

## MONTAGUE FINANCE COMMITTEE

Wednesday, February 7, 2024, at 6:00 p.m.

This meeting was held in person and with public participation via Zoom and recorded:

<https://vimeo.com/911057305>

Finance Committee Vice Chair Dorinda Bell-Upp called the meeting to order at 6:03 PM.

**Finance Committee members present:** Chair Francia Wisniewski (remote) , Vice Chair Dorinda Bell-Upp, Clerk Fred Bowman and members Greg Garrison (remote), Chris Menegoni, and Jennifer Waryas

**Finance Committee members absent:** John Hanold

**Selectboard members present:** Matt Lord (remote)

**Selectboard members absent:** Chair Rich Kuklewicz and Chris Boutwell

**Others present:** Town Administrator Steven Ellis (remote), Assistant Town Administrator Walter Ramsey, Town Accountant Carolyn Olsen, GMRSD Superintendent Brian Beck, GMRSD Director of Business and Operations Joanne Blier, GMRSD School Committee Chair Jane Oakes, Gill Town Administrator Ray Purington, Gill Selectboard member Greg Snedeker, Gill Finance Committee members Claire Chang, Tupper Brown, Sandy Brown, Rebecca Mandel, and Peter Turban, reporter Jeff Singleton, Michael Naughton (remote) and Jesus Leyva (remote)

The meeting was recorded by MCTV as well as by Carolyn Olsen.

### **Meeting minutes:**

Approval of the minutes for January 31<sup>st</sup> was postponed to next week.

### **GMRSD FY25 Budget Presentation:**

The FY25 budget for the GMRSD has a 0.7% increase with increased dependence on School Choice Revolving Fund and Excess and Deficiency (E&D) in order to meet Montague's Affordable Assessment.

The district is hoping that the town will consider adjusting the budgeted excess capacity so they can add back some items that were cut.

Enrollment changes from FY23 to FY24:

- Foundation enrollment (students who live in Gill or Montague and attend any public school other than the FCTS) decreased from 947 to 938 while district enrollment (students who attend GMRSD) increased from 866 to 917.
- Choice In students increased from 95 to 100 while Choice Out students decreased from 183 to 154.
- Charter students decreased from 58 to 49.

FY25 Chapter 70 funding amounts were released on January 24<sup>th</sup> and did not bring the expected additional funding. Preliminary estimates for FY25 were \$602,755 higher than the actual.

This shortfall led to increasing the use of Grants/Revolving Account Budget by \$55,236 and increasing the use of School Choice Revolving Budget by \$76,061. The shortfall was also partially offset by an increase in interest revenue after changing banks.

ESSER funds, which are only being used for summer programs, will end September 30, 2024. The district is planning to avoid layoffs and unemployment for those program employees by moving them into positions coming vacant via retirements.

Superintendent Beck reviewed slides 1-12 of the presentation (presentation included as attachment below).

Ms. Mandel asked from where students were choosing in. Superintendent Beck said that some families who have moved out of town have kept their children in the GMRSD. Greenfield has the most residents who choose into GM.

The small foundation enrollment decrease means the district was “held harmless” relative to Chapter 70 aid, and only received an increase of \$30 per student. Slide 37 explains the FY25 Chapter 70 calculation.

The state calculates Chapter 70 by determining the foundation budget, which is based on the number of students in several categories and multiplying that by a set of spending cost categories. The local contribution is calculated based on a combination of property value and resident income. This is then allocated between local school districts according to enrollment. Chapter 70 is the difference between the foundation budget and local contribution. For FY25, the local contribution for GM increased when the local enrollment at the FCTS decreased and reduced the FCTS share of the local contribution. This increased local contribution for GM in turn reduced the amount of the foundation budget to be funded from Chapter 70.

On the expense side, the district made reductions that had minimal impact on staffing. The benefits budget had included reserves for contract settlement that were moved to other budgets. The tuition budget was also reduced after reviewing out of district placement and adjusting for changes in charter and choice out enrollments.

Mr. Lord asked how sustainable the FY25 budget will be moving forward. Ms. Blier said that with the hold harmless Chapter 70 increase at about \$68,000, Chapter 70 aid should go up in another year or two. If enrollment remains flat as expected and Chapter 70 increases, the district will be able to reduce the current use of reserves.

Mr. Singleton asked what the current GMRSD budget gap was and how much additional funding from the towns was required. Ms. Blier replied that there was no gap because the proposed budget met Montague’s Affordable Assessment.

Ms. Chang asked about demographic forecasting and if it would become more dire. The district has a study that is only a few years old, and they also look at applications for pre-K. At this point enrollment looks flat for future years.

Mr. Ramsey left the meeting at 7:35.

**Senate Bill 303: An Act increasing the Commonwealth’s share of the education foundation budget.**

Mr. Leyva began by noting that the state has shied away from any reconsideration of recalculating the formula for Chapter 70 education funding. If towns don’t actively communicate with legislators, the legislators don’t know there’s an issue. Mr. Leyva acknowledged that people like Jeff Singleton, Tupper Brown, and Mike Naughton have a better understanding of the formula than some legislators, and that even DESE staffers don’t have an intimate knowledge of the effect of the formula on small communities. Mr. Leyva and others began contacting communities to open a conversation and are now asking towns to approve resolutions to support Senate Bill 303 in order to send a message to the state that they should take greater responsibility for

education funding and for things not fixed by the Student Opportunity Act.

Mr. Ellis thanked Mr. Leyva for his advocacy but expressed concern that while it's great to get the legislator's attention, if we're not sure we're advocating for the right thing, we may end up with the wrong thing. Mr. Ellis feels this bill would benefit others more than Montague.

Mr. Leyva said he worked with Mr. Naughton to calculate the impact of the bill on Montague and the calculation showed that Montague could receive an additional \$697K over five years.

Mr. Naughton feels the formula is unfair in several ways, one of which is that local contributions are based on property values and resident income, but towns only tax property values. Mr. Naughton thinks the community contribution percentage should be zero and the state should fund it all. He agrees that that we should put our resources where they get the most results, but Mr. Leyva is only asking for a town meeting vote to support the bill, which is a small effort and would not take away from other efforts.

Mr. Ellis responded that his concern is not the level of effort, but that if we're asking the state to spend more money, he wants to make sure it's done equitably. Mr. Naughton sees this bill as a step towards equity and fairness.

Mr. Lord said that if the goal is for Selectboard and Town Meeting support, it would have to go through the Selectboard for inclusion on the warrant.

There was some discussion about the option of changing the 82% cap, with Mr. Naughton noting that there was no proposed legislation to do that.

Mr. Lord left at 7:55 PM.

Ms. Waryas asked about bringing this to Town Meeting. Mr. Singleton said that another option would be for it to be a petitioned article, which only requires 10 signatures for Annual Town Meeting. Mr. Singleton then expressed frustration that petitioned articles never get the discussion and deliberation they deserve prior to Town Meeting. He wants a process that would let this get public discussion prior to Town Meeting.

**Town Administrator Updates:** none

**Topics not anticipated within 48 hours of posting:** none.

#### **Finance Committee Adjournment**

Mr. Menegoni makes the motion to adjourn at 8:00 PM. Seconded by Ms. Waryas and approved.

Bell-Upp – Aye, Bowman- Aye, Garrison– Aye, Menegoni – Aye, Waryas – Aye, Wisnewski - Aye

Respectfully submitted,  
Carolyn Olsen

**Next Meeting** – February 14, 2024

#### **Documents and exhibits:**

Minutes of January 31, 2024

GMRSD FY25 Budget Presentation

**Gill-Montague Regional School District**

**FY25 Proposed Budget**

**February 7, 2024**

# FY25 Budget Schedule

January 9, 2024 School Committee Meeting

- Preliminary Budget Presentation to School Committee

January 23, 2024 School Committee Special working Meeting

- Review of line item budget
- Budget Discussions

January 30, 2024 School Committee Meeting

- Budget Discussions
- Vote Preliminary FY24 Budget (Must be prior to February 1st)

Minimum Contribution and State Aid numbers are necessary to accurately estimate Assessments. Assessments will be estimated after the State Budget is released in Mid-January

February 7, 2024 Budget meeting with Town Officials – 6 pm Montague Town Hall meeting Room

Town of Montague & Town of Gill Select Board/Finance Committee's meet with GMRSD School Committee representatives, Superintendent and Director of Business & Operations regarding FY25 Budget.

# FY25 Budget Schedule, continued

February 13, 2024 School Committee Meeting

- Budget Discussions
- Public Hearing
  - Budget must be available to be viewed 48 hours prior
  - Public Hearing must be held by February 15th

February 27, 2024 School Committee Meeting

- Budget Discussions

March 12, 2024 School Committee Meeting

- FY25 Budget Vote
  - Two thirds vote required
  - Budget must be voted 45 days prior to 1<sup>st</sup> town meeting, but no later than March 31<sup>st</sup>

May, 2024

Town meetings – projected dates:

- Town of Gill – 1st Monday (May 6<sup>th</sup>)
- Town of Montague – 1st Saturday (May 4<sup>th</sup>)

# FY25 Major Budget Themes



## Enrollment

Enrollment in district stable. Decline in Choice out/Charter enrollment Foundation Enrollment declined by just 9 students.



## FY25 Budget Increase

Budget increase of 0.7% with increased dependence on School Choice Revolving & E&D  
Based on Montague's Affordable Assessment



## Student Opportunity Act

Continuation of SOA in Foundation Budget calculation did NOT lead to higher state aid for GMRSD



## Stimulus Funds

ESSER III FY25 allocation of \$210K for summer programming and purchases.



## Staffing & Resource Needs

Continuation of Pandemic related Academic and Social Emotional Staffing needs

## GILL-MONTAGUE REGIONAL SCHOOL DISTRICT ANNUAL DISTRICT STRATEGIC OBJECTIVES

**DISTRICT VISION** – The Gill-Montague Regional School District is a community that empowers every student for continuous learning, active citizenship, and personal fulfillment.

**THEORY OF ACTION** - The pandemic resulted in substantial disruptions to student learning for more than a year. In order for our students to recover from lost learning opportunities, we committed to the following priorities in the development and implementation of the district and school-based annual strategic plans:

- Foster a sense of belonging and partnership among students and families
- Continuously monitor students' understanding
- Ensure strong grade-appropriate instruction, with scaffolding to provide access to new content and skills

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## District Long Term Goals (2021 – 2024)

### #1 ENGAGEMENT FAMILY:

Our schools will welcome and engage families as active partners to support the academic and social-emotional development of students

### #2 ENGAGEMENT STUDENTS:

Staff will welcome and engage students as active partners in their learning, who take pride in their efforts, and make positive contributions to the school

### #3 GROWTH & ACHIEVEMENT:

Educators will regularly monitor the impact of instruction on student learning and will make adjustments to maximize student growth and achievement

### #4 GRADE-APPROPRIATE INSTRUCTION:

Educators will deliver grade-appropriate instruction with high expectations for all students and provide scaffolding to ensure access to learning

### #5 INCLUSION & EQUITY:

Educators commit to creating an inclusive and equitable school environment that provides relevant and accessible educational opportunities, embodies social justice practices, and affirms all students' cultures and identities

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## NEW DISTRICT LONG-TERM GOALS FALL 2024-SPRING 2027

- Current three-year goals end in June 2024
- Process of establishing new long-term goals
  - Gathering information
    - Stakeholder listening sessions
    - Surveys
      - Faculty/staff
      - Parent/caregiver
      - Student
    - Review of student data
  - Administrative Team collates information from above areas and proposes new goals to School Committee in late August/early September

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# Districtwide

## Initiatives and Grants:

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### Social-Emotional Learning and Mental Health Grant

- We are in the third and final year of this grant. This year, we are focusing on all of the goals provided by our consultant. The goals include reviewing and adopting an elementary social-emotional curriculum, training on screening for mental health concerns and threat assessments, and refining school-based behavioral supports and systems.

### Cultural Responsive Practices Leadership Academy

- The team is in year two of this academy and is receiving professional development regarding responsive practices and anti-bias/anti-racist pedagogy. The group will establish a definition of Culturally Responsive Practices in GMRSD by which we will evaluate curriculum, systems, and procedures.

### Multi-Tiered Systems of Support Math Recovery Academy

- Our elementary Math Interventionists are taking part in this three year academy. Benefits of this academy include taking the Math Specialist and Champion courses. Once the Champion courses are completed, the Math Interventionists will be able to instruct district educators in Math Recovery, as opposed to educators having to go through the Math Recovery company.

- **DESE Cohort on Practices to Improve Chronic Absenteeism**

Technical support and webinar access from DESE to support positive school attendance.

### Transition to New IEP

New IEP form which was established by DESE. The new form and process includes more inclusive instruction and collaboration between classroom teachers and parents/caregivers.

# Secondary Schools

- Social-emotional screeners & skills based psychoeducational groups
- Common writing assessment three times a year to measure growth in student writing
- Rich and robust Arts and Music curriculum Substantial increase in participation
- Updated Pool and Theater facilities
- No fee Athletics

## Turners Falls High School

- Maker Space
- Dual Enrollment courses
- Advanced Placement Courses in-person & via Virtual High School
- Grade 9 & 10 I-Ready Diagnostic Assessment in Math & ELA
- Innovation Career Pathways
  - Health Care & Social Assistance
  - Manufacturing
    - Project Lead the Way courses
      - Introduction to Engineering Design
      - Principles of Engineering
      - Computer Integrated Manufacturing
  - Environmental and Life Sciences
- Advisory & Guided Academic Progress (GAP)
- Student Council and other leadership opportunities for students

## Great Falls Middle School

- I-Ready Diagnostic Assessment in Math and ELA & Intervention Program
- Middle School teaming model & Developmental Designs Approach
- Addition of theater arts courses
- Wilson Reading Intervention
- Student Council

# Elementary Schools

- Coordinated, Evidence-Based Academic Curriculum:
  - ELA – Wit & Wisdom, Geodes, Heggerty, and Foundations
  - Math – Bridges and Number Corner
  - Science – Mystery Science
- Increase in Sensory Pathways
- Updated Math & Literacy plans with grade specific assessment calendars
- Alignment of literacy practices with the Science of Reading
- Reading and Math Interventionists
- STEM special weekly for all students
- Implementation of Social-Emotional Learning Curriculum – *Second Steps*
- Responsive Classroom
- Quality Tier 1 and Tier 2 support for students – academic, social, emotional, and behavioral
- Classroom paras in all kindergarten and 1<sup>st</sup> grade classrooms
  - Skill development, improve adult to student ratio in early child education, and address pandemic learning loss

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# Curriculum, Instruction, and Assessment

## Curriculum

- Grade-Level material with scaffolds in place to support learning gaps
- Implementation of Social-Emotional Curriculum at elementary level
- Establishing a curriculum review cycle for older curriculum at the secondary level
- Implementation of districtwide English as a Second Language (ESL) Curriculum

## Instruction

- Differentiated to meet the needs of all students
- Specific interventions for students as needed; reading, math, social-emotional
- Adjustment to practice based on student data; three times a year data meetings

## Assessment

- K-12 I-Ready Diagnostic in Math; 4-12 I-Ready Diagnostic in Reading; & K-3 DIBELS Reading Diagnostic
- Secondary focus on writing by using common assessments
- Elementary Literacy and Math Plans and Assessment Calendars

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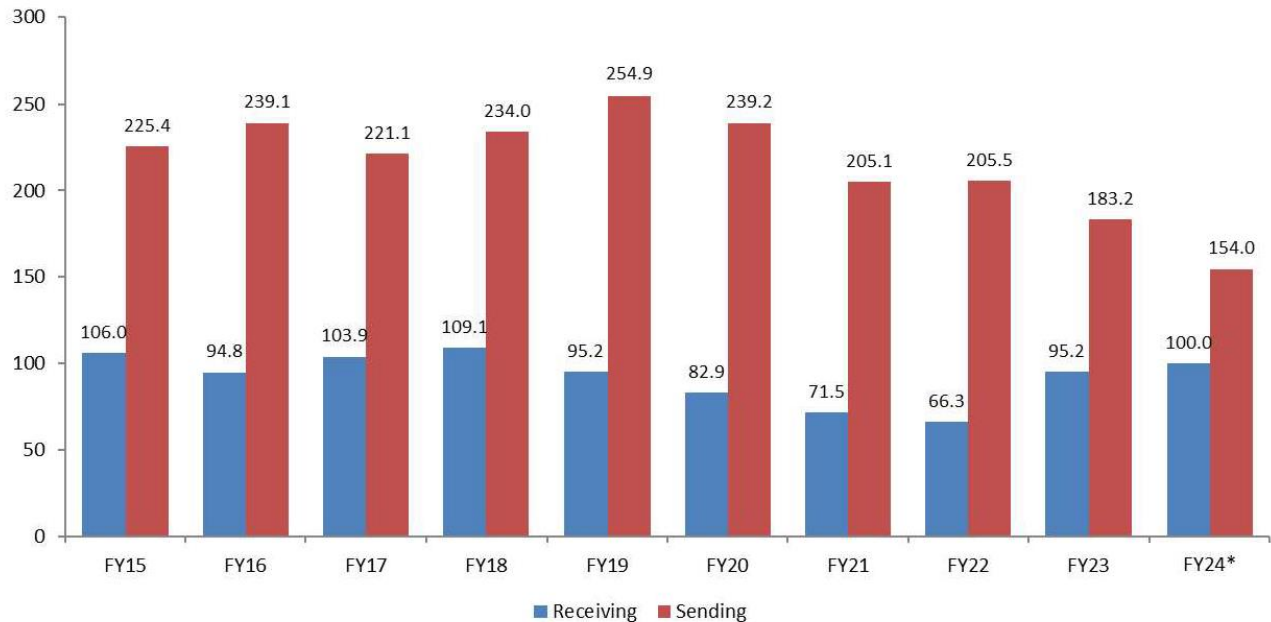
# Student Enrollment and how it impacts our Revenue



## District Enrollment Trends

| YEAR                  | FY14  | FY15  | FY16  | FY17  | FY18  | FY19  | FY20  | FY21 | FY22 | FY23 | FY24 |
|-----------------------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|
| Foundation Enrollment | 1,098 | 1,089 | 1,091 | 1,078 | 1,099 | 1,072 | 1,072 | 974  | 1020 | 947  | 938  |
| District Enrollment   | 1,010 | 1,000 | 947   | 951   | 976   | 941   | 934   | 849  | 842  | 866  | 917  |
|                       |       |       |       |       |       |       |       |      |      |      |      |
| Year                  | FY14  | FY15  | FY16  | FY17  | FY18  | FY19  | FY20  | FY21 | FY22 | FY23 | FY24 |
| Choice In             | 97    | 106   | 95    | 104   | 109   | 95    | 83    | 72   | 66   | 95   | 100  |
| Choice out            | 195   | 225   | 239   | 221   | 234   | 255   | 239   | 205  | 206  | 183  | 154  |
|                       |       |       |       |       |       |       |       |      |      |      |      |
| YEAR                  | FY14  | FY15  | FY16  | FY17  | FY18  | FY19  | FY20  | FY21 | FY22 | FY23 | FY24 |
| Charter               | 60    | 70    | 69    | 69    | 56    | 59    | 61    | 66   | 72   | 58   | 49   |

## Gill-Montague school choice enrollment trends



\*Preliminary

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## Enrollment variations

- In district enrollment = Students who attend our school buildings
  - From member towns of Gill & Montague
  - Tuition from Erving
  - School Choice In
- Foundation Enrollment = Students who live in our member towns (Montague & Gill) and attend any public schools. This includes students who attend school at:
  - GMRSD schools
  - Charter Schools
  - Choice out to other public schools (i.e.: Greenfield, Frontier, etc.)
- Students that are home schooled or attend private schools are not included in Foundation Enrollment or In-district enrollment numbers
- Foundation Budget = A district's foundation budget is determined by multiplying the number of students at each grade level and demographic group by a state set of education spending categories

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## FY25 Foundation Budget & Chapter 70

- FY25 Chapter 70 was released on January 24, 2024 and did not bring extra funding as anticipated.
- Foundation Budget rates did continue to phase in through FY27 at a rate of 1/6<sup>th</sup> per year, increasing categories as anticipated
- This would increase such categories as Guidance & Psychological services, Special Education, English Learners and Low Income students.
- Inflation rate as expected was only 1.35%
- GMRSD Foundation Enrollment declined by 9 students, relatively flat. Our In-District Enrollment continues to increase while we continue to see a decline in our Choice & Charter out enrollments.
- Low Income Enrollment is based on 185% of the federal poverty level. Over 60% of GMRSD Students fell into this category in the Chapter 70 calculation

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## How does the Chapter 70 formula work

- A District's "foundation budget" is designed to represent the total cost of providing an adequate education for all students.
  - STEP 1: A district's foundation budget is determined by multiplying the number of students at each grade level and demographic group by a set of education spending cost categories.
  - STEP 2: Local required contribution is calculated to determine the minimum amount each municipality can contribute to support education in their community based on a combination of their property value and income earned by residents.
  - STEP 3: The difference between Foundation budget and Local required contribution = Chapter 70. If this number is lower than the prior year Chapter 70, then the district is "held harmless" and receives at least the same amount as the prior year.

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## Gill-Montague Regional School District Historical Enrollment/Chapter 70

|             |                          | FY19          | FY20       | FY21       | FY22          | FY23       | FY24          | Preliminary FY25     | Actual FY25   |
|-------------|--------------------------|---------------|------------|------------|---------------|------------|---------------|----------------------|---------------|
| A           | Enrollment               | 1,099         | 1,072      | 1,074      | 970           | 1,020      | 947           | 950                  | 938           |
| B           | % Change                 | 1.95%         | -2.46%     | 0.19%      | -9.68%        | 5.15%      | -7.16%        | 0.32%                | -0.95%        |
| C           | Foundation Budget        | 12,227,503    | 12,729,673 | 13,224,253 | 12,355,223    | 14,265,560 | 14,525,789    | 15,548,116           | 15,157,400    |
| E           | Foundation Per Pupil     | 11,126        | 11,875     | 12,313     | 12,737        | 13,986     | 15,339        | 16,366               | 16,159        |
| X           | Foundation per pupil Inc | 3.3%          | 6.7%       | 3.7%       | 3.4%          | 9.8%       | 9.7%          | 6.7%                 | 5.3%          |
| F           | District Contribution    | 6,132,607     | 6,160,944  | 6,123,497  | 6,065,329     | 6,487,509  | 6,845,441     | 6,982,350            | 7,361,875     |
|             |                          | 2%            | 0%         | -1%        | -1%           | 7%         | 6%            | 2.0%                 | 7.5%          |
| G           | Chapter 70 Aid           | 6,217,984     | 6,568,729  | 7,100,756  | 7,129,856     | 7,778,051  | 7,834,871     | 8,565,766            | 7,863,011     |
| H           | Incr from prior year     | 32,970        | 350,745    | 532,027    | 29,100        | 677,295    | 56,820        | 730,895              | 28,140        |
|             |                          | Hold harmless | SOA Impact | SOA Impact | Hold harmless | SOA Impact | Hold harmless | Potential SOA Impact | Hold harmless |
| I=C - F - G | Hold harmless amount     | (123,088)     | 0          | 0          | (839,962)     | 0          | (154,523)     |                      | (67,486)      |

If our enrollment remains stable, we should continue to see an increased amount of Chapter 70 in years to come as a result of SOA.

### FY25 Chapter 70 Apportionment of Local Contribution Across School Districts

| 192 Montague   | Montague | Gill Montague | Franklin County | Combined Total for All Districts |
|--|----------|---------------|-----------------|----------------------------------|
| <u>Prior Year Data (for comparison purposes)</u>   |          |               |                 |                                  |
| 1 FY24 foundation enrollment   | 1        | 842           | 93              | 936                              |
| 2 FY24 foundation budget   | 16,491   | 12,916,825    | 1,986,356       | 14,919,671                       |
| 3 Each district's share of municipality's combined FY24 foundation                           | 0.11%    | 86.58%        | 13.31%          | 100.00%                          |
| 4 FY24 required contribution   | 7,445    | 5,831,520     | 896,774         | 6,735,739                        |
| <u>FY25 apportionment of contribution among community's districts</u>                        |          |               |                 |                                  |
| 5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25) |          |               |                 | 7,039,520                        |
| 6 FY25 foundation enrollment   | 1        | 838           | 74              | 913                              |
| 7 FY25 foundation budget   | 16,860   | 13,541,878    | 1,616,542       | 15,175,280                       |
| 8 Each district's share of municipality's total FY25 foundation                              | 0.11%    | 89.24%        | 10.65%          | 100.00%                          |
| 9 <b>FY25 Required Contribution</b>  | 7,821    | 6,281,816     | 749,883         | 7,039,520                        |
| 10 <b>Change FY25 to FY24 (9 - 4)</b>  | 376      | 450,296       | -146,891        | 303,781                          |

The combined totals on lines 5 and 9 may differ due to rounding.



**FY25 Chapter 70 Apportionment of local Contribution Across School Districts**

| 106 Gill   | Gill Morue :Franklin County |         | Combin edTotal<br>All Districts |
|--|-----------------------------|---------|---------------------------------|
| <u>Previous Year Data (for comparison)</u>   |                             |         |                                 |
| 1 FY24 foundation enrollment   | 105                         | 15      | 120                             |
| 2 FY24 foundation budget   | 1,608,964                   | 320,380 | 1,929,344                       |
| 3 Each district's share of municipality's remaining FY-24 foundation                         | 83.33%                      | 16.51%  | 100.00%                         |
| 4 FY24 required contribution   | 1,013,921                   | 201,894 | 1,215,815                       |
| <u>FY25 apportionment of contribution among municipality's districts</u>                     |                             |         |                                 |
| 5 FY25 total unapportioned required contribution ('municipal contribution' tab row 19 or 25) |                             |         | 1,268,919                       |
| 6 FY25 foundation enrollment   | 100                         | 13      | 113                             |
| 7 FY25 foundation budget   | 1,615,522                   | 283,987 | 1,900,000                       |
| 8 Each district's share of municipality's total FY25 foundation                              | 85.05%                      | 14.95%  | 100.00%                         |
| 9 FY25 Required Contribution   | 1,080,059                   | 189,850 | 1,269,909                       |
| 10 Change FY25 to FY24 (9 - 4)   | 65,138                      | -12,034 | 53,104                          |

The combined totals on lines 5 and 9 may differ due to rounding.



# Balancing the Budget

## FY25 Budget Reconciliation Revenues

After the release of Chapter 70, we were able to adjust some revenue lines as well as some expense lines to balance the budget. While we lost \$702,755 from our State aid revenue line, we were able to revise some of the other revenue lines to minimize the need for expenditure reductions to just \$509,131.

| REVENUE TO SUPPORT FY25 ALL FUNDS         | FY25 Preliminary Budget | Budget adjustments | FY25 Adjusted Budget |
|---|-------------------------|--------------------|----------------------|
| CHAPTER 70 STATE AID REVENUE              | 8,565,766               | (702,755)          |                      |
| MEDICAID REIMBURSEMENT REVENUE            | \$ 100,000              |                    | 100,000              |
| MEDICAID CONTRA REVENUE                   | \$ (47,000)             |                    | (47,000)             |
| INTEREST INCOME                           | \$ 80,000               | 52,000             | 132,000              |
| EXCESS AND DEFICIENCY                     | \$ 500,000              |                    | 500,000              |
| ERVING TUITION                            | \$ 980,000              |                    | 980,000              |
| CHARTER REIMBURSEMENT                     | \$ 200,000              | (43,500)           | \$ 156,500           |
| CHAPTER 71 TRANSP REIMB                   | \$ 451,800              |                    | 451,800              |
| TOTAL OPERATING ASSESSMENT                | \$ 13,744,186           | 53,827             | \$ 13,798,013        |
| CAPITAL DEBT ASSESSMENT (HS)              | \$ 114,555              |                    | 114,555              |
| <b>TOTAL OPERATING AND CAPITAL BUDGET</b> | <b>\$ 24,689,307</b>    | <b>(640,428)</b>   | <b>\$ 24,048,879</b> |
| GRANTS/REVOLVING ACCOUNT BUDGET           | \$ 1,667,202            | 55,236             | \$ 1,722,438         |
| TRANSPORTATION REVOLVING                  | \$ 300,000              | -                  | \$ 300,000           |
| ESSER GRANT FUNDS                         | \$ 210,000              | -                  | \$ 210,000           |
| CIRCUIT BREAKER REVOLVING BUDGET          | \$ 210,000              | -                  | \$ 210,000           |
| SCHOOL CHOICE REVOLVING BUDGET            | \$ 1,100,000            | 76,061             | \$ 1,176,061         |
| <b>TOTAL OTHER FUNDS PROJECTED BUDGET</b> | <b>\$ 3,487,202</b>     | <b>\$ 131,297</b>  | <b>3,618,499</b>     |
| <b>ALL FUNDS</b>                          | <b>28,176,509</b>       | <b>(509,131)</b>   | <b>\$ 27,667,378</b> |

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## FY25 Expenditure Reconciliation

Reconciling the expenditure side of the budget was much more challenging. However, we were able to minimize the impact of staffing by revisiting other expense lines such as Tuition, insurance and supplies, as well as a greater reliance on revolving accounts.

| FY25 Expenditure Adjustments - Reconciliation | General Fund     | Other Funds    |
|---|------------------|----------------|
| Supply/services Reductions                    | (84,900)         | 13,300         |
| Staffing Adjustments/changes                  | 40,531           | 117,997        |
| Tuition Adjustments                           | (282,744)        |                |
| Benefits Adjustments                          | (313,315)        |                |
| <b>Total Budget Adjustments</b>               | <b>(640,428)</b> | <b>131,297</b> |

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## REVISED FY25 Budget

| FY25 Expense Summary        | FY25 GENERAL FUND | FY25 CIRCUIT BREAKER BUDGET | FY25 CHOICE BUDGET | FY25 ESSER GRANT | FY25 GRANTS/ REVOLVING BUDGET | FY25 ALL FUNDS    |
|-----------------------------|-------------------|-----------------------------|--------------------|------------------|-------------------------------|-------------------|
| ADMINISTRATION (1000)       | 709,295           | -                           | -                  | -                | -                             | 709,295           |
| INSTRUCTIONAL (2000)        | 11,464,724        | -                           | 939,226            | 174,000          | 559,698                       | 13,137,648        |
| STUDENT SERVICES (3000)     | 1,222,073         | 12,729                      | 62,617             | 36,000           | 1,124,726                     | 2,458,145         |
| OPERATIONS (4000)           | 2,324,554         | -                           | 68,478             | -                | -                             | 2,393,032         |
| BENEFITS & INSURANCE (5000) | 5,301,691         | -                           | -                  | -                | 34,386                        | 5,336,077         |
| COMMUNITY PROGRAM (6000)    | 1,400             | -                           | -                  | -                | 25,397                        | 26,797            |
| TUITION (9000)              | 2,910,587         | 197,271                     | 105,740            | -                | 278,231                       | 3,491,829         |
| CAPITAL DEBT (8000)         | 114,555           | -                           | -                  | -                | -                             | 114,555           |
| <b>TOTAL BUDGET</b>         | <b>24,048,879</b> | <b>210,000</b>              | <b>1,176,061</b>   | <b>210,000</b>   | <b>2,022,438</b>              | <b>27,667,378</b> |
| Overall Increase            |                   |                             |                    |                  |                               | 191,420           |
|                             |                   |                             |                    |                  |                               | 0.7%              |



# Where Does Our Funding Come From

## Chapter 70

Chapter 70 is the MGL that establishes funding

28.4%

requirements for school districts in Massachusetts and provides state aid to support school operations.

## Grant & Revolving Accounts

School Choice and Circuit Breaker Revolving accounts, Grants (including ESSER Grants, and other smaller revolving accounts the District uses

to support the Budget.

13.1%

## Other Revenue: E&D,

Medicaid, Interest, Charter Reimbursement

3%



## Town Assessments

Local funds collected primarily through property taxes from

our member districts.

50.3%

## Erving Tuition

The Town of Erving pays tuition to the

agreement established in the 1980's District for their 7-12 students to attend Great Falls Middle & Turners Falls High School through a tuition

3.6%

that uses prior year expenses and enrollment to determine a cost per pupil.

## Transportation Reimbursement

MGL Chapter 71 provides transportation reimbursement to regional school districts projected at approximately 75% of the total cost of eligible riders

1.6%

from the previous year.

# Montague's Affordable Assessment

- Beginning in FY2010, the Town of Montague agreed to dedicate 48.5% of its available revenues to the GMRSD assessment.
- The agreement was formalized in a document known as "The Compact".
- We begin our budget process by using this estimate to determine the increase to the Montague Assessment and then calculate the equivalent assessment increase for the Town of Gill.
- After the Governor's budget is released, (which includes each town's required local contribution), we calculate both of the town's actual assessments for the new school year.

## Historical Town Assessments & FY25 Preliminary Town Assessments

| Montague                 | Montague's<br>FY19<br>Assessment | Montague's<br>FY20<br>Assessment | Montague's<br>FY21<br>Assessment | Montague's<br>FY22<br>Assessment | Montague's<br>FY23<br>Assessment | Montague's<br>FY24<br>Assessment | Montague's<br>FY25<br>Assessment | \$<br>Change   | %<br>Change  |
|--------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------|--------------|
| Operating                | 9,612,618                        | 10,035,821                       | 10,545,377                       | 10,773,745                       | 11,227,134                       | 11,698,714                       | 12,036,367                       | 337,653        | 2.89%        |
| Capital                  | 198,542                          | 193,916                          | 186,891                          | 177,109                          | 114,333                          | 110,477                          | 107,075                          | (3,402)        | -3.08%       |
| <b>Total Assessment</b>  | <b>9,811,160</b>                 | <b>10,229,737</b>                | <b>10,732,268</b>                | <b>10,950,854</b>                | <b>11,341,467</b>                | <b>11,809,191</b>                | <b>12,143,442</b>                | <b>334,251</b> | <b>2.83%</b> |
| Operating Assess. Change | 4.86%                            | 4.27%                            | 4.91%                            | 2.04%                            | 3.57%                            | 4.12%                            | 2.83%                            |                |              |

| Gill                     | Gill's<br>FY19<br>Assessment | Gill's<br>FY20<br>Assessment | Gill's<br>FY21<br>Assessment | Gill's<br>FY22<br>Assessment | Gill's<br>FY23<br>Assessment | Gill's<br>FY24<br>Assessment | Gill's<br>FY25<br>Assessment | \$<br>Change  | %<br>Change  |
|--------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|---------------|--------------|
| Operating                | 1,619,622                    | 1,634,027                    | 1,785,887                    | 1,711,376                    | 1,741,616                    | 1,680,351                    | 1,761,646                    | 81,295        | 4.84%        |
| Capital                  | 10,548                       | 8,968                        | 9,735                        | 13,259                       | 9,672                        | 8,803                        | 7,480                        | (1,323)       | -15.02%      |
| <b>Total Assessment</b>  | <b>1,630,170</b>             | <b>1,642,995</b>             | <b>1,795,622</b>             | <b>1,724,635</b>             | <b>1,751,288</b>             | <b>1,689,154</b>             | <b>1,769,126</b>             | <b>79,972</b> | <b>4.73%</b> |
| Operating Assess. Change | -0.03%                       | 0.79%                        | 9.29%                        | -3.95%                       | 1.55%                        | -3.55%                       | 4.73%                        |               |              |

|   |       |  |  |  |  |  |  |                |  |
|---|-------|--|--|--|--|--|--|----------------|--|
| <b>Preliminary Operating Assessment Increase:</b> |       |  |  |  |  |  |  | <b>418,948</b> |  |
| Montague's Average increase                       | 3.80% |  |  |  |  |  |  |                |  |
| Gill's Average Increase                           | 1.26% |  |  |  |  |  |  |                |  |

## FY25 Town Assessment Calculation

| Following is the affordable assessment calculation based on the initial Affordable assessment received from the Town of Montague |                            |  |                                   |  |  |                                 |   |            |                  |             |                                   |
|--|----------------------------|--|-----------------------------------|--|--|---------------------------------|---|------------|------------------|-------------|-----------------------------------|
| Ta e #1  | FY25 Affordable Assessment |  | In District Enrollment Percentage |  |  | Affordable Operating Assessment | Operating Assessment anticipated Increase | % Increase | Share of HS Debt | Debt Assmnt | Total Operating & Debt Assessment |
| Gill   |                            |  | 0.59%                             |  |  | 1,726,209                       | 45,858                                    | 2.73%      |                  | 7,789       | 1,733,998                         |
| Montague   |                            |  | %                                 |  |  | 12,017,977                      | 319,263                                   | 2.73%      |                  | ,491        | 12,129,468                        |
| Total Assessments  |                            |  |                                   |  |  | 13,744,186                      | 2,045,472                                 |            |                  | 14,555      | 13,858,741                        |

| FY25 Assessment Calculation based on Operating Budget of \$24,048,879 |                         |                      |                                   |               |               |                            |                               |            |                  |             |                                   |
|---|-------------------------|----------------------|-----------------------------------|---------------|---------------|----------------------------|-------------------------------|------------|------------------|-------------|-----------------------------------|
| Ta e #2   | FY25 Assessment Summary | Minimum contribution | In District Enrollment Percentage | Above Minimum | Transp Assmnt | Total Operating Assessment | Operating Assessment Increase | % Increase | Share of HS Debt | Debt Assmnt | Total Operating & Debt Assessment |
| Gill  |                         | ,080,059             | 0.59%                             | 665,480       |               | ,761,646                   | ,295                          | 4.84%      |                  | 7,480       |                                   |
| Montague  |                         | 6,281,816            | %                                 | 5,618,558     | 135,993       | 12,036,367                 | 337,653                       | 2.89%      |                  | 07,075      | 12,143,442                        |
| Total Town Assessments  |                         | 7,361,875            |                                   | 6,284,038     |               | 13,798,013                 | 8,948                         | 13%        |                  | 14,555      | 13,912,568                        |

## School Choice Revolving Account

|                | Beginning Balance | Revenue    | Expense        | Ending Balance |
|----------------|-------------------|------------|----------------|----------------|
| FY20           | \$ 819,662        | \$ 677,230 | \$ (707,815)   | \$ 789,077     |
| FY21           | \$ 789,077        | \$ 553,081 | \$ (91,422)    | \$ 1,250,736   |
| FY22           | \$ 1,250,736      | \$ 625,408 | \$ (377,549)   | \$ 1,498,595   |
| FY23           | \$ 498,595        | \$ 788,403 | \$ (470,951)   | \$ 1,816,047   |
| FY24 Projected | \$ 86,047         | \$ 788,403 | \$ (910,773)   | \$ 1,693,677   |
| FY25 Projected | \$ 1,693,677      | \$ 800,000 | \$ (1,176,061) | \$ 1,317,616   |

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## Circuit Breaker Revolving Account

| Circuit Breaker | Beginning Balance | Revenue    | Expense      | Ending Balance |
|-----------------|-------------------|------------|--------------|----------------|
| FY20            | \$ 283,054        | \$ 269,904 | \$ (284,634) | \$ 268,324     |
| FY21            | \$ 268,324        | \$ 252,487 | \$ (269,162) | \$ 251,648     |
| FY22            | \$ 251,648        | \$ 165,337 | \$ (306,934) | \$ 110,051     |
| FY23 Projected  | \$ 0,05           | \$ 266,466 | \$ (135,343) | \$ 241,174     |
| FY24 Projected  | \$ 24,74          | \$ 206,903 | \$ (242,000) | \$ 206,077     |
| FY25 Projected  | \$ 206,077        | \$ 220,000 | \$ (210,000) | \$ 216,077     |

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# Food Service Program Historical Revenue & Expense

**FY23 Beginning Balance \$264K**

| Year                | Revenue | Revolving Expenses | General Fund Expenses | Surplus/ (Deficit) |
|---------------------|---------|--------------------|-----------------------|--------------------|
| FY17                | 494,806 | 486,050            | 55,529                | (46,773)           |
| FY18                | 547,598 | 534,040            | 59,155                | (45,597)           |
| FY19                | 474,125 | 495,015            | 112,263               | (133,153)          |
| FY20                | 524,570 | 567,230            | 64,739                | (107,399)          |
| FY21                | 599,574 | 384,444            | 133,948               | 81,182             |
| FY22                | 718,884 | 619,829            | 28,370                | 70,685             |
| FY23                | 626,686 | 682,631            | 55,162                | (111,107) *        |
| FY24 YTD            | 280,827 | 402,598            | 199                   | 33,030             |
| FY24 Ant            | 540,000 | 330,000            | 55,000                |                    |
| FY25 Est            | 750,000 | 750,000            |                       | -                  |
| *Timing of payments |         |                    |                       |                    |

# Excess and Deficiency Activity (a.k.a. savings account)

| History of E&D certification & use |             |                                |           |
|------------------------------------|-------------|--------------------------------|-----------|
| Certified E&D                      |             | E&D used to reduce assessments |           |
| 7/1/2020                           | \$615,319   | FY22                           | \$150,000 |
| 7/1/2021                           | \$907,914   | FY23                           | \$250,000 |
| 7/1/2022                           | \$1,121,000 | FY24                           | \$400,000 |
| 7/1/2023                           | \$1,179,790 | FY25 Projected                 | \$500,000 |
| 7/1/2024 Projected                 | \$1,150,000 | FY26                           |           |





# FY25 Projected Revenue

| REVENUE TO SUPPORT FY25                             | FY21 BUDGET          | FY22 BUDGET          | FY23 BUDGET          | FY24 BUDGET          | FY25 BUDGET          | CHANGE FROM PRIOR YEAR |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
|   | APPROVED             | APPROVED             | APPROVED             | APPROVED             | PRELIMINARY          |                        |
| CHAPTER 70 STATE AID REVENUE                        | \$ 7,049,318         | \$ 7,129,856         | \$ 7,778,051         | \$ 7,778,051         | \$ 7,863,011         | \$ 84,960              |
| Supplemental Chapter 70 (hold harmless minimum aid) |                      |                      |                      | \$ 28,410            | \$ -                 | \$ (28,410)            |
| MEDICAID REIMBURSEMENT REVENUE                      | \$ 100,000           | \$ 100,000           | \$ 100,000           | \$ 100,000           | \$ 100,000           | \$ -                   |
| MEDICAID CONTRA REVENUE                             | \$ (47,000)          | \$ (47,000)          | \$ (47,000)          | \$ (47,000)          | \$ (47,000)          | \$ -                   |
| INTEREST INCOME                                     | \$ 6,000             | \$ 7,000             | \$ 8,000             | \$ 25,000            | \$ 132,000           | \$ 107,000             |
| EXCESS AND DEFICIENCY                               | \$ 150,000           | \$ 150,000           | \$ 250,000           | \$ 400,000           | \$ 500,000           | \$ 100,000             |
| ERVING TUITION                                      | \$ 1,088,800         | \$ 1,150,000         | \$ 1,120,000         | \$ 1,138,000         | \$ 980,000           | \$ (158,000)           |
| CHARTER REIMBURSEMENT                               | \$ 159,379           | \$ 161,840           | \$ 350,000           | \$ 240,000           | \$ 156,500           | \$ (83,500)            |
| CHAPTER 71 TRANSP REIMB                             | \$ 266,000           | \$ 270,000           | \$ 334,000           | \$ 435,000           | \$ 451,800           | \$ 16,800              |
| TOTAL OPERATING ASSESSMENT                          | \$ 12,331,264        | \$ 12,485,121        | \$ 12,968,749        | \$ 13,379,065        | \$ 13,798,013        | \$ 418,948             |
| CAPITAL DEBT ASSESSMENT (HS)                        | \$ 133,350           | \$ 128,730           | \$ 124,005           | \$ 119,280           | \$ 114,555           | \$ (4,725)             |
| CAPITAL DEBT ASSESSMENT (Sheffield Windows)         | \$ 63,276            | \$ 61,638            | \$ -                 |                      |                      |                        |
| <b>TOTAL OPERATING AND CAPITAL BUDGET</b>           | <b>\$ 21,300,387</b> | <b>\$ 21,597,185</b> | <b>\$ 22,985,805</b> | <b>\$ 23,595,806</b> | <b>\$ 24,048,879</b> | <b>\$ 453,073</b>      |
| GRANTS/REVOLVING ACCOUNT BUDGET                     | \$ 1,344,433         | \$ 1,370,000         | \$ 1,348,517         | \$ 1,474,954         | \$ 1,722,438         | \$ 247,484             |
| TRANSPORTATION REVOLVING                            |                      | \$ 150,000           | \$ 200,000           | \$ 200,000           | \$ 300,000           | \$ 100,000             |
| ESSER GRANT FUNDS                                   |                      | \$ 196,000           | \$ 1,076,405         | \$ 1,015,664         | \$ 210,000           | \$ (805,664)           |
| CIRCUIT BREAKER REVOLVING BUDGET                    | \$ 304,370           | \$ 210,000           | \$ 132,432           | \$ 278,761           | \$ 210,000           | \$ (68,761)            |
| SCHOOL CHOICE REVOLVING BUDGET                      | \$ 596,881           | \$ 600,000           | \$ 689,306           | \$ 910,773           | \$ 1,176,061         | \$ 265,288             |
| <b>TOTAL ALL FUNDS PROJECTED BUDGET</b>             | <b>\$ 23,546,072</b> | <b>\$ 24,123,185</b> | <b>\$ 26,432,465</b> | <b>\$ 27,475,958</b> | <b>\$ 27,667,378</b> | <b>\$ 191,420</b>      |
| <b>OVERALL BUDGET % INCREASE</b>                    | <b>\$ 1,003,200</b>  | <b>\$ 577,113</b>    | <b>\$ 2,309,280</b>  | <b>\$ 1,043,493</b>  | <b>\$ 191,420</b>    | <b>0.7%</b>            |

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# Student Opportunities Act

- Foundation budget is based upon student enrollment and DESE cost formulas.
- In FY20, foundation budget cost formulas changed and the district received Chapter 70 aid above “Hold Harmless” levels for the first time in many years.
- In FY21, the *Student Opportunities Act* took effect. Due to formula changes this increased our Chapter 70 Aid by 8.1% or \$532,027. The new formula provides significant increases related to the following costs: employee benefits, special education, economically disadvantaged students, and English Language students.
- In FY22, the significant decline in student enrollment, not only in our district, but statewide, reversed our forward progress in SOA Foundation/Chapter 70 increases, returning us to a hold harmless district that received the minimal \$30 per pupil increase.
- In FY23 the Chapter 70 Formula continued its new growth model which, due to a 50 student increase (primarily choice & charter) our district saw an increase in Chapter 70. If our enrollment continues to grow to pre-pandemic levels, we should continue to see significant Chapter 70 growth in the coming years.
- In FY24, while we saw the continued growth of the Chapter 70 formula, our enrollment decline lead to minimal additional Chapter 70.
- In FY25 was similar to FY24, where we saw continued growth of the Chapter 70 formula, however, the significant increase to the Town’s minimum contribution left us in “hold harmless” and minimal additional Chapter 70 aid.

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Massachusetts Department of Elementary and Secondary Education  
 FY25 Chapter 70 Summary

674 Gill Montague



Aid Calculation FY25

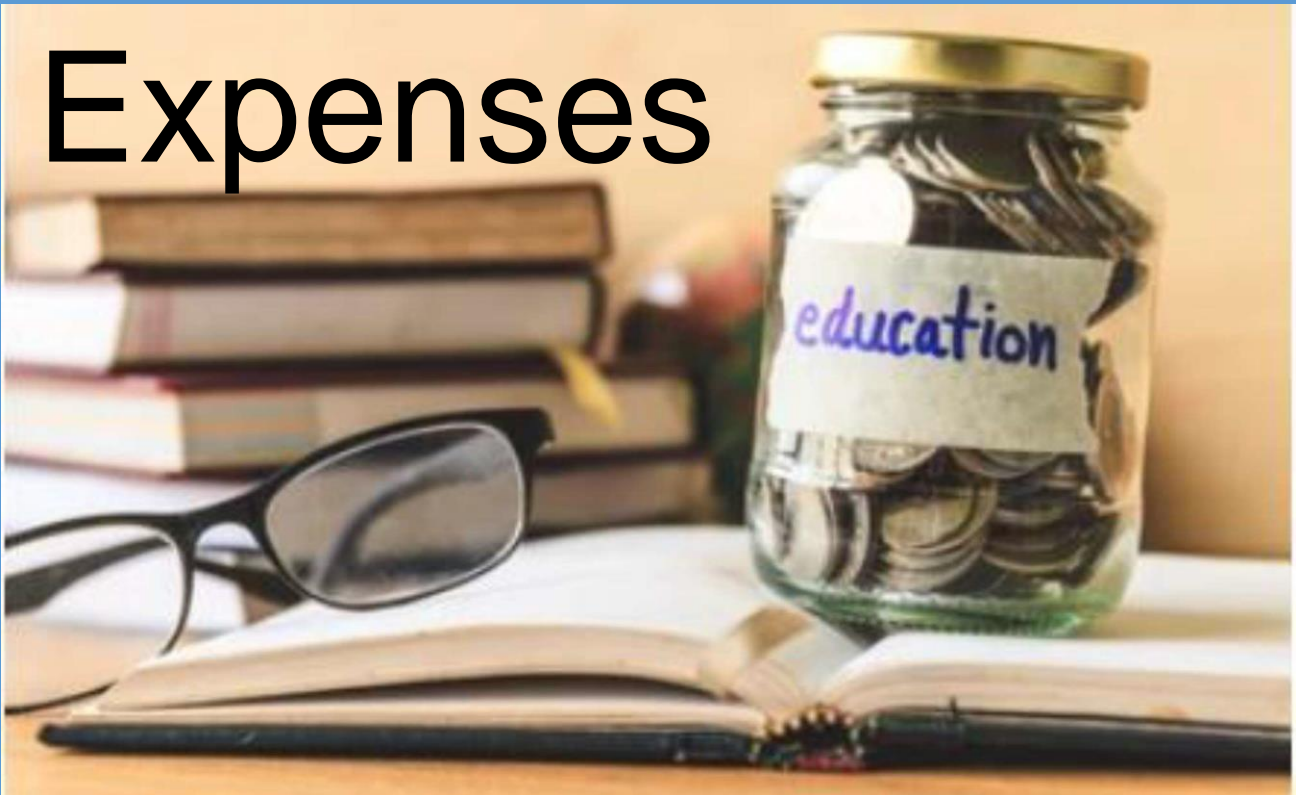
|   |                  |
|---|------------------|
| <b>Prior Year Aid</b>   |                  |
| 1 Chapter 70 FY24   | <b>7,834,871</b> |
| <b>Foundation Aid</b>   |                  |
| 2 Foundation budget FY25  | 15,157,400       |
| 3 Required district contribution FY25   | 7,361,875        |
| 4 Foundation aid (2 -3)   | 7,795,525        |
| 5 Increase over FY24 (4 - 1)  | <b>0</b>         |
| <b>Minimum Aid</b>  |                  |
| 6 Minimum \$30 per pupil increase   | 28,140           |
| 7 Minimum aid amount<br>(if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) | <b>28,140</b>    |
| <b>Subtotal</b>   |                  |
| 8 Sum of 1,5,7  | <b>7,863,011</b> |
| <b>Minimum Aid Adjustment</b>   |                  |
| 9 Minimum aid adjustment  | 7,863,011        |

Comparison to

|                                    | FY24             | FY25             | Change  | Pct | Chg    |
|------------------------------------|------------------|------------------|---------|-----|--------|
| Enrollment                         | 947              | 938              | -9      |     | -0.95% |
| Foundation budget                  | 14,525,789       | 15,157,400       | 631,611 |     | 4.35%  |
| Required district contribution     | 6,845,441        | 7,361,875        | 516,434 |     | 7.54%  |
| Chapter 70 aid                     | <b>7,834,871</b> | <b>7,863,011</b> | 28,140  |     | 0.36%  |
| Required net school spending (NSS) | 14,680,312       | 15,224,886       | 544,574 |     | 3.71%  |
| Target aid share                   | 50.66%           | 48.85%           |         |     |        |
| C70 % of foundation                | 53.94%           | 51.88%           |         |     |        |
| Required NSS % of foundation       | 101.06%          | 100.45%          |         |     |        |

Just 1/3 of all districts received more than the minimum \$30/PP increase in FY25. Of the districts receiving above minimum Chapter 70 increase, 53 of them had 2,000 or more students. Those 53 districts shared 87.5% or \$230M of the \$263M in additional aid. We are one of the remaining 2/3 of the districts to receive just the minimum of \$30 per pupil in FY25.

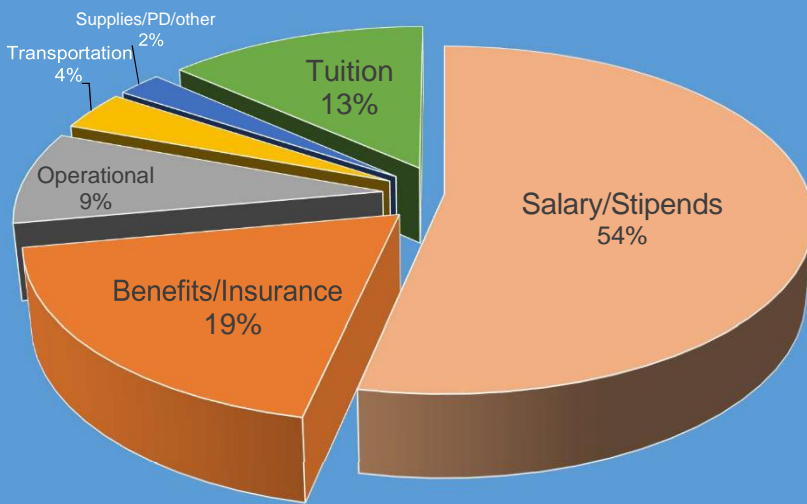
# Expenses





| FY25 Expense Summary |                             | FY25 ALL FUNDS | FY24 ALL FUNDS | FY23 ALL FUNDS | FY22 ALL FUNDS |
|----------------------|-----------------------------|----------------|----------------|----------------|----------------|
|                      | ADMINISTRATION (1000)       | 709,295        | 698,356        | 679,431        | 660,087        |
|                      | INSTRUCTIONAL (2000)        | 13,137,648     | 12,031,950     | 11,908,574     | 10,936,825     |
|                      | STUDENT SERVICES (3000)     | 2,458,145      | 2,261,118      | 2,176,310      | 2,126,429      |
|                      | OPERATIONS (4000)           | 2,393,032      | 2,277,816      | 2,044,682      | 1,932,017      |
|                      | BENEFITS & INSURANCE (5000) | 5,336,077      | 5,891,101      | 5,288,534      | 4,784,050      |
|                      | COMMUNITY PROGRAM (6000)    | 26,797         | 27,049         | 26,561         | 26,082         |
|                      | TUITION (9000)              | 3,491,829      | 4,169,288      | 4,184,368      | 3,467,327      |
|                      | CAPITAL DEBT (8000)         | 114,555        | 119,280        | 124,005        | 190,368        |
| TOTAL BUDGET         |                             | 27,667,378     | 27,475,958     | 26,432,465     | 24,123,185     |
|                      | Overall Increase            | 191,420        | 1,043,493      | 2,309,280      | 577,114        |
|                      |                             | 0.7%           |                |                |                |

## FY25 Categories of expenses



| Budget category    | All funds  | Percentage |
|--------------------|------------|------------|
| Salary/Stipends    | 14,893,997 | 54%        |
| Benefits/Insurance | 5,265,135  | 19%        |
| Operational Costs  | 2,366,030  | 9%         |
| Transportation     | 1,028,529  | 4%         |
| Supplies/PD/other  | 621,858    | 2%         |
| Tuition            | 3,491,829  | 13%        |
| Total              | 27,667,378 | 100%       |

Questions

