



# 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.



**FY 2027 Proposed Budget**  
**King Philip Regional School District**  
**School Committee**

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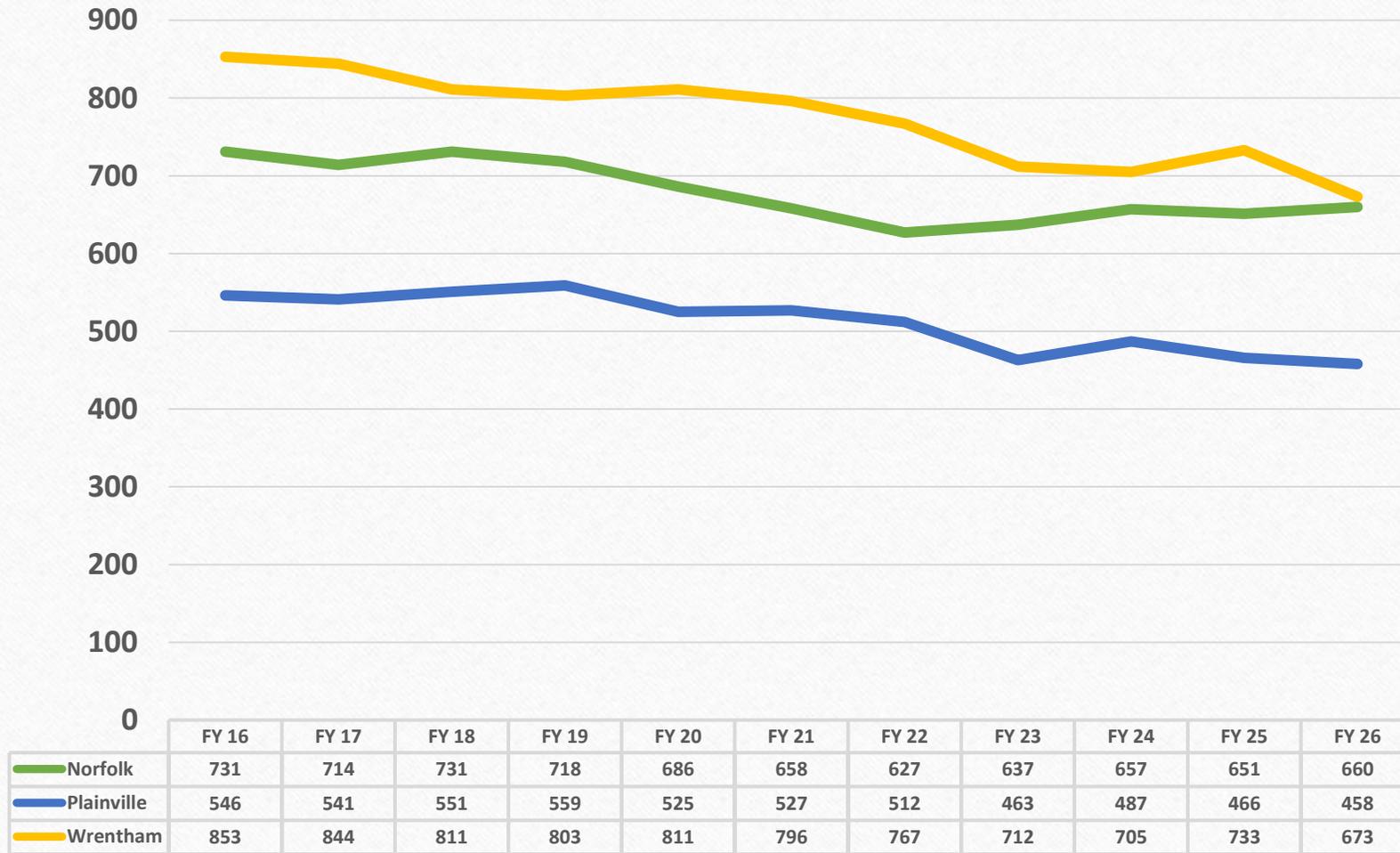
**February 9, 2026**

# FY 2026 KP Enrollment as of October 1, 2025

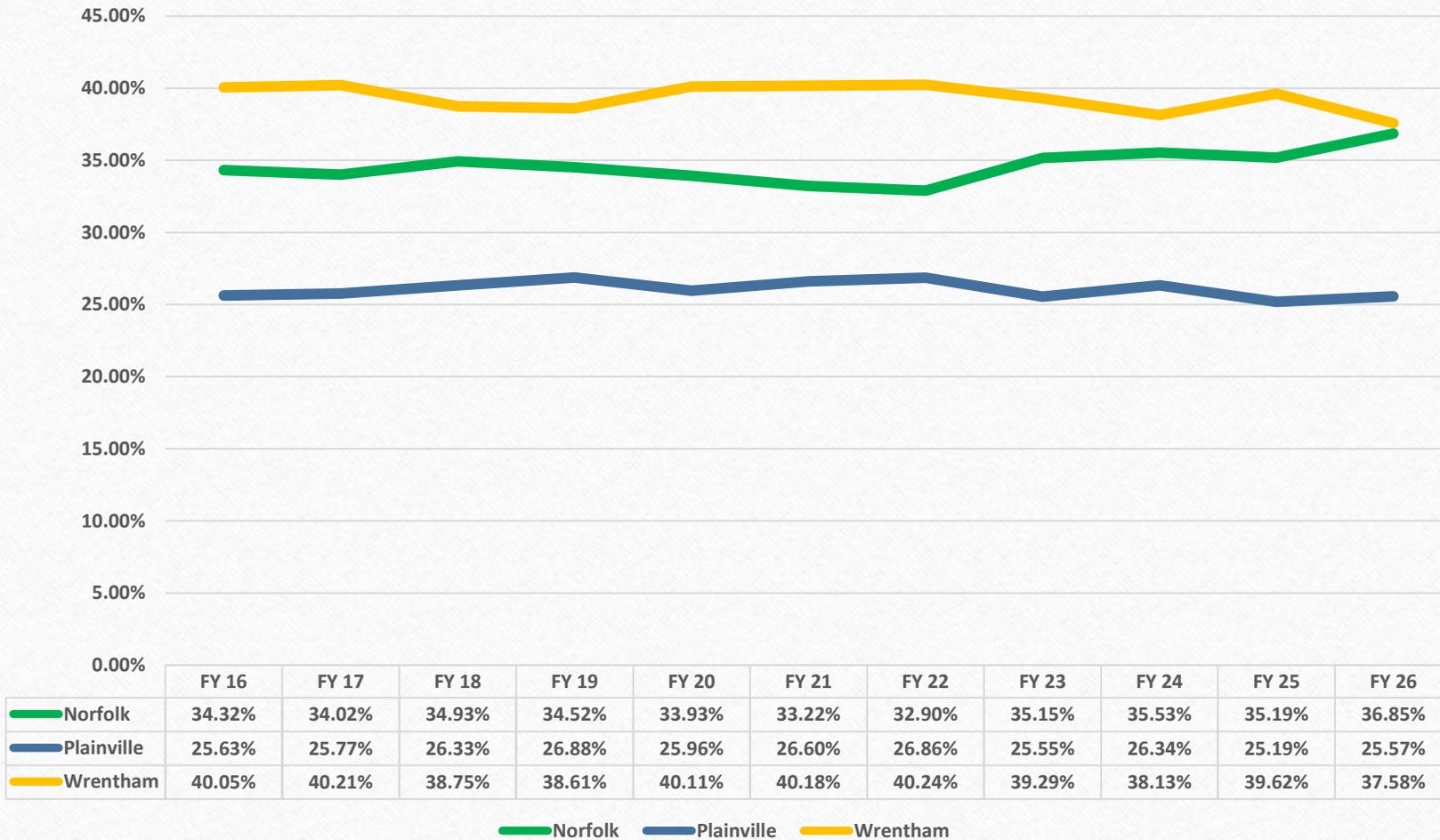
Grade	Norfolk	Plainville	Wrentham	TOTALS
7	132	91	101	324
8	123	91	138	352
9	90	74	101	265
10	115	61	88	264
11	99	64	110	273
12	101	77	135	313
<b>TOTALS</b>	<b>660</b>	<b>458</b>	<b>673</b>	<b>1,791</b>
<b>% of TOTAL</b>	<b>36.85%</b>	<b>25.57%</b>	<b>37.58%</b>	

➤ 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
<b>Total</b>	<b>1906</b>	<b>1812</b>	<b>1849</b>	<b>1850</b>	<b>1791</b>

# FY 2027 District Revenue Projection

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

# FY 2027 State Aid Projection

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

- 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
<b>State Aid</b> (Chp. 70, Charter Reimb. & Transportation)	8,691,028	9,180,280	9,179,305	9,232,849	9,324,240	91,391
<b>District Revenue</b>	466,232	469,566	442,774	400,000	350,000	(50,000)
<b>E&amp;D</b>	400,000	400,000	400,000	300,000	400,000	100,000
<b>Member Town Assessments</b>	27,895,752	29,226,974	31,817,077	33,259,507	33,110,183	(149,324)
<b>TOTALS</b>	<b>37,453,012</b>	<b>39,276,820</b>	<b>41,839,156</b>	<b>43,192,356</b>	<b>43,184,423</b>	<b>(7,933)</b>

- 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%
<b>TOTAL BUDGET</b>	<b>38,829,440.00</b>	<b>40,562,978.00</b>	<b>40,512,408.00</b>	<b>43,328,695.00</b>	<b>43,184,424.00</b>	<b>(144,271.00)</b>	<b>-0.33%</b>

# FY 2027 Budget Drivers & Strategic Offsets

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

# 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

FY 2027 KP Assessments 2-2-26

**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
2	Less Capital Budget	
3	Operating Budget (1 - 2)	43,184,424
4	Subtract Non-Net School Spending Items Less Transportation	2,604,534
5	Subtotal (3 - 4)	40,579,890
6	Subtract General Fund Revenues Charter Tuition Reimbursement Excess & Deficiency Interest Miscellaneous	68,496 400,000 200,000 150,000
7	Subtotal (5 - 6)	39,761,394
8	Subtract Chapter 70 State Aid	8,518,303
9	Net Budget Balance to Fund (7 - 8)	31,243,091

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		Total	Norfolk	Plainville	Wrentham
10	Required Local Contribution (RLC) (from DESE)	21,924,818	7,919,389	5,825,585	8,179,844
11	Difference between RLC & Net Budget Balance to Fund (9 - 10) Apportion amount between towns by enrollment %	9,318,273	3,433,869	2,382,897	3,501,506
12	Transportation Budget Less Transportation Reimbursement - FY27 Rate Apportion amount between towns by enrollment %	2,604,534 737,441 1,867,093	688,041	477,459	701,593
13	Total Operating Assessment (10 + 11 + 12)	33,110,183	12,041,299	8,685,941	12,382,943
14	Capital Budget Debt Service: Prop 2½ excluded Apportion amount between towns by enrollment %	0 0 0	0	0	0
15	Grand Total Assessment (13 + 14)	33,110,183	12,041,299	8,685,941	12,382,943

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)	1,234,925	813,466	617,029	(195,570)
18	% Variance from Prior FY (17 ÷ 16)	3.87%	7.25%	7.65%	-1.55%

# Summary of Factors

Category	Norfolk	Plainville	Wrentham
Foundation Enrollment	(1)	(16)	(61)
Municipal Revenue Growth Factor	4.21%	7.90%	4.60%
Required Local Contribution	447,671	445,383	(169,433)
Town % of KP Enrollment (for amount over RLC)	36.85%	25.57%	37.58%
FY 2027 Assessment Increase	7.25%	7.65%	-1.55%

# 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	7.25%	7.65%	-1.55%	3.87%	2.96%
Average FY 19 – FY 27	4.47%	5.18%	3.14%	4.07%	3.47%



QUESTIONS

FY 2027 KP Assessments 2-2-26

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FY 2027 Member Town Assessments**

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8	Subtract Chapter 70 State Aid
9	Net Budget Balance to Fund (7 - 8)

Total
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Comparison to Prior Year	
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