



King Philip REGIONAL SCHOOL DISTRICT

February 25, 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 \$33,010,184 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)
- Licensed Practical Nurse (District)

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 \$950,000, or half, of our \$1,909,810 in E&D will soon be expended:

1. For FY27's operating budget, we plan to now utilize \$500,000 from E&D reserves (at the previous 2-9-26 School Committee Meeting I presented to use \$400,000 from E&D) 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.

2/20/26, 12:53 PM

King Philip Regional Mail - Chapter 70 adjustments



Jill Brilhante <brilhantej@kingphilip.org>

Chapter 70 adjustments

3 messages

O'Donnell, Robert F (DESE) <Robert.F.O'Donnell@mass.gov>

Thu, Feb 12, 2026 at 4:56 PM

Good afternoon,

We made some adjustments to other districts' foundation enrollment after the release of the governor's budget that had small impacts on the local contributions of some of your member towns, see the attached updated formula file.

This is the version that we'll provide to the House and Senate Ways and Means Committees. Ultimately, it's up to them to accept these changes, but I've never seen them not accept a change that we've given them related to enrollment adjustments after the release of the governor's budget. Barring any other changes that the legislature might make, independent of these adjustments, that impact local contribution requirements, I expect that the MLCs in this file are what you will see when the budget passes in June/July.

Let me know if you have any questions,

Rob



Robert F. O'Donnell (*Pronouns: he, him, his*)

Director of School Finance

Massachusetts Department of Elementary and Secondary Education


Serving pre-K through adult learners

781-338-6512

Robert.F.O'Donnell@mass.gov

135 Santilli Highway, Everett, MA 02149

Your Presence is Powerful

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2639K

Massachusetts Department of Elementary and Secondary Education
Office of School Finance
FY27 Chapter 70
Regional District Enrollment and Contributions by Member City or Town

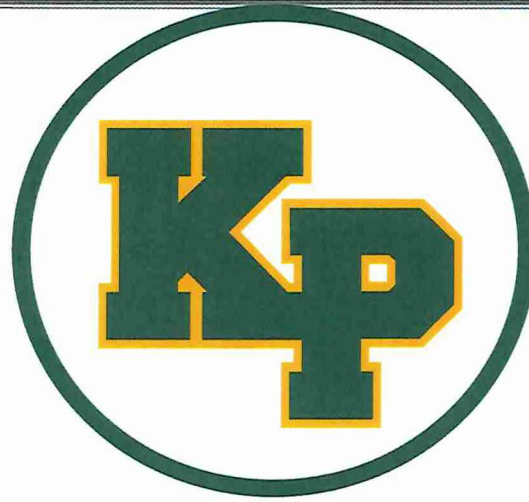


The table below presents the minimum required local contribution for each member to the selected regional district.

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. S

690 King Philip

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY26	FY27	Change	FY26	FY27	Change
	Total	1,933	1,855	-78	21,201,197	21,903,941	702,744
	208 Norfolk	681	680	-1	7,471,718	7,919,468	447,750
	238 Plainville	505	489	-16	5,380,202	5,818,829	438,627
	350 Wrentham	747	686	-61	8,349,277	8,165,644	-183,633



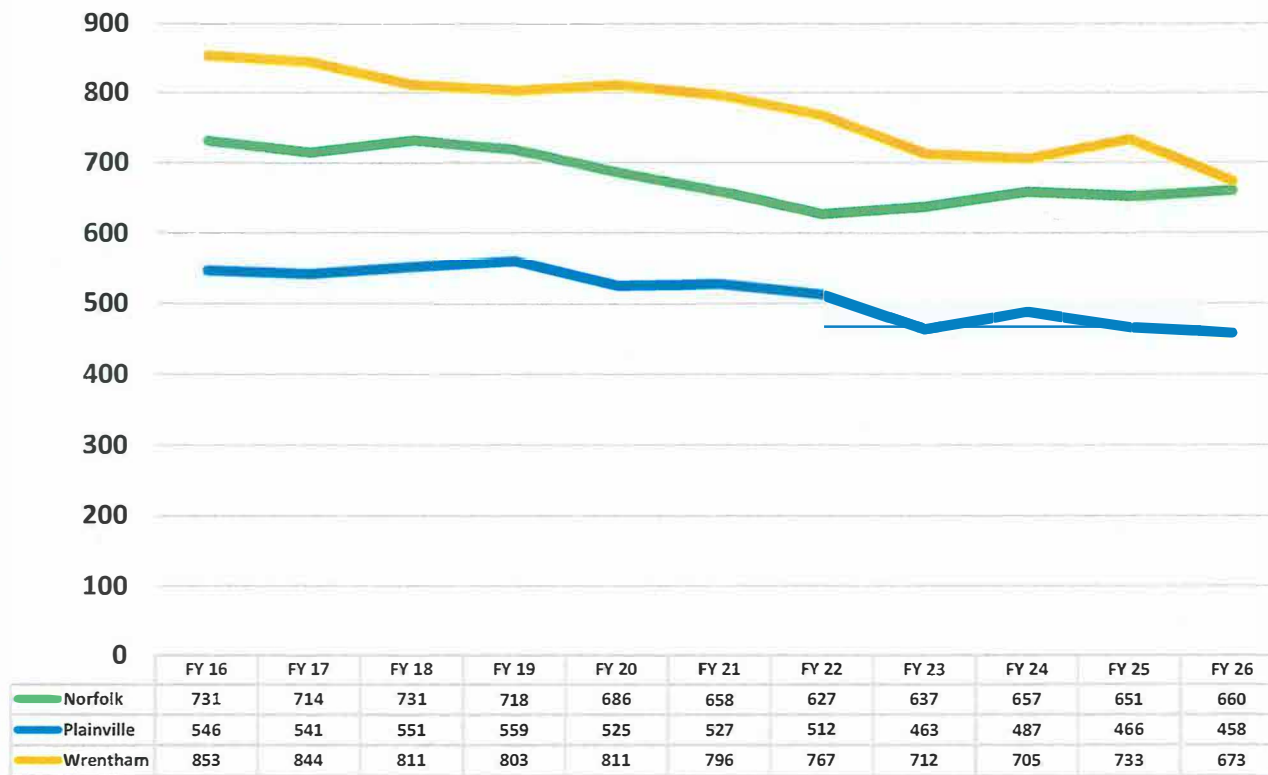
**FY 2027 Proposed Budget Hearing
King Philip Regional School District
School Committee
February 25, 2026**

FY 2026 KP Enrollment as of October 1, 2025

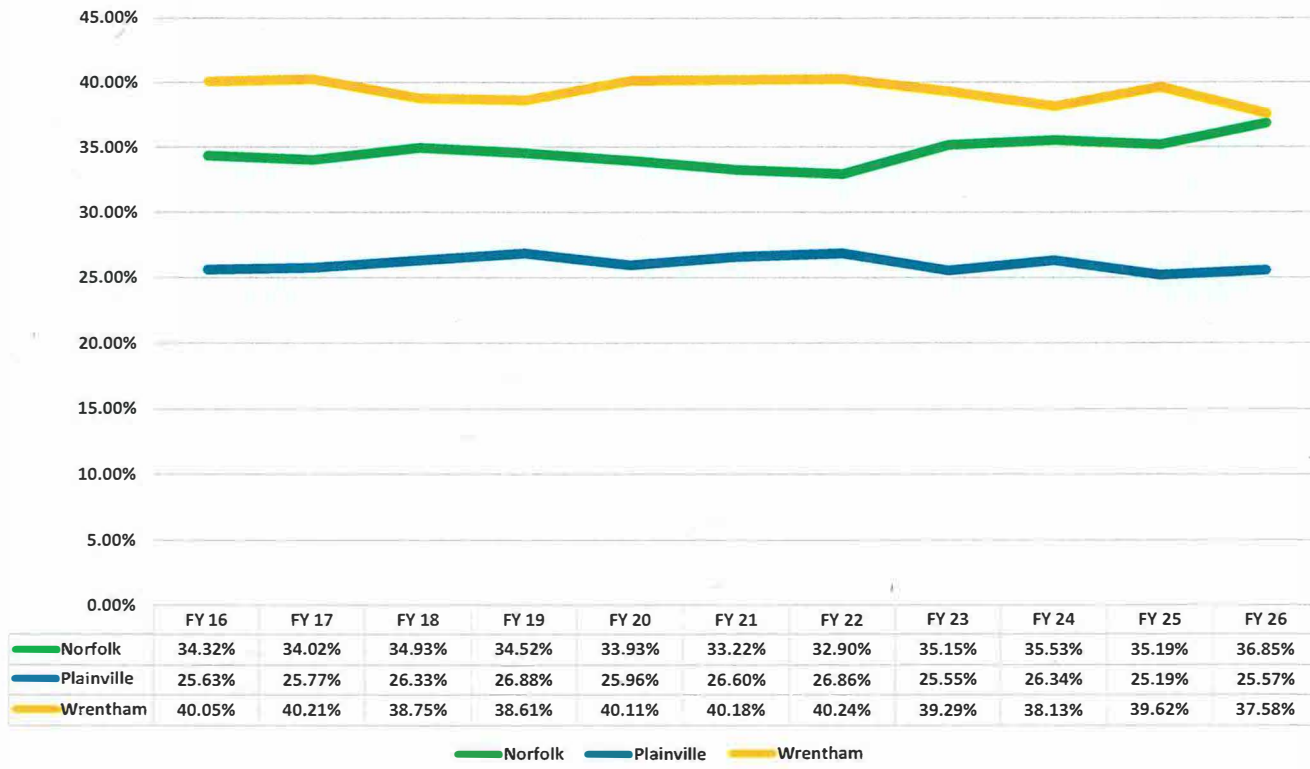
Grade	Norfolk	Plainville	Wrentham	TOTALS
7	132	91	101	324
8	123	91	138	352
9	90	74	101	265
10	115	61	88	264
11	99	64	110	273
12	101	77	135	313
TOTALS	660	458	673	1,791
% of TOTAL	36.85%	25.57%	37.58%	

➤ Above percentages are used to allocate costs above the required local contribution

KP Enrollment by Town



KP Enrollment % by Town



5 Year KP Enrollment Comparison by Town

Town	2022	2023	2024	2025	2026
Norfolk	627	637	657	651	660
Plainville	512	463	487	466	458
Wrentham	767	712	705	733	673
Total	1906	1812	1849	1850	1791

FY 2027 District Revenue Projection

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Projection	Variance
Medicaid Reimbursement	255,876	147,969	233,090	150,000	150,000	-
Interest Income	169,346	284,687	200,036	250,000	200,000	(50,000)
Other Revenue	71,010	36,911	9,648	-	-	-
TOTALS	496,232	469,567	442,774	400,000	350,000	(50,000)

FY 2027 State Aid Projection

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Projection	Variance
Chapter 70	7,771,360	7,885,180	8,089,228	8,379,178	8,518,303	139,125
Transportation Reimbursement	701,772	878,995	847,533	819,219	737,441	(81,778)
Charter Tuition Reimbursement	217,896	416,105	242,544	34,452	68,496	34,044
TOTALS	8,691,028	9,180,280	9,179,305	9,232,849	9,324,240	91,391

- FY 2027 projection is based on release of Governor's budget on January 28, 2026
- Chapter 70 represents minimum \$75 per pupil increase
- Transportation has an 87% reimbursement rate

FY 2027 Total Revenue Projection

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY 2027 Projection	Variance
State Aid (Chp. 70, Charter Reimb. & Transportation)	8,691,028	9,180,280	9,179,305	9,232,849	9,324,240	91,391
District Revenue	466,232	469,566	442,774	400,000	350,000	(50,000)
E&D	400,000	400,000	400,000	300,000	500,000	200,000
Member Town Assessments	27,895,752	29,226,974	31,817,077	33,259,507	33,010,184	(249,323)
TOTALS	37,453,012	39,276,820	41,839,156	43,192,356	43,184,423	(7,932)

- State Aid has dropped from **25.6%** of total revenue in FY 2018 to only **21.6%** in FY 2027, a shift of more than \$1.7 million largely being absorbed by Member Town Assessments.

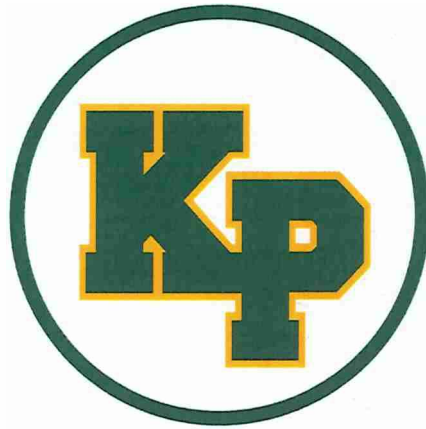
FY 2027 Proposed Budget

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budget	FY27 Proposed Budget	\$ Variance	% Variance
Instruction	23,786,142.00	25,537,203.00	25,255,682.00	27,352,950.00	27,722,759.00	369,809.00	1.35%
Technology	1,075,782.00	910,678.00	924,535.00	957,156.00	1,174,692.00	217,536.00	22.73%
Transportation	1,963,134.00	2,087,173.00	2,244,209.00	2,583,500.00	2,604,534.00	21,034.00	0.81%
Facilities	3,070,968.00	2,833,279.00	2,913,388.00	2,975,824.00	3,030,962.00	55,138.00	1.85%
Insurance & Benefits	7,325,789.00	7,660,145.00	7,712,844.00	8,075,015.00	8,651,477.00	576,462.00	7.14%
Debt Service	1,607,625.00	1,534,500.00	1,461,750.00	1,384,250.00	-	(1,384,250.00)	-100.00%
TOTAL BUDGET	38,829,440.00	40,562,978.00	40,512,408.00	43,328,695.00	43,184,424.00	(144,271.00)	-0.33%

FY 2027 Budget Drivers & Strategic Offsets

Budget Drivers (Increases)	Budget Offsets (Savings)
Personnel & Compensation <ul style="list-style-type: none"> • Staff Contractual Increases: \$900,000 • Health Insurance Premium (10%): \$627,347 • Restored/Added Positions (Instructional and Operations): \$251,569 	Debt & Liability Reductions <ul style="list-style-type: none"> • Retirement of Long-Term Debt: (\$1,384,250) • Norfolk County Pension Assessment Reduction: (\$74,529)
Student Services & Instruction <ul style="list-style-type: none"> • Out-of-District Special Ed Tuition (10%): \$293,142 • Instructional Support (Athletics, Music, Depts.): \$286,604 	Tuition & Prepayment Strategy <ul style="list-style-type: none"> • Special Ed Tuition Prepayment Savings: (\$300,000) • Charter School Tuition Assessment Reduction: (\$244,304)
Operations, Technology & Fixed Costs <ul style="list-style-type: none"> • Facilities, Utilities & Transportation: \$166,229 • Technology Infrastructure & Hardware: \$101,629 	Operational Efficiencies & Attrition <ul style="list-style-type: none"> • Salary Offsets & Staffing Attrition: (\$550,650) • Expiration of Leases & Capital Reductions: (\$133,614)
TOTAL BUDGET DRIVERS: \$2,626,520	TOTAL BUDGET OFFSETS: (\$2,687,347)

FY 2027 PROPOSED BUDGET



ASSESSMENT CALCULATIONS

Statutory Assessment Method

DESE CMR 41.02

The calculation of members' assessments pursuant to the provisions of M.G.L. c. 70 s6
Each such assessment shall be the sum of the following amounts:

- 1) the member's **required local contribution** to the regional school district as determined by the Commissioner;
- 2) the member's share of that portion of the regional school district's net school spending, as defined by M.G.L. c. 70 s. 2, **that exceeds the total required local contribution** for all members, **this share to be allocated pursuant to the assessment provisions of the regional agreement**; and
- 3) the member's share of costs for **transportation, debt service, other capital costs**, and all other expenditures not included in the regional school district's net school spending, **this share to be allocated pursuant to the assessment provisions of the regional agreement.**

Funding Formula Factors

FOUNDATION BUDGET

Foundation Enrollment

- Includes school choice and charter school students

Wage Adjustment

- King Philip = **103.1%**
 - Applied to underlying rates in all functions except instructional equipment, benefits and SpEd tuition

Inflation

- FY 2027 foundation budgets increased by factor of **2.76%**
- Benefits & Fixed Charges category increased by **8.29%**

LOCAL CONTRIBUTION

Aggregate Wealth

- Property Value
- Total Income

Municipal Revenue Growth Factor

Effort Reduction

- Total state target local contribution of **59%**
- Gap between target & RLC reduced by **100%**

Minimum Aid

- All districts receive at least **\$75** per pupil more over prior year

Municipal Revenue Growth Factors

- Calculated annually by Department of Revenue (DOR)
- Quantifies most recent annual percentage change in each community's local revenues, such as the annual increase in Proposition 2½ levy limit, that should be available for schools
- Also includes new growth as percentage of prior year's levy limit, general revenue sharing, and local receipts

**King Philip Regional School District
FY 2027 Member Town Assessments**

Total	Enrollments as of 10/1		
	Norfolk	Plainville	Wrentham
1,791	660	458	673
100.00%	36.85%	25.57%	37.58%

Statutory Assessment Formula		Total		
1	Total Budget	43,184,424	Prior FY Total Budget	43,328,696
2	Less Capital Budget			
3	Operating Budget (1 - 2)	43,184,424		
4	Subtract Non-Net School Spending Items		Prior FY Operating Budget	41,944,446
	Less Transportation	2,604,534		
5	Subtotal (3 - 4)	40,579,890		
	Subtract General Fund Revenues		Actual \$ Variance to Prior FY	1,239,978
	Charter Tuition Reimbursement	68,496		
6	Excess & Deficiency	500,000		
	Interest	200,000	Actual % Variance to Prior FY	2.96%
	Miscellaneous	150,000		
7	Subtotal (5 - 6)	39,661,394		
8	Subtract Chapter 70 State Aid	8,518,303		
9	Net Budget Balance to Fund (7 - 8)	31,143,091		

Statutory Assessment Formula		Total	Norfolk	Plainville	Wrentham
10	Required Local Contribution (RLC) (from DESE)	21,903,941	7,919,468	5,818,829	8,165,644
11	Difference between RLC & Net Budget Balance to Fund (9 - 10)				
	Apportion amount between towns by enrollment %	9,239,150	3,404,712	2,362,664	3,471,774
	Transportation Budget	2,604,534			
	Less Transportation Reimbursement - FY27 Rate	737,441			
	Apportion amount between towns by enrollment %	1,867,093	688,041	477,459	701,593
13	Total Operating Assessment (10 + 11 + 12)	33,010,184	12,012,221	8,658,952	12,339,011
	Capital Budget				
14	Debt Service: Prop 2% excluded	0	0	0	0
	Apportion amount between towns by enrollment %	0	0	0	0
15	Grand Total Assessment (13 + 14)	33,010,184	12,012,221	8,658,952	12,339,011

Comparison to Prior Year		Total	Norfolk	Plainville	Wrentham
16	Prior FY Operating Assessment	31,875,258	11,227,833	8,068,912	12,578,513
17	\$ Variance from Prior FY (13 - 16)	1,134,926	784,388	590,040	(239,502)
18	% Variance from Prior FY (17 + 16)	3.56%	6.99%	7.31%	-1.90%

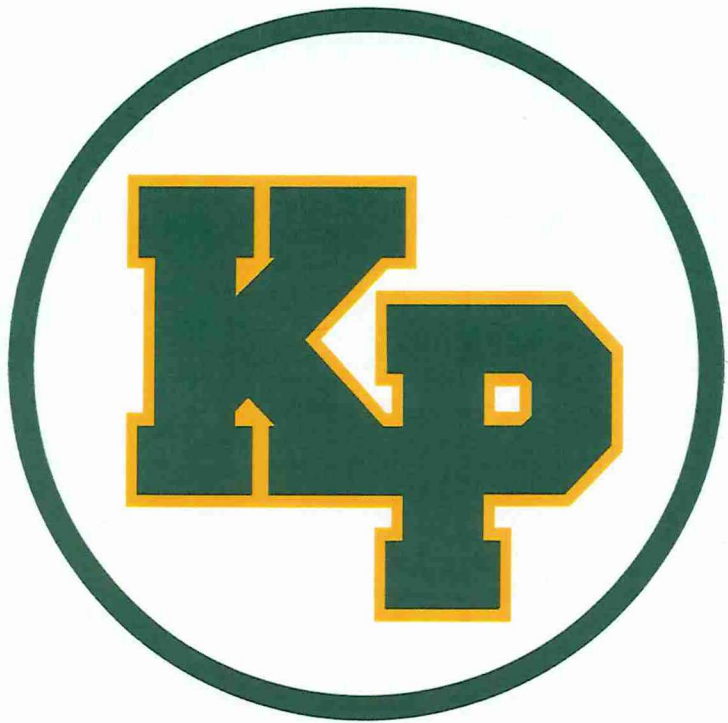
Comparison of Operating Assessment Formulas		Total	Norfolk	Plainville	Wrentham
	Statutory (above, using RLC to start)	33,010,184	12,012,221	8,658,952	12,339,011
	Per-Pupil (using enrollment for all)	33,010,185	12,164,558	8,441,465	12,404,162
	Variance	(1)	(152,337)	217,487	(65,151)

Summary of Factors

Foundation Enrollment	(1)	(16)	(61)
Municipal Revenue Growth Factor	4.21%	7.90%	4.60%
Required Local Contribution	447,750	438,627	(183,633)
Town % of KP Enrollment (for amount over RLC)	36.85%	25.57%	37.58%
FY 2027 Assessment Increase	6.99%	7.31%	-1.90%

Assessment Trends

FISCAL YEAR	ANNUAL ASSESSMENT INCREASES				OPERATING BUDGET VARIANCE
	Norfolk	Plainville	Wrentham	TOTALS	
FY 2019	5.15%	4.62%	0.41%	3.09%	2.88%
FY 2020	2.71%	4.88%	4.22%	3.84%	3.00%
FY 2021	0.19%	0.76%	6.47%	2.83%	2.50%
FY 2022	2.08%	9.99%	4.07%	4.80%	3.58%
FY 2023	3.06%	5.98%	5.03%	4.60%	3.97%
FY 2024	11.18%	1.64%	1.53%	4.77%	3.90%
FY 2025	3.41%	10.81%	-0.09%	3.85%	4.33%
FY 2026	5.19%	0.25%	8.13%	5.01%	4.13%
FY 2027	6.99%	7.31%	-1.90%	3.56%	2.96%
Average FY 19 – FY 27	4.44%	5.14%	3.10%	4.04%	3.47%



QUESTIONS

FY27 KP Assessments with \$100k more E&D & Revised DESE RLC as of 2.13.26

**King Philip Regional School District
FY 2027 Member Town Assessments**

Enrollments as of 10/1			
Total	Norfolk	Plainville	Wrentham
1,791	660	458	673
100.00%	36.85%	25.57%	37.58%

Statutory Assessment Formula	
1	Total Budget
2	Less Capital Budget
3	Operating Budget (1 - 2)
4	Subtract Non-Net School Spending Items Less Transportation
5	Subtotal (3 - 4)
6	Subtract General Fund Revenues Charter Tuition Reimbursement Excess & Deficiency Interest Miscellaneous
7	Subtotal (5 - 6)
8	Subtract Chapter 70 State Aid
9	Net Budget Balance to Fund (7 - 8)

Total
43,184,424
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2,604,534
40,579,890
68,496
500,000
200,000
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39,661,394
8,518,303
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Prior FY Total Budget	43,328,696
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Prior FY Operating Budget	41,944,446
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Actual \$ Variance to Prior FY	1,239,978
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Actual % Variance to Prior FY	2.96%
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Statutory Assessment Formula	
10	Required Local Contribution (RLC) (from DESE)
11	Difference between RLC & Net Budget Balance to Fund (9 - 10) Apportion amount between towns by enrollment %
12	Transportation Budget Less Transportation Reimbursement - FY27 Rate Apportion amount between towns by enrollment %
13	Total Operating Assessment (10 + 11 + 12)
14	Capital Budget Debt Service: Prop 2½ excluded Apportion amount between towns by enrollment %
15	Grand Total Assessment (13 + 14)

Total	Norfolk	Plainville	Wrentham
21,903,941	7,919,468	5,818,829	8,165,644
9,239,150	3,404,712	2,362,664	3,471,774
2,604,534			
737,441			
1,867,093	688,041	477,459	701,593
33,010,184	12,012,221	8,658,952	12,339,011
0	0	0	0
0	0	0	0
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Comparison to Prior Year	
16	Prior FY Operating Assessment
17	\$ Variance from Prior FY (13 - 16)
18	% Variance from Prior FY (17 ÷ 16)

Total	Norfolk	Plainville	Wrentham
31,875,258	11,227,833	8,068,912	12,578,513
1,134,926	784,388	590,040	(239,502)
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