



King Philip REGIONAL SCHOOL DISTRICT

February 9, 2026

To: King Philip Regional School District School Committee
From: Dr. Rich Drolet, Superintendent
Re: Budget Narrative - FY27 *DRAFT* Budget

Introduction

This proposed FY27 budget proposal for the King Philip Regional School Committee follows the [budget calendar](#) shared in the fall of 2025 to help guide us in the development and communication of the FY27 King Philip Regional School District budget. This FY27 budget proposal maintains a high level of services for all students, plus attains goals in restoring a couple positions that needed to be cut two years ago.

In developing this budget, I worked closely with our [King Philip District Leadership Team](#). This recommended budget addresses the needs of our students while remaining fiscally responsible. We will continue to (1) strive to increase student engagement and facilitate innovative learning experiences for our students, (2) work diligently with our learners to help them develop the knowledge, skills, and competencies necessary to succeed in college, career, and life; and (3) offer high quality educational courses, effective programs, and top-notch extracurricular activities.

As a reminder, [King Philip Regional School District's 2024-2029 Strategic Plan](#) was created in the spring of 2024 and adopted by the King Philip Regional School Committee in summer of 2024. This plan includes new strategic objectives, as well as our King Philip's Regional School District's mission, vision, and core values. Focus areas and priorities outlined in this plan were developed to serve as a focus for district improvement for the next five years.

Chapter 70 State Funding for our King Philip Regional School District

After receiving \$8,234,203 from the state in Chapter 70 funding for FY26, King Philip will be receiving limited additional Chapter 70 state funding monies for FY27 (\$8,518,303), which is a state increase of \$284,100.

Overall Financial Picture for King Philip

With KP's enrollment down 59 students this year, which mirrors a [decline in state enrollment](#), we planned for a level-service budget to arrive at a reasonable overall operational increase of 2.96% (up \$1,234,925 for FY27, from \$31,875,258 in FY26 to \$33,110,183 for FY27). We will be maintaining our high level of student services while also restoring/adding a net of 0.5 positions (reducing 3 positions and restoring/adding 3.5 positions). As a reminder, 19.5 positions needed to be cut from our King Philip Regional School District budget last year in FY25. The bulk of the 2.96% increase to our proposed FY27 operating budget is due to annual contractual salary increases (~3%, or \$900,000), health insurance cost increases (10%, or \$627,347), and out-of-district special education tuition increases (10%, or \$293,142).

You may remember from FY24 to FY25 our out-of-district special education tuition costs increased significantly. Now from FY25 to FY26, we have stabilized the number of students attending costly out-of-district special education program placements. Some tuition savings were also attained this year due to our King Philip Regional School District being accepted as a new member district into the TEC (The Education Cooperative) Collaborative which began on July 1, 2025.

Positions Being Reduced/Eliminated in FY27

- English as a Second Language Teacher (KPHS) **Grant funded*
- Board Certified Behavior Specialist (KPMS)
- TBA

Positions Being Restored/Added in FY27

- Physical Education Teacher (KPMS) - *restoration from FY25 cut*
- Custodian (KPHS) - *restoration from FY25 cut*
- Staff Accountant (District) - *new position needed in Business Office*

- 0.5 Assistant Superintendent for Curriculum, Instruction, and Assessment (District) - *restoration from FY25 cut*

Continued Cost Increases for Athletics

In recent years prior to my arrival as superintendent, King Philip had been utilizing excess Athletics Revolving account funds to help offset increases in costs associated with our top-notch athletics programs since 2019-2020 (Covid). Those Athletic Revolving account funds dried up in FY25; as a result, from FY25 to FY26 we increased our athletics operating line item budget by \$227,582. Now our FY27 budget proposal includes the District increasing another \$100,000 for athletics to continue to help offset and manage athletics costs increases (athletics transportation, coaching stipends, game and event officials, athletic trainers, etc.). This means we will not have to raise user fees for our tri-town families, as KP families of our student-athletes already pay user fees which are the second highest in the Hockomock League.

Excess & Deficiency

As you know, every regional school district shall maintain an excess and deficiency fund on its books of account. At the end of every fiscal year, any surplus or deficit in the district's general fund shall be closed to the excess and deficiency fund. A regional school committee may use all or part of the certified balance in the excess and deficiency fund as a revenue source for its proposed budget. The certified balance cannot exceed 5% percent of the current budget.

In recent years, KP had been using \$400,000 annually as a revenue source from E&D to help fund the subsequent year's operating budget. This year for FY26 we utilized slightly less (\$300,000) from E&D to be more conservative. Now for FY27, we plan to go back to utilizing \$400,000 from E&D reserved to fund our FY27 operating budget.

As you remember in FY25, KPRSD had to cut 19.5 positions, ran a deficit, and as a result our E&D fund decreased from \$1,303,188 in FY24 to \$960,984 in FY25 (down \$342,204). Now from FY25 to FY26, our E&D went back up from \$960,984 to \$1,909,810, which is favorable. This year we got close to building our E&D up to the maximum it can be at 5% (which would be \$2,159,186).

About \$850,000 of our \$1,909,810 in E&D will soon be expended:

1. As mentioned previously, for FY27's operating budget we plan to utilize \$400,000 from E&D reserves to fund our FY27 operating budget.
2. As you know and will soon vote on per MSBA guidelines, we will also be designating approximately \$375,000 from our E&D fund to pay for schematic designs for potential roof replacement at both the middle school (~\$175,000) and the high school (~\$200,000).
3. In addition, \$89,500 from E&D is being used for open encumbrances from open purchase orders from FY25 that will be expended in FY26.

Director of Finance & Operations Ms. Brilhante and I think we should try to keep E&D as high or healthy as possible, which is needed in the future for our bond ratings when we go out to bond to fund future capital needs. This greatest King Philip Regional School District capital priority to present to the tri-towns for a potential vote for funding in the spring of 2027 will be for our roofs to be replaced, which are both over twenty years old. With your support and vote last year, our [Statements of Interest](#) through the Massachusetts School Building Authority (MSBA) for roofs to be replaced at both KPMS and KPHS were accepted, as we qualified for MSBA's Accelerated Repair Program (with an anticipated ~51% reimbursement). It is important to note that E&D funds are our only reserve or stabilization monies in case of emergency costs (i.e. facilities emergency, student with special needs gets outplaced into a costly residential setting).

Looking Forward to FY28 and Beyond

The twenty-year bond from our 2006 school renovations expired this year. We are currently waiting for a new Facilities Conditions Assessment to be completed by our architect of record. Once that is completed, we will be working on compiling an updated King Philip Regional School District Capital Improvement List, which we should be able to share with our communities and tri-town leaders in the next six to nine months. Besides our roofs, we will need a King Philip Regional High School turf field and track replacement, as well as tennis courts replacement in two to four years. In addition, to enhance school safety, another capital priority will be to renovate the high school main entrance vestibule area.

Gratitude for King Philip School Committee and Tri-Town Support

We sincerely appreciate the support of our King Philip Regional School Committee, as well as our parents, residents, and town leaders from Wrentham, Plainville, and Norfolk. We will continue to serve our students to the best of our ability and do everything we can to support our students and families, while also making smart fiscal decisions which our King Philip Regional School Committee, town leaders, and town residents can support.