



Marblehead School Committee Budget Sub-committee

Jennifer Schaeffner
Chairperson

Melissa Clucas
Member

Marblehead School Committee Budget Subcommittee Meeting Minutes

Chair: Jenn Schaeffner

Meeting Date, Time & Location: 10/17/25 9 Widger Road Marblehead, MA Conference Room AND Zoom

Members Present: Jenn Schaeffner, Melissa Clucas

Minutes Respectfully Submitted By: Jenn Schaeffner

Meeting Opening and Introductions ([00:00:00-00:02:00](#))

- a. Budget Subcommittee called to order at 1:05 PM with attendees: Pat Franklin (fincom), Melissa Clucas (School committee), Molly Teetz (Fincom), Michael Pfifferling (Assistant Superintendent of Operations and Finance), Jenn Schaffner (School committee), John Robidoux (Superintendent), and Alec Willsby (Chair of fincom)
- b. No public comments received; agenda reviewed for FY27 budget process kickoff with FY25 school department closeout as first item

FY25 School Department Closeout Update ([00:02:00-00:14:00](#))

- a. School department returning \$466,000 to town from FY25 budget closeout to go to free cash
 - Amount higher than estimated due to transfers using ARPA funding for items purchased before December 2024
 - Transfers ensured ARPA funding spent down before expiration
 - Closeout included surpluses (prepaid tuitions, salary savings from unpaid day during negotiations) and overages (special education costs for out-of-district students not properly budgeted)

b. Committee requested detailed budget-to-actual reporting with line item breakdowns for future reference

- Assistant superintendent explained salary categories: professional (licensed staff), clerical, and other (non-licensed)
- Other major categories: contracted services, supplies, miscellaneous items
- Acknowledged budget reporting accuracy challenges due to software transitions and historical coding issues
- Some staff incorrectly coded as professional salaries in past; Munis software transition expected to resolve categorization issues
- Assistant superintendent committed to cleaner reporting and agreed to send complete FY25 closeout report to all committee members

FY25 FinCom Updates and Revolving Funds Discussion ([00:15:00-00:21:00](#))

a. Free cash certification status and revolving funds reconciliation:

- Free cash certification in process as of October, expected completion January-February 2025 (previous year delayed until May)
- FY25 revolving funds reconciled with balance forwards loaded into Munis system
- Balance boards for revolving accounts issued previous week

b. FinCom review process expansion and budget integration:

- FinCom review expanded over past three years to include revolving accounts alongside general fund budgets for complete property tax impact picture
- Assistant superintendent demonstrated revolving fund offsets within general fund budget (kindergarten tuition revenue offset against teacher/assistant salaries)
- First time any town department showed transparent offsetting in budget presentations

c. Committee requested comprehensive list of all revolving funds and purposes for FY27 budget workshops to enable informed public responses and prevent town meeting misinformation

FY26 Year-to-Date Budget Update and Out-of-District Special Education Discussion ([00:21:00-00:40:00](#))

a. School department reported \$2.8 million unexpended balance in FY26 budget, with \$900,000-\$1 million prepaid for special education tuitions, leaving \$1.8 million uncommitted

- Salaries encumbered until Munis payroll system operational January 1st
- Detailed budget update presentation scheduled for October 30th meeting

b. Out-of-district special education costs total \$6.362 million: \$5.125 million tuition for ~50 students (10% of total budget) plus \$1.237 million transportation

- Net local impact: \$3.562 million tuition and under \$1 million transportation after circuit breaker and IDEA fund offsets
- Tuition ranges from \$70,000 for collaborative programs to \$300,000 for residential placements

c. Circuit breaker provides 75% state reimbursement for costs exceeding \$56,000 threshold, but funding depends on statewide claims versus legislative appropriations

- Extraordinary relief provides additional funding when costs exceed 125% of budget
- 2019 budget crisis with \$900,000 shortfall cited as justification for maintaining reserves

FY27 Capital Planning Discussion and Early Education Feasibility Study **(00:40:00-01:09:00)**

a. Capital project preparation and early education feasibility study planning

- School department preparing capital projects list for town submission pending school committee approval and cost estimates
- Assistant superintendent emphasized presenting all needs to town regardless of affordability to keep items on radar
- FY26 early education feasibility study budgeted to explore expanding preschool programming beyond current IEP-focused model
- Evelyn School considered as potential location for expanded early education services

b. Current preschool programming and expansion opportunities

- Integrated classroom model serves approximately 70 students total with 14-15 students per classroom (8 tuition-paying typical students, up to 7 special education students)
- Local private preschools have waiting lists suggesting market demand for expanded public programming
- Additional programming possibilities include 18-22 year old special education program (currently outsourced) and early intervention services for birth to 3 years old through federal Medicaid funding

c. Capital needs and funding mechanisms

- Preliminary capital needs include high school security upgrades, auditorium improvements, gymnasium refinishing, kitchen classroom renovation, playground safety improvements, wireless access point renewals, and bus replacements from 2013 and 2015

- Technology needs include three-year rolling lease plan for wireless access points to avoid annual capital requests
- Funding options include existing budget capacity, town free cash allocation, debt exclusion overrides, and potential school-specific override requests with historical precedent for bundling school items with town-wide debt exclusion articles

FY27 Budget Planning Discussion and Staffing Analysis (01:09:00-01:37:00)

a. Budget timeline and revenue projections established

- Draft FY27 budget schedule presented with capital planning as current priority
- Next meeting scheduled November 6th
- Preliminary revenue projections show level-funded scenario at \$49.1 million (same as FY26)
- Revenue represents same dollar amount without accounting for contractual increases
- Detailed revenue presentation scheduled for following Wednesday

b. Staffing analysis and budget impact discussed

- Committee requested zero-based budgeting approach examining staffing needs by building based on enrollment projections
- Superintendent noted current process already considers contractual obligations and service requirements
- Enrollment declined 800 students over eight years, requiring staffing justification
- Level funding with contractual increases estimated to require \$1.7 million in cuts
- Potential elimination of approximately 30 professional staff positions (10% of staff)

c. Detailed staffing data requested by school

- Categories include general education teachers, special education teachers, instructional assistants, lunch monitors, operational support, and specialized positions
- Superintendent committed to providing school-by-school breakdowns with justifications
- Data needed to defend budget requests at town meetings and address public concerns about staffing levels relative to enrollment

Budget Calendar Finalization and Next Steps Planning (01:37:00-01:55:00)

a. Budget Calendar and Forecasting Requirements

- Committee reviewed preliminary budget calendar with acknowledgment that additional dates and changes were likely

- Assistant superintendent to provide three-year contract impact estimates for wages budget
- Level service budgets for FY26, FY27, and FY28 already completed based on existing contracts
- Town-wide three-year forecasting needed to illustrate funding challenges across all departments

b. October 28th Meeting Scheduled at 2:30 PM

- Focus on developing staffing analysis methodology with standardized formats by building
- Committee emphasized need for consistent methodology across all schools for proper comparison
- Assistant superintendent needs clear direction before distributing budget packets to principals on November 3rd

c. Staffing Data Requirements

- Comprehensive staffing data requested including caseloads for occupational therapy, physical therapy, speech language pathology, and psychology
- Analysis to examine contracted hours by building rather than student-specific assignments
- Special education director to provide staffing level recommendations and state guidelines for comparison
- Data to be presented in Excel format with detailed breakdowns by school

d. Key Budget Timeline Dates Confirmed

- School budget presentation to Finance Committee: March 23rd or March 30th
- Warrant hearing for capital articles: April 6th
- State of the town presentation: January 28th or February 4th

e. Meeting adjourned at 3:08PM.