2026-2027 Budget Message

The budgeting process begins in early January and this year the process started with low optimism and high speculation. With the ending of COVID/ESSER funds in the previous school years, a grand total of $15,576,492.74, the district has returned to traditional funding and expenditures, (and familiar fund balance percentages). This biggest quandary during the budget was not only dealing with the shortfalls of this loss of COVID revenue; but dealing with the uncertainty of future state revenues and the new state minimum salary guidelines. Adding to this issue is the declining enrollments in the lower grade levels at SFES and WPES. With the end of the 2025-2026 school year, the district also graduated a larger than normal senior class which will have an impact on WPHS enrollment.

The district's budget has been carefully developed to fully support the strategic goals outlined in the Continuous School Improvement Plan (CSIP). Every allocation of resources is intentionally aligned with priority initiatives, including academic achievement, student engagement, professional development, and operational effectiveness. This ensures that financial decisions directly reinforce the district's mission and provide measurable support for the continuous improvement of student outcomes across all grade levels.

Over the last four years, the district also had the opportunity to continue to grow the campus footprint. Properties have been purchased along Olden Street across from WPMS. This is providing spaces for additional parking but also some programs will be moved into the houses that have not been demolished. The district also has made some improvements to various other facilities. This included a turf project at the ZIZZER Ballpark which was financed during both the 2023-24 and 2024-25 fiscal years. Also, the connection hallway at WPHS was also financed during both the 2023-24 and 2024-25 fiscal years. The LED lighting upgrade at the stadium and the roofing repairs at WPES will be financed during both the 2024-25 and 2025-26 fiscal years. During the 2025-2026 school year, the district had limited facility improvements.

This included a roof coating at WPES and also a Concession/Pressbox/Restroom building at Zizzer Ballpark.

The district has participated in the DESE Teacher Baseline Salary grant for the past several years. This provided all certified teachers the ability to make $38,000 that had originally been below that figure. For the 2024-2025 & 2025-2026 school years, the grant was moved up to $40,000. This will be continued into the 2026-2027 school year. The district also provides a longevity pay stipend for certified staff after they have completed 10 years of certified work. This is referenced as the West Plains Longevity Index. For the 2026-2027 school year, 50% of this was moved into the salary. Plans were to move the remaining 50% into the salary for the 2027-2028 school year. However, at the June 2026 board meeting, the entire index was moved over into the salary schedule. Therefore eliminating the longevity index and placing the money into the salary schedule.

FINANCE

At the date of this release and approval, June 23, 2026, the district has experienced the following:

- 2022-2023 revenues and expenses - Actual figures from ASBR
    - Revenues - $39,381,589.38
    - Expenses - $37,177,041.99
- 2023-2024 revenues and expenses - Actual figures from ASBR
    - Revenues - $35,642,667.07
    - Expenses - $36,372,207.70
- 2024-2025 revenues and expenses - Actual figures from ASBR
    - Revenues - $35,445,650.87
    - Expenses - $36,661,332.36
- 2025-2026 revenues and expenses
    - Revenues - $37,230,889.63

        - Some of these revenues came from previous year's insurance claims and late tuition collections.
    - Expenses - $35,612,103.22
- 2026-2027 revenues and expenses
    - Expenses - $34,439,447.08 / Revenues - $34,476,784.58
- Tuition collections are budgeted based on expected 2025-2026 collections.
- Insurance is budgeted based on 2025-2026 payments plus 10%.
- Tax collections are based on actual 2025-2026 collections.
- Transportation revenue based on expected 2025-2026 collections.
- Current staff and positions as of 6.23.26
- Budgeting seven School Resource Officers - HCSD (3) and WPPD (4)

The district has made the transition to a debt free method of purchasing buses, making major repairs, and major purchases. With the exception of the 2019 Facility Lease Purchase that ends in 2039; the district has recently paid off other long term debt during the 2023-2024 school year. The district also has enough funds in the Fund IV account to pay off the debt if so desired. Below is a listing of recent debt payments.

- 2018-2019 - $924,213
- 2019-2020 - $1,027,731
- 2020-2021 - $982,640
- 2021-2022 - $973,432
- 2022-2023 - $556,432
- 2023-2024 - $558,270
- 2024-2025 - $339,802
- 2025-2026 - $337,291
- 2027-2039 - $340,000 (*These totals are averaged to include both principal and interest).*

Tuition from the area K-8 schools accounts for about 10% - 12% of the district's revenue. Below is the breakdown of tuition collected.

- 2020-2021 - $3,923,156.82 (10.83%)
- 2021-2022 - $4,054,246.73 (11.44%)
- 2022-2023 - $4,045,217.02 (11.15%)
- 2023-2024 - $3,879,653.96 (10.88%)
- 2024-2025 - $3,662,442.98 (10.33%)
    - $3,793,035.12 including $130,592.14 from JH that was paid on 7/7/25. This is added in to calculate the percentage of revenue. (10.70%)
- 2025-2026 - $4,141,020.90 (11.11%)
    - $4,010,428.76 deducting the $130,592.14 extra from JH which came on 7/7/25 (2024-2025 tuition bill). (11.11%)
- 2026-2027 - $4,010,427 (11.63%). *This is based on budgeted collections.*

FACILITIES

The following major facility projects will take place during the 2026-27 school year. A few have been initiated during the previous school year and the cost will be shared among both years.

- Zizzer Stadium - Reseal track
- Zizzer Ballpark - Pavillion
- WPES - Pavillion and gym floor sanding
- SFES - Pavilion
- Tennis Courts - Pavillion
- WPHS - Pavement sealing, kitchen equipment replacement, and bus loading zone
- WPMS - Library carpet and paint
- ECSE - Carpet and paint
- ZPA - Replacement of ADA lift

STAFF

For the staff the following actions have been previously taken and maintained for the 2026-2027 school year:

- The board increased the monthly health insurance contribution to $544; up from the $527 the previous year. This equates to a 100.00% payment by the district towards the premium. This makes the 4th consecutive year that the board has made this a priority for the staff.
- Horizontal and vertical steps were given for movement for all salary schedules. Teachers behind in their steps were allowed to move to their corrected placement.
- The tiered salary schedule will be continued to be followed to provide incentives for staff that coach, sponsor, etc. in an activity to be retained and/or recruited. This shows the commitment that the Board of Education has made to supporting, recruiting, and retaining staff.
- The district does continue to reduce positions. Over the last four years, the district has reduced a total of twenty-five FTE positions. This is a combination of both certified and noncertified positions. This has been done through attrition and reduction of staff when the opportunities arise. This trend will need to continue to help the district maintain financial stability and responsiblity.

Respectively submitted,

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