$5,400	$37,644	$34,617	$205,090
SPECIAL PROGRAMS	CAPITAL OUTLAY	$7,232	$7,232	$19,732	$17,174
CAREER EDUCATION PROGRAMS	CAPITAL OUTLAY	$0	$0	$55,986	$0
STUDENT ATHLETICS & ACTIVITIES & CLUBS	CAPITAL OUTLAY	$22,000	$80,051	$97,186	$46,419
SUPPORT SERVICES - STUDENTS	CAPITAL OUTLAY	$65,000	$0	$57,860	$15,331
SUPPORT SERVICES - INSTRUCTIONAL STAFF	CAPITAL OUTLAY	$38,000	$20,000	$0	$29,512
TECHNOLOGY GRANTS/BONDS	CAPITAL OUTLAY	$470,000	$434,917	$1,118,658	$480,724
SUPPORT SERVICES - ADMINISTRATION	CAPITAL OUTLAY	$0	$64,630	$25,978	$0
BUSINESS / FACILITY SUPPORT SERVICES	CAPITAL OUTLAY	$1,085,000	$1,004,950	$1,419,479	$675,738
SUPPORT SERVICES - CENTRAL OFFICE	CAPITAL OUTLAY	$0	$0	$31,596	$29,527
EARLY CHILDHOOD PROGRAM	CAPITAL OUTLAY	$5,000	$0	$20,804	$8,694
CHILD CARE SERVICES	CAPITAL OUTLAY	$10,000	$0	$56,875	$14,603
OTHER COMMUNITY SERVICES	CAPITAL OUTLAY	$0	$7,125	$4,259	$0
CONSTRUCTION SERVICES	CAPITAL OUTLAY	$0	$0	$2,828,397	$6,442,679
LEASE	CAPITAL OUTLAY	$63,100	$63,006	$87,013	$36,753
BOND FEES	CAPITAL OUTLAY	$0	$22,165	$987	$0
CAPITAL PROJECTS FUND 4 TOTAL		**$1,770,732**	**$1,741,719**	**$5,859,427**	**$8,002,243**

G R A N D T O T A L	**$80,608,267**	**$81,925,709**	**$77,324,901**	**$76,642,636**

BELTON SCHOOL DISTRICT #124 OF CASS COUNTY, MISSOURI

AGGREGATE DEBT SERVICE

(AS OF 5/8/2025)

Aggregate Debt Service Schedule

Date	Series 2020B	Series 2020A	Series 2017	Series 2014	Period Total	Fiscal Year Total	Calendar Year Total
9/1/2025	16,450	297,625	754,375	16,481	1,084,931	-	-
3/1/2026	16,450	297,625	3,254,375	431,481	3,999,931	5,084,863	-
9/1/2026	16,450	297,625	691,875	11,294	1,017,244	-	5,017,175
3/1/2027	16,450	297,625	3,406,875	436,294	4,157,244	5,174,488	-
9/1/2027	16,450	297,625	624,000	5,981	944,056	-	5,101,300
3/1/2028	16,450	297,625	3,584,000	440,981	4,339,056	5,283,113	-
9/1/2028	16,450	297,625	550,000		864,075	-	5,203,131
3/1/2029	1,016,450	297,625	2,050,000		3,364,075	4,228,150	-
9/1/2029	8,475	297,625	508,750		814,850	-	4,178,925
3/1/2030	1,008,475	297,625	2,208,750		3,514,850	4,329,700	-
9/1/2030		297,625	462,000		759,625	-	4,274,475
3/1/2031		297,625	2,262,000		2,559,625	3,319,250	-
9/1/2031		297,625	412,500		710,125	-	3,269,750
3/1/2032		297,625	2,412,500		2,710,125	3,420,250	-
9/1/2032		297,625	357,500		655,125	-	3,365,250
3/1/2033		297,625	2,557,500		2,855,125	3,510,250	-
9/1/2033		297,625	297,000		594,625	-	3,449,750
3/1/2034		297,625	2,697,000		2,994,625	3,589,250	-
9/1/2034		297,625	231,000		528,625	-	3,523,250
3/1/2035		297,625	2,831,000		3,128,625	3,657,250	-
9/1/2035		297,625	159,500		457,125	-	3,585,750
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	**2,148,550**	**22,185,250**	**38,437,000**	**1,342,513**	**64,113,313**	**64,113,313**	**63,028,381**

STIFEL