

## JOINT MONTAGUE FINANCE COMMITTEE AND SELECTBOARD MEETING

**Wednesday, February 5, 2025 at 5:30 PM**

This meeting will be held **in person** in the upstairs meeting room at  
1 Avenue A, Turners Falls.

This meeting/hearing of the Finance Committee will be held in person at the location provided on this notice. Members of the public are welcome to attend this in-person meeting.

### **Meeting Being Recorded**

### **Votes May Be Taken**

Recordings are archived at <https://vimeo.com/mctvchannel17/videos>

1. 5:30 Call to order, including announcing that the meeting is being recorded, roll call, welcome to visitors, and guidelines for participation
2. 5:31 Review of Meeting Minutes of January 22, 2025
3. 5:32 Review Gill Montague Regional School District FY26 Budget and Assessments
4. 6:40 Updates from Town Administrator
5. 6:50 Topics not anticipated within 48 hours of posting
6. 6:55 Next meeting dates
  - a. 2/12/25 – Special Town Meeting
  - b. 2/19/25 – Discuss GMRSD Budget, Final Revenue, GMRSD AA
  - c. 2/26/25 – SB Recommendations, CIC Updates
7. 7:00 Adjourn

**MONTAGUE FINANCE COMMITTEE**  
**Wednesday, January 22, 2025 at 5:30 PM**  
**This meeting was held via Zoom and recorded:**  
<https://vimeo.com/982262386>

Finance Committee Chair Dorinda Bell-Upp called the meeting to order at 5:31 PM.

**Finance Committee members present:** Chair Dorinda Bell-Upp, Vice Chair Fred Bowman, Clerk Chris Menegoni and members Francina Wisnewski (entered meeting at 6 pm) and John Hanold

**Finance Committee members absent:** Jennifer Waryas

**Others present:** Town Administrator Walter Ramsey, Town Accountant Angelica Desroches, MCTV Dean Garvin, Library Director Caitlin Kelley, CWF Superintendent Chelsey Little

The meeting was recorded by MCTV as well as by Angelica Desroches

**Meeting minutes:**

Mr. Menegoni requested an additional comment be added to the minutes that the driveway project and mini split project at the airport would not have any additional cost to the taxpayers.

Mr. Bowman moved to approve the minutes of January 15, 2025. Seconded by Mr. Menegoni and approved.

Bell-Upp – Aye, Bowman – Aye, Hanold – Aye, Menegoni – Aye

**FY2026 Library Budget**

- Ms. Kelley gave an overview of her budget including proposed staffing changes. The goal is to split the library technician position into two positions. The first is an adult services coordinator who can work on increasing adult services including outreach and technology services. The second position would be a library assistant/technician position who would be working the desk more and have a primary task of cataloging. The change would be an additional \$27,000 to \$35,000 per year depending on whether current staff are willing to step into these roles or not. Ms. Kelley also is looking to increase the wages of the library assistants to retain staff. This is not in the budget currently but is something she wanted noted.
- Ms. Bell-Upp wondered if the adult services coordinator would be required to be bilingual. Ms. Kelley responded that she did not think that it was legal to require that position to be bilingual but that she would be willing to pay for language classes if the need arises.
- Mr. Hanold inquired whether both positions would be full-time. Ms. Kelley stated that the adult outreach coordinator would be 35 hours but that the library assistant/technician could be 30 hours.
- Mr. Hanold asked if this change would solve some of the turnover problems that the library is currently facing. Ms. Kelley reported that the benefited positions are not the ones for which she sees a lot of turnover so she would imagine that combining hours into benefited positions will help her retain staff.
- Mr. Hanold brought up the library building grant that the library was just accepted into. He discussed that there appeared to be three options: building a new library, expanding the

Carnegie library, or picking up the Carnegie library and moving it to a new location. Ms. Kelley discussed the Town will have some input on the options and that the third option of picking up the Carnegie Library and relocating it to a new location to help better expand the building is still an option and comes at a cost of around \$1.2 million. Mr. Hanold reported that maintaining that option is important with how unique and historic the library is.

- Ms. Bell-Upp requested more clarity about whether the new adult services coordinator position would have any overlap with the new COA position that is being requested. Ms. Kelley reassured the Committee that they would not be doing the same work but that they do often work together and accent each other's work.
- Mr. Hanold discussed whether the children's librarians work would continue with the adult programs being better attended. Ms. Kelley reported that unfortunately the biggest barrier with the children's programs currently is that they are no longer allowed to use the upstairs space for programming due to ADA issues. She stated that finding offsite locations for programming can be difficult and sometimes leads to a decline in planning them. Mr. Hanold questioned whether the library had any contingency on what if they lost some of their grant funding. Ms. Kelley answered that none of the staff are currently grant funded and that the library has a healthy programming budget currently.
- Mr. Ramsey reported to the Finance Committee that the Selectboard has heard the staffing change requests from the library but has not made any formal decisions around the request. Mr. Ramsey requested that Ms. Kelley discuss her special article request for FY26. Ms. Kelley gave the Finance Committee an overview of the current five-year plan based on accessibility studies that have been done. She is working towards completing the ADA upgrades that are necessary at all libraries with a \$10,000 a year special article for at least the next 5 years. By the end of that she hopes to have at least two of the libraries fully ADA accessible.

#### **FY2026 CWF Budget**

- Ms. Little presented her budget to the Committee. The budget is primarily level funded other than changes that are contractual like salaries and vendor contracts. Ms. Little highlighted the changes to the pager pay, sludge disposal, water expense line due to new water meters being installed, and the Millers Falls overage line. She gave an overview of the Millers Falls overage and stated that the timing of when the large water leak was discovered has not been able to be reflected on the budget yet due to timing.
- Mr. Hanold inquired as to whether the DPW is still looking and trying to repair the I&I leaks. Mr. Ramsey answered that the DPW continues to look for and repair them. There has been a lot of assessment of the issues and this spring there are 50 manholes that are being repaired with grant funding to help with I&I. There is also a capital request coming that focuses on lining pipes and repairing manholes.
- Mr. Menegoni wondered if it was possible for the plant to use rainwater for their chlorination process to reduce potable water usage and reduce costs of the water bill. Ms. Kelley reported that now that they realize how much water they were using with the new meters they plan to reuse their treated effluent water to cycle it back into the system for chlorination. This comes at no extra costs and the infrastructure already exists for them to do this and they have done it many times in the past.
- Ms. Kelley stated that she also did put forth a staffing change to the Selectboard to upgrade the current administrative assistant to an office manager. This is to help catch up with some of the

required reporting of the department. Currently they are 4 months behind on reports which is causing them to be audited in March. If they can get caught up, they will be able to avoid a finding of noncompliance.

- Ms. Kelley discussed overall feeling very positive about the finances of the sewer fund. The rates were able to decrease this year, and the projects have been able to be funded from retained earnings that were created. Mr. Hanold stated this would be important to share at Town Meeting.
- Ms. Bell-Upp asked Ms. Little to review the tax share portion of CWF. Ms. Little discussed that it is based on a formula that has been around for awhile that was created to try and capture the cost of I&I treatment at the sewer plant. Overall, the formula is the best possible way to capture that cost. Mr. Hanold wondered if it was ever possible to get I&I to a zero infiltration. Ms. Little stated that it probably would never be zero due to problems always arising after other problems being fixed. Mr. Ramsey reported that the Town is now being more proactive about prevention and less reactive. Ms. Desroches inquired whether rates would have to increase if the tax share portion decreased as I&I repairs are being done and Ms. Little confirmed that they probably would.

#### **Updates from Town Administrator**

- Mr. Ramsey plans to attend the MMA conference this weekend to hear about the governor's budget and other financial forecasts for next year.
- STM articles will be finalized on Monday by the Selectboard. The Finance Committee should be prepared to speak on the reserve fund and the bid overrun articles.
- The three unions are currently all in active negotiations but there is still a lot to discuss. Hoping to have a more finalized budget number by next month.
- There is a new finance committee member that has spoken with the moderator and the Town Administrator. They should be attending meetings soon.

#### **Next Meetings**

- a. 2/5/25 Meeting with SB and GMRSD is in person at 5:30.

#### **Topics not anticipated within 48 hours of posting:**

#### **Adjournment**

Mr. Bowman makes the motion to adjourn at 6:48 PM. Seconded by Mr. Hanold and approved.

Bell-Upp – Aye, Bowman – Aye, Wisnewski – Aye, Menegoni – Aye, Hanold – Aye

Respectfully submitted,  
Angelica Desroches

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

Minutes of January 22, 2025

## FY26 Affordable Assessment Calculation

Current Allocation Methodology Summary	Original Estimated Revenue		
Net Levy (Total less allowance for Abatements)	23,138,216		
Less Excluded Debt (+ GMRSD Debt for town bldgs)	<u>(1,203,580)</u>		
Available Levy	21,934,636		
Net State Aid (Total less Charges & Offsets)	2,202,926		
Local Receipts	1,708,638		
Free Cash recommended for Operating Expenses	-		
Total Available Sources for Operating Expenses	<u>25,846,200</u>		
Total Sources for GMRSD Operating			
48.5 % of Available Sources to GMRSD Operating	12,535,407		
Montague's share Excluded GMRSD Debt	<u>101,088</u>		
Total	<u>12,636,495</u>		
Requested Assessment	12,636,495	<u>12,143,442</u>	FY25 Actual
Amount above "affordable" (From GMRSD Stabilization)	-	<u>12,636,495</u>	
	-	493,053	Increase
Taxation share	<u>12,636,495</u>	<b>4.06%</b>	% incr

# **Gill-Montague Regional School District**

## **FY26 Proposed Budget**

**February 5, 2025**

- Introduction
- Budget Process & Schedule
- Curriculum, Initiatives & Good News
- Enrollment
- Budget Priorities
- Revenue
- Expenses
- Questions

# Agenda

# FY26 Budget Schedule

January 14, 2025 School Committee Meeting

- Preliminary Budget Presentation to School Committee

January 21, 2025 School Committee Special working Meeting

- Review of line item budget
- Budget Discussions

January 28, 2025 School Committee Meeting

- Budget Discussions
- Vote Preliminary FY26 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 on Wednesday January 22nd

February 5, 2025 5:30 pm

Town of Montague & Town of Gill Select Board/Finance Committee's meet with GMRSD School Committee representatives, Superintendent and Director of Business & Operations regarding FY26 Budget.



# FY26 Budget Schedule, continued

February 11, 2025 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 25, 2025 School Committee Meeting

- Budget Discussions

March 11, 2025 School Committee Meeting

- FY26 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, 2025

Town meetings – projected dates:

- Town of Gill – 1st Monday (May 5<sup>th</sup>)
- Town of Montague – 1st Wednesday (May 7<sup>th</sup>)

# FY26 Major Budget Themes



## Enrollment

Foundation Enrollment declined by 22 students



## FY26 Budget Increase

Budget increase of 4.2% with continued increased dependence on School Choice Revolving & E&D

Based on Montague's Affordable Assessment Gill will see a significant Assessment increase this year



## Student Opportunity Act

Continuation of Foundation Budget growth through FY27 We saw no significant Chapter 70 increase due to enrollment decline.



## Rural Aid

The enrollment decline moved us from Priority 3 to Priority 2 in FY26, Based on current year numbers, this will increase our Rural aid to approximately \$480K next year.



## Staffing & Resource Needs

Continuation of some Pandemic related Academic and Social Emotional Staffing additions, with a Potential for 2-3 personnel reductions TBD

## What can you do?

- Get involved in your student(s) schools
- Join PTO's & School Councils
- Attend School Committee Meetings
- Join School Committee
- Submit comments or concerns on the District's budget to: [brian.beck@gmrsd.org](mailto:brian.beck@gmrsd.org)

### District Administration:

Brian Beck, Superintendent

Joanne Blier, Director of Business & Operations

Corrina Wcislo, Director of Pupil Services

Heather Maynard, Director of Curriculum

Tina Mahaney, Director of Technology

### School Administration:

Shawn Rickan, Middle/High School Principal

Kerry Heathwaite, Sheffield Elem Principal

Mackensey Bailey, Hillcrest Elem Interim Principal

Walter Huston, Gill Elem Principal

# Citizen Participation

## School Committee:

### Gill Members:

Jane Oakes, Chair – Term Ends: 2025

William Tomb, Vice Chair -- Term Ends: 2026

James DeLorenzo -- Term Ends: 2027

### Montague Members:

Wendy Thompson -- Term Ends: 2025

VACANCY -- Term Ends: 2026

Heather Katsoulis, Treasurer -- Term Ends: 2025

Lori-Lee Adams -- Term Ends: 2027

Clifford Spatcher -- Term Ends: 2026

Carol Jacobs – Term Ends: 2027

# How We Create Our Budget

## Research

Each department looks at its budget and determines its needs by using expense trends and current student data as well as recommendations from the School Improvement Councils.

## Manage

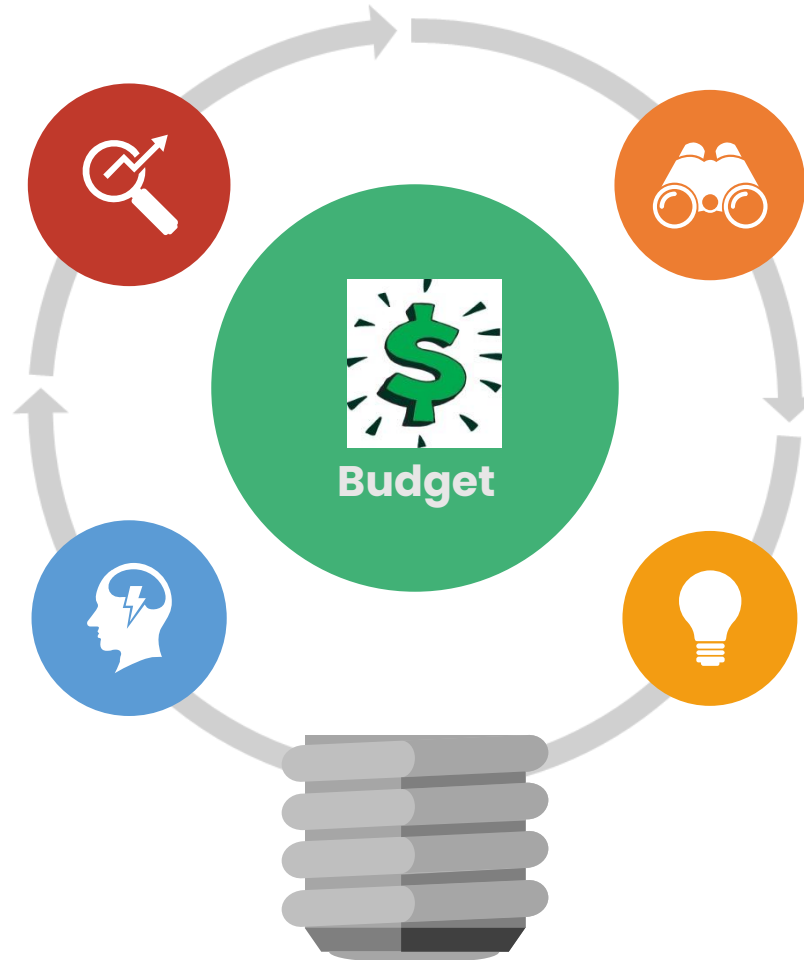
Budget is presented to School Committee for approval (School Committee may make additional recommendations ) and then pass the approved budget onto Member Town Officials.

## Analysis

We use data provided by the state and historical data to make student centered, efficiency focused and data informed decisions when thinking about our future needs.

## Action

The Admin Team reviews budget requests and determines actual needs as well as potential cuts. We strive to build a budget that will provide students with the best learning experience possible, given the resources at our disposal.



# 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** - Based on research shared at DESE’s Instructional Leadership Institute, we are committing to the following priorities in the development and implementation of the district and school-based annual strategic plans:

- All students are known, respected, and valued for who they are and what they bring to the school community
- Ensure strong grade-appropriate instruction, with high expectations for all students and individualized supports to provide access to new content and skills
- Ensure that equity and inclusion are embedded in our objectives and that we are making on-going efforts to invite parents/caregivers to be active partners in our schools and in their child’s learning

# District Long-Term Goals

## **COHERENT CURRICULUM & INSTRUCTION**

All students will engage with relevant, high-quality, grade-level, WIDA and MA standards-based instructional materials that inspire learners toward deeper learning and empower them to be successful in life-long learning, self efficacy, cultivating meaningful community partnerships, and personal agency.

## **STUDENT GROWTH, SUPPORT, & ENGAGEMENT**

All educators will plan and deliver high-quality, relevant, data-informed instruction that reflects high academic and social and emotional expectations with targeted support that includes robust scaffolding to ensure access to new learning, differentiation to challenge and engage all students, and incorporates student voice, cultures, and experiences.

## **COMMUNITY ENGAGEMENT**

All schools within the district will strengthen family and community partnerships to support and enhance student learning and well-being in a way that considers barriers to engagement and communicates that differences, identities, and cultural backgrounds are embraced and welcomed.

## **PROGRAM DEVELOPMENT**

District and school leaders will collaborate with diverse stakeholders including, but not limited to staff, families and the community to evaluate and enhance existing programs in order to explore and propose new educational opportunities to enhance the quality of the experience for ALL students.





# Districtwide

## Initiatives and Grants:

- **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.
- **Elementary Schools Recognize & Celebrate Positive Behaviors**  
Each of the schools recognize positive student behaviors. These students are recognized before their peers and calls are made to families on a weekly basis.
- **Change in Elementary Report Card Intervals**  
New intervals and report cards schedule now align with quarterly and semester report card dates for the high school and middle school
- **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.
- **Farm-to-School Initiatives**  
In an effort to expand hands-on learning opportunities, as well as healthy food options for students, our elementary schools are expanding nutritional learning opportunities, including the Fresh Fruit & Vegetables and Harvest of the Month Programs, field trips to local farms, and a proposed local pollinator garden



# Secondary Schools

- Universal Design for Learning (UDL) & Restorative Practices year-long staff professional development
- Robust Arts and Music curriculum – Continued high-levels of participation
  - Mean Girls (Fall 2024)
  - Shrek (Spring 2025)
- 5 Middle School and 5 High School Musicians participated in regional district festivals
- Updated Pool and Theater facilities
- No fee Athletics
- Increased Percentage of TFHS students completing DESE-defined challenging coursework
  - Dual Enrollment courses
  - Advanced Placement Courses
  - Innovation Career Pathways Programs
- TFHS Softball clinches another State Championship 2024!
- Cross Country and Boys Soccer Returns to TFHS
- Active Student Council and other leadership opportunities for students
- 23 New Inductees in National Honor Society (Bilingual, Student-Led Ceremony)
- First TFHS Student Earns Commonwealth Seal of Biliteracy with Distinction

# 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, expansion at Hillcrest
- New Hillcrest Playground opened Fall 2024
- Updated Math & Literacy plans with grade specific assessment calendars
- Three Elementary Curriculum Family Events – Reading, Math & Science
- Reading and Math Interventionists
- STEM special weekly for all students
- Implementation of Social-Emotional Learning Curriculum – *Second Steps year 2*
- Responsive Classroom Coach
- Addition of Weekly School-wide Recognition of Positive Student Behaviors

# Curriculum, Instruction, and Assessment

## Curriculum

- Grade-Level material with scaffolds in place to support learning gaps
- Implementation of Social-Emotional Curriculum at elementary level
- DESE Support for review and propose updates for Middle School Curriculum
- Year 2 of districtwide English as a Second Language (ESL) Curriculum

## Instruction

- Continued focus on differentiation 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

# Student Enrollment and how it impacts our Revenue



# District Enrollment Trends

YEAR	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Foundation Enrollment	1,072	1,072	974	1020	947	938	916
District Enrollment	941	934	849	842	866	917	862
Year	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Choice In	95	83	72	66	95	100	91
Choice out	255	239	205	206	183	154	142
YEAR	FY19	FY20	FY21	FY22	FY23	FY24	FY25
Charter	59	61	66	72	58	49	52

# 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 (ie: 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

# FY26 Governor's Budget & Chapter 70

## Massachusetts Department of Elementary and Secondary Education FY26 Chapter 70 Summary



674 Gill Montague

### Aid Calculation FY26

#### Prior Year Aid

1 Chapter 70 FY25 **7,932,423**

#### Foundation Aid

2 Foundation budget FY26 15,531,171  
 3 Required district contribution FY26 7,651,849  
 4 Foundation aid (2 - 3) 7,879,322  
 5 Increase over FY25 (4 - 1) **0**

#### Minimum Aid

6 Minimum \$30 per pupil increase 68,700  
 7 Minimum aid amount  
 (if line 6 - line 5 > 0, then line 6 - line 5, otherwise 0) **68,700**

#### Subtotal

8 Sum of 1,5,7 **8,001,123**

#### Minimum Aid Adjustment

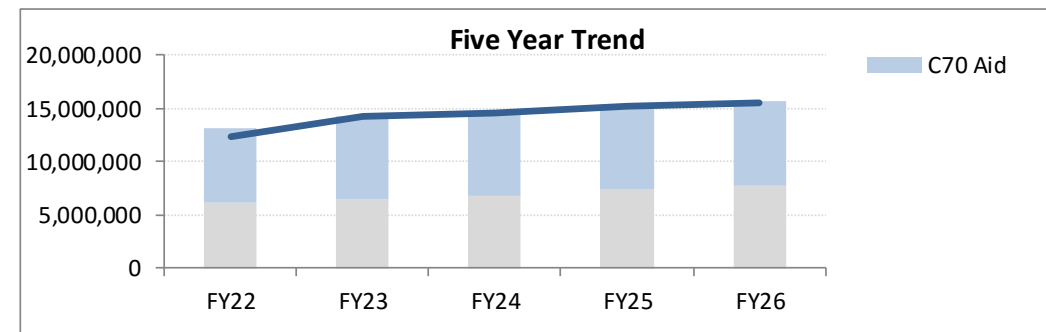
9 Minimum aid adjustment 7,959,903

#### FY26 Chapter 70 Aid

13 Sum of 1,5,7,10, 12 minus 11 **8,001,123**

### Comparison to FY25

	FY25	FY26	Change	Pct Chg
Enrollment	938	916	-22	-2.35%
Foundation budget	15,171,727	15,531,171	359,443	2.37%
Required district contribution	7,362,219	7,651,849	289,630	3.93%
Chapter 70 aid	<b>7,932,423</b>	<b>8,001,123</b>	68,700	0.87%
Required net school spending (NSS)	15,294,642	15,652,972	358,330	2.34%
Target aid share	50.66%	47.15%		
C70 % of foundation	52.28%	51.52%		
Required NSS % of foundation	100.81%	100.78%		



# FY26 Preliminary Cherry Sheet Estimate

PROGRAM	FY2025 Cherry Sheet Estimate	FY2026 Governor's Local Aid Proposal
<b>Education Receipts :</b>		
Chapter 70	7,863,011	8,001,123
Charter Tuition Reimbursement	223,748	229,381
Regional School Transportation	401,577	425,415
<b>Offset Receipts :</b>		
School Choice Receiving Tuition	838,425	709,776
<b>Total Estimated Receipts :</b>	<b>9,326,761</b>	<b>9,365,695</b>
<b>Estimated Charges :</b>		
Special Education	24,717	11,186
School Choice Sending Tuition	1,097,188	1,040,223
Charter School Sending Tuition	1,180,421	1,281,825
<b>Total Estimated Charges :</b>	<b>2,302,326</b>	<b>2,333,234</b>
<b>Net Receipts :</b>	<b>7,024,435</b>	<b>7,032,461</b>



# Enrollments from the Towns of Gill & Montague

1 – Resident Students in all GMRSD Buildings	Assessment %	FY22		FY23		FY24		FY25		FY26	
	GILL	86	11.98%	85	11.76%	73	10.20%	79	10.59%	93	12.74%
	MONTAGUE	632	88.02%	638	88.24%	643	89.80%	667	89.41%	637	87.26%
	Total	718	100%	723	100%	716	100%	746	100%	730	100%
2 – Resident Students in Secondary building only	Secondary Capital %	FY22		FY23		FY24		FY25		FY26	
	GILL	31	10.3%	23	7.8%	22	7.38%	22	6.53%	27	7.96%
	MONTAGUE	270	89.7%	272	92.2%	276	92.62%	315	93.47%	312	92.04%
	Total	301	100%	295	100%	298	100%	337	100%	339	100%
3 – Resident students in all public schools (except Tech) for which District has financial Responsibility	Foundation Enrollment	FY22		FY23		FY24		FY25		FY26	
	GILL	110	11.3%	122	12.0%	105	11.09%	100	10.66%	110	12.01%
	MONTAGUE	860	88.7%	898	88.0%	842	88.91%	838	89.34%	806	87.99%
	Total	970	100%	1020	100%	947	100%	938	100%	916	100%

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

							Projected	Actual
		FY21	FY22	FY23	FY24	FY25	FY26	FY26
A	Enrollment	1,074	970	1,020	947	938	940	916
B	% Change	0.19%	-9.68%	5.15%	-7.16%	-0.95%	0.21%	-2.35%
C	Foundation Budget	13,224,253	12,355,223	14,265,560	14,525,789	15,171,727	16,268,361	15,531,171
E	Foundation Per Pupil	12,313	12,737	13,986	15,339	16,175	17,307	16,955
X	Foundation per pupil Increase	3.7%	3.4%	9.8%	9.7%	5.4%	7.0%	4.8%
F	District Contribution	6,123,497	6,065,329	6,487,509	6,845,441	7,362,219	7,686,500	7,651,849
		-1%	-1%	7%	6%	7.5%	4.4%	3.9%
G	Chapter 70 Aid	7,100,756	7,129,856	7,778,051	7,834,871	7,932,423	8,581,861	8,001,123
H	Incr from prior year	<b>532,027</b>	29,100	<b>677,295</b>	<b>56,820</b>	<b>97,552</b>	<b>649,438</b>	68,700
		<b>SOA Impact</b>	Hold harmless	<b>SOA Impact</b>	Hold harmless	Hold harmless	<b>SOA Impact</b>	Hold harmless
I=C - F - G	Hold harmless amount	0	(839,962)	0	(154,523)	(122,915)		(121,801)

Due to the unanticipated foundation enrollment decline, we will receive only the minimum chapter 70 increase of \$75 per pupil in FY26. FY27 will be the final year of the Student Opportunity Act foundation budget growth.

# Rural Aid Funding for FY26

	Enrollment	GM Allocation	State Allocation	Districts Eligible
FY19	1,099	\$ -	\$1.5M	33
FY20	1,072	\$ 55,095	\$3.5M	47
FY21	1,074	\$ 44,973	\$3M	50
FY22	970	\$ 48,340	\$4M	67
FY23	1,020	\$ 69,708	\$5.5M	65
FY24	947	\$156,181	\$15M	68
FY25	938	\$223,903	\$16M	67
FY26	916	\$480,000	\$16M	Anticipated

Rural Aid Funding is distributed to Schools identified by the Department of Education based on their student density (not more than 35 students per square mile) and their per capita income (less than \$61,880 in FY25) per capita according to DOR.

With Gill & Montague's land area covering 43.92 square miles, we will drop from Priority 3 down to Priority 2 next year as our enrollment declined from 938 down to 916 for FY26. If our enrollment goes above 922 next year then we will drop back to Priority 3 in FY27.

# Balancing the Budget



# FY26 Budget Priorities

While we didn't receive Chapter 70 as anticipated, a combination of additional Rural aid and increased Assessments brought our overall budget in slightly higher than the originally estimated revenue number. With the following priorities in mind, we were able to bring the budget into balance, but we still have work to do to ensure that the Transportation Revenue account is available next year and to determine any potential reductions.

1. Maintain increased pandemic related instructional and social-emotional support services for students with learning differences (special education, counseling and Math Interventionists)
2. Identify curricular areas that require updated high-quality instructional materials
3. Prioritize building strong relationships with students and families
4. Support secondary program expansions in Theater, Music, Fine Arts, Athletics and Innovation Pathways programming



# Budget Reconciliation

General Fund Revenue	FY26 Proposed	General Fund Expense	FY26 Proposed
CHAPTER 70 STATE AID REVENUE	\$ 8,001,123	Administration (1000)	745,595.98
MEDICAID REIMBURSEMENT REVENUE	\$ 100,000	Instructional (2000)	11,695,208.98
MEDICAID CONTRA REVENUE	\$ (47,000)	Student Services (3000)	1,497,088.92
INTEREST INCOME	\$ 180,000	Operations (4000)	2,248,948.56
EXCESS AND DEFICIENCY	\$ 500,000	Benefits (5000)	5,707,856.85
ERVING TUITION	\$ 890,000	Community (6000)	1,400.00
ERATE	\$ 24,000	Tuitions (9000)	2,909,373.60
CHARTER REIMBURSEMENT	\$ 200,000	Debt (8000)	109,830.00
CHAPTER 71 TRANSP REIMB	\$ 468,000		
TOTAL OPERATING ASSESSMENT	\$ 14,489,350		
CAPITAL DEBT ASSESSMENT (HS)	\$ 109,830		
<b>TOTAL OPERATING AND CAPITAL BUDGET</b>	<b>\$ 24,915,303</b>		<b>\$ 24,915,303</b>



Chapter 70 Revenue didn't come in as anticipated, which lead us to making some significant adjustments in order to balance the budget. We were able to mostly do this by eliminating new position requests, using additional revenue, such as from the Transportation Fund, (we must end with a surplus in FY25 to use this revenue) , Rural Aid anticipated increase and the potential reduction of 2-3 positions (TBD). We also made some minor adjustments to supplies and services, transportation, tuition and insurance, etc. There is more work to be done with regard to Tuition and Transportation as well as validating the Transportation fund usage, prior to your final vote in March.

# Overall Changes made to Expense Budget

All Fund Expense Budget	FY26 Preliminary	FY26 Proposed	Changes	% Chg	
Administration (1000)	745,596	745,596	0	0%	
Instructional (2000)	14,102,556	13,267,190	(835,366)	-6%	eliminate new position requests & \$200K anticipated reduction
Student Services (3000)	2,805,190	2,753,289	(51,901)	-2%	
Operations (4000)	2,361,739	2,321,739	(40,000)	-2%	
Benefits (5000)	6,101,554	6,064,494	(37,060)	-1%	
Community (6000)	52,529	27,529	(25,000)	-48%	Eliminate new position request
Tuitions (9000)	3,687,000	3,608,874	(78,126)	-2%	
Debt (8000)	109,830	109,830	-	0%	
	\$29,965,994	\$28,898,541	(1,067,453)	-4%	

# Revenue





# Where Does Our Funding Come From

## Chapter 70

Chapter 70 is the MGL that establishes funding requirements for school districts in Massachusetts and provides state aid to support school operations.

27.7%

## 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.

13.8%

**Other Revenue:** E&D, Medicaid, Interest, Charter Reimbursement

3.3%

## Town Assessments

Local funds collected primarily through property taxes from our member districts.

50.5%

## Erving Tuition

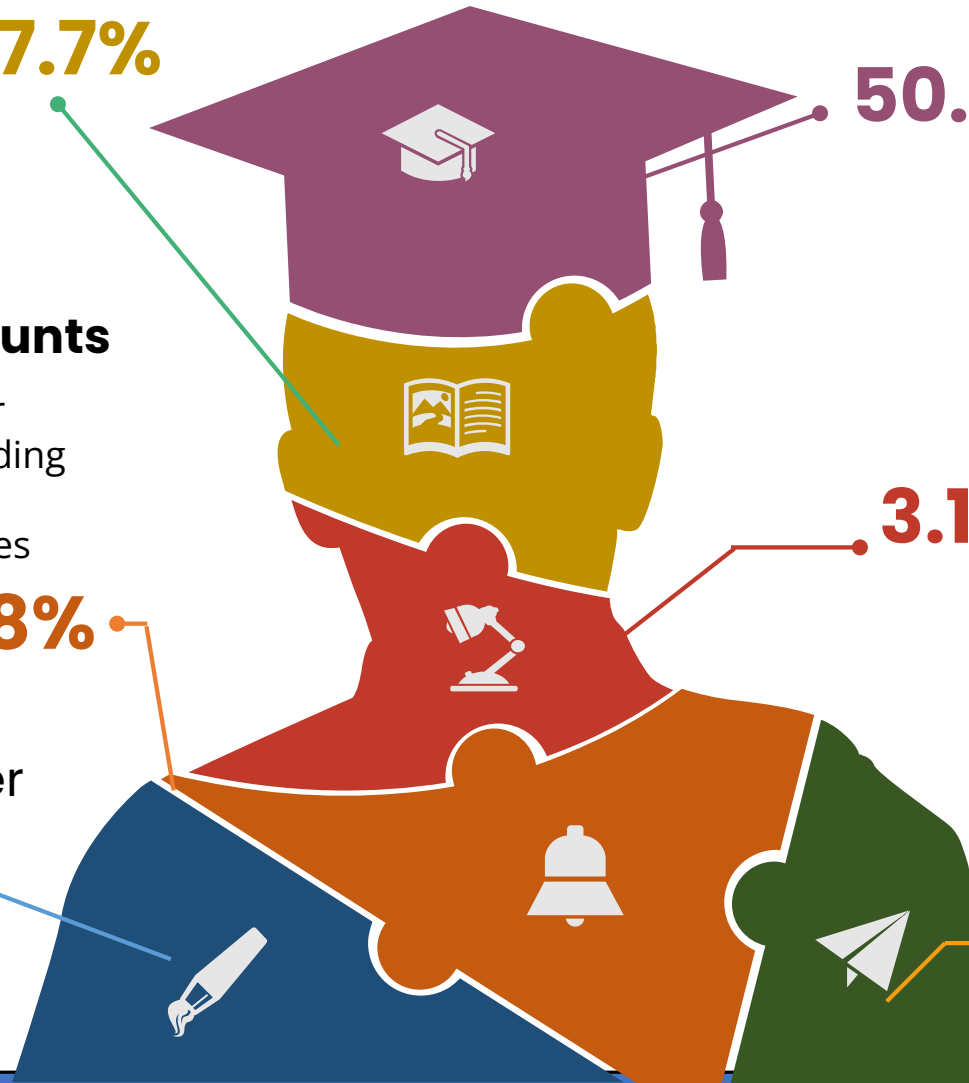
The Town of Erving pays tuition to the District for their 7 – 12 students to attend Great Falls Middle & Turners Falls High School through a tuition agreement established in the 1980's that uses prior year expenses and enrollment to determine a cost per pupil.

3.1%

## Transportation Reimbursement

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

1.6%



# 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

Montague	Montague's FY20 Assessment	Montague's FY21 Assessment	Montague's FY22 Assessment	Montague's FY23 Assessment	Montague's FY24 Assessment	Montague's FY25 Assessment	Montague's FY26 Assessment	\$ Change	% Change	
Operating	10,035,821	10,545,377	10,773,745	11,227,134	11,698,714	12,036,367	12,510,998	474,631	3.94%	
Capital	193,916	186,891	177,109	114,333	110,477	107,075	101,088	(5,987)	-5.59%	
Total Assessment	10,229,737	10,732,268	10,950,854	11,341,467	11,809,191	12,143,442	12,612,086	468,644	3.86%	
Operating Assess. Change	4.27%	4.91%	2.04%	3.57%	4.12%	2.83%	3.86%			
Gill	Gill's FY20 Assessment	Gill's FY21 Assessment	Gill's FY22 Assessment	Gill's FY23 Assessment	Gill's FY24 Assessment	Gill's FY25 Assessment	Gill's FY26 Assessment	\$ Change	% Change	
Operating	1,634,027	1,785,887	1,711,376	1,741,616	1,680,351	1,761,646	1,978,352	216,706	12.30%	
Capital	8,968	9,735	13,259	9,672	8,803	7,480	8,742	1,262	16.87%	
Total Assessment	1,642,995	1,795,622	1,724,635	1,751,288	1,689,154	1,769,126	1,987,094	217,968	12.32%	
Operating Assess. Change	0.79%	9.29%	-3.95%	1.55%	-3.55%	4.73%	12.32%			
			<b>Operating Assessment Increase:</b>					<b>691,337</b>		
Montague's Average increase	3.66%									
Gill's Average Increase	3.03%									

# Town support of the budget

The following is the affordable assessment calculation based on the initial Affordable assessment received from the Town of Montague

Table #1	FY26 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		12.74%			1,820,309	58,663	3.33%	7.96%	8,742	1,829,051
	Montague		87.26%			12,436,684	400,317	3.33%	92.04%	101,088	12,537,772
	Total Assessments					14,256,993	2,220,626			109,830	14,366,823

**FY26 Assessment Calculation based on Operating Budget of \$24,915,303**

Table #2	FY26 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	1,107,254	12.74%	820,054	51,043	1,978,352	216,706	12.30%	7.96%	8,742	1,987,094
	Montague	6,544,595	87.26%	5,616,793	349,611	12,510,998	474,631	3.94%	92.04%	101,088	12,612,086
	Total Assessments	7,651,849		6,436,847	400,654	14,489,350	691,337	5.01%		109,830	14,599,180

# 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	\$ 1,498,595	\$ 788,403	\$ (470,951)	\$ 1,816,047
FY24	\$ 1,816,047	\$ 838,425	\$ (562,303)	\$ 2,092,169
FY25 Projected	\$ 2,092,169	\$ 800,000	\$(1,176,061)	\$ 1,716,108
FY26 Projected	\$ 1,716,108	\$ 800,000	\$(1,200,000)	\$ 1,316,108
FY27 Projected	\$ 1,316,108	\$ 800,000	\$(1,200,000)	\$ 916,108

# Circuit Breaker Revolving Account

Circuit Breaker Revolving	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	\$ 110,051	\$ 266,466	\$ (135,343)	\$ 241,174
FY24	\$ 241,174	\$ 207,078	\$ (242,525)	\$ 205,727
FY25 Projected	\$ 205,727	\$ 361,100	\$ (210,000)	\$ 356,827
FY26 Projected	\$ 356,827	\$ 300,000	\$ (367,000)	\$ 289,827
FY27 Projected	\$ 289,827	\$ 300,000	\$ (300,000)	\$ 289,827

## Food Service Program Historical Revenue & Expense

Year	Revenue	Revolving Expenses	General Fund	Surplus/ (Deficit)	
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	1,011,106	786,987	199	223,920	*
FY25 YTD	329,442	326,999		29,442	
FY25 Ant	550,000	523,001	-		
FY26 Est	950,000	900,000		50,000	

\*Timing of payments

FY25 Beginning Balance \$488K to be used for equipment upgrades

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

History of E&D certification & use			
Certified E&D		E&D used to reduce	
7/1/2021	\$907,914	FY23	\$250,000
7/1/2022	\$1,121,000	FY24	\$400,000
7/1/2023	\$1,179,790	FY25	\$500,000
7/1/2024	\$1,115,288	FY26 Projected	\$500,000
7/1/2025 Projected	\$800,000	FY27 Projected	\$400,000
7/1/2026 Projected	\$500,000	FY28 Projected	\$300,000





# FY26 Projected Revenue

FY26 REVENUE SOURCES	FY23 Approved	FY24 Approved	FY25 Approved	FY26 Preliminary	
Chapter 70 State Aid	\$ 7,778,051	\$ 7,778,051	\$ 7,863,011	\$ 8,001,123	
Supplemental Chapter 70 (hold harmless minimum aid)		\$ 28,410	\$ -		
Medicaid Reimbursement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	
Medicaid Contra Revenue	\$ (47,000)	\$ (47,000)	\$ (47,000)	\$ (47,000)	
Interest income	\$ 8,000	\$ 25,000	\$ 132,000	\$ 180,000	
Excess & Deficiency	\$ 250,000	\$ 400,000	\$ 500,000	\$ 500,000	
Erving Tuition	\$ 1,120,000	\$ 1,138,000	\$ 980,000	\$ 890,000	
E-Rate Reimbursement				\$ 24,000	
Charter Reimbursement	\$ 350,000	\$ 240,000	\$ 156,500	\$ 200,000	
Chapter 71 Transportation Reimb	\$ 334,000	\$ 435,000	\$ 451,800	\$ 468,000	
Total Operating Assessment	\$ 12,968,749	\$ 13,379,065	\$ 13,798,013	\$ 14,489,350	
Capital Assessment (HS Debt)	\$ 124,005	\$ 119,280	\$ 114,555	\$ 109,830	
<b>TOTAL OPERATING &amp; CAPITAL BUDGET</b>	<b>\$ 22,985,805</b>	<b>\$ 23,595,806</b>	<b>\$ 24,048,879</b>	<b>\$ 24,915,303</b>	\$ 866,424
					3.5%
Grants & Revolving Accounts	\$ 1,348,517	\$ 1,474,954	\$ 1,722,438	\$ 1,736,238	
Rural Aid				\$ 480,000	*priority 2
Transportation Revolving**	\$ 200,000	\$ 200,000	\$ 300,000	\$ 200,000	Requires FY25 surplus
ESSER Grant Funds*	\$ 1,076,405	\$ 1,015,664	\$ 210,000	\$ -	
Circuit Breaker Revolving	\$ 132,432	\$ 278,761	\$ 210,000	\$ 367,000	
School Choice Revolving	\$ 689,306	\$ 910,773	\$ 1,176,061	\$ 1,200,000	
<b>TOTAL ALL FUNDS BUDGET</b>	<b>\$ 26,432,465</b>	<b>\$ 27,475,958</b>	<b>\$ 27,667,378</b>	<b>\$ 28,898,541</b>	\$ 1,231,163
**This is only possible if we have excess in FY25					4.4%

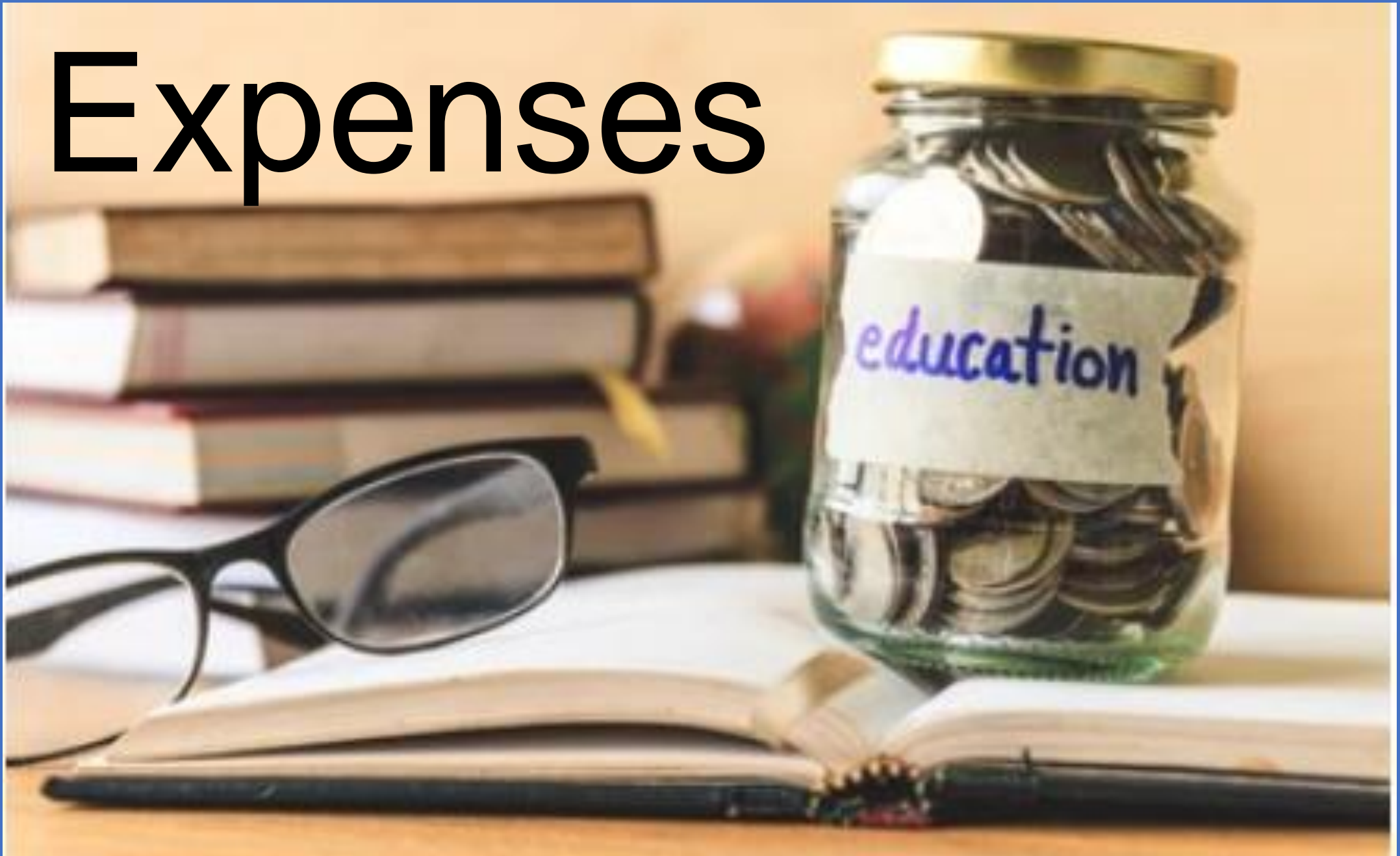
# Revenue Changes to Balance the FY26 Budget

General Fund Revenue	FY26 Preliminary	FY26 Proposed	Changes	% chg
CHAPTER 70 STATE AID REVENUE	\$8,566,499	\$8,001,123	(\$565,376)	-7%
MEDICAID REIMBURSEMENT REVENUE	\$100,000	\$100,000	\$0	0%
MEDICAID CONTRA REVENUE	(\$47,000)	(\$47,000)	\$0	0%
INTEREST INCOME	\$140,000	\$180,000	\$40,000	29%
EXCESS AND DEFICIENCY	\$500,000	\$500,000	\$0	0%
ERVING TUITION	\$890,000	\$890,000	\$0	0%
ERATE	\$24,000	\$24,000	\$0	0%
CHARTER REIMBURSEMENT	\$150,000	\$200,000	\$50,000	33%
CHAPTER 71 TRANSP REIMB	\$468,000	\$468,000	\$0	0%
TOTAL OPERATING ASSESSMENT	\$14,256,993	\$14,489,350	\$232,357	2%
CAPITAL DEBT ASSESSMENT (HS)	\$109,830	\$109,830	\$0	0%
TOTAL OPERATING AND CAPITAL BUDGET	\$25,158,322	\$24,915,303	(\$243,019)	-1%
GRANTS/REVOLVING ACCOUNT BUDGET	\$1,766,238	\$1,736,238	(\$30,000)	-2%
TRANSPORTATION REVOLVING	\$0	\$200,000	\$200,000	--
CIRCUIT BREAKER REVOLVING BUDGET	\$367,000	\$367,000	\$0	0%
SCHOOL CHOICE REVOLVING BUDGET	\$1,200,000	\$1,200,000	\$0	0%
RURAL AID	\$160,000	\$480,000	\$320,000	200%
TOTAL ALL FUNDS PROJECTED BUDGET	\$28,651,560	\$28,898,541	\$246,981	1%

# 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 we received a minimal Chapter 70 increase in spite of our flat enrollment.
- In FY26 we received a minimal Chapter 70 increase partially due to an enrollment decline of 22 students.

# Expenses



# Expense Drivers

## Student Learning Options

Provide all students with rigorous and culturally relevant curriculum, resources and programs that support individual goals.

## Inflation

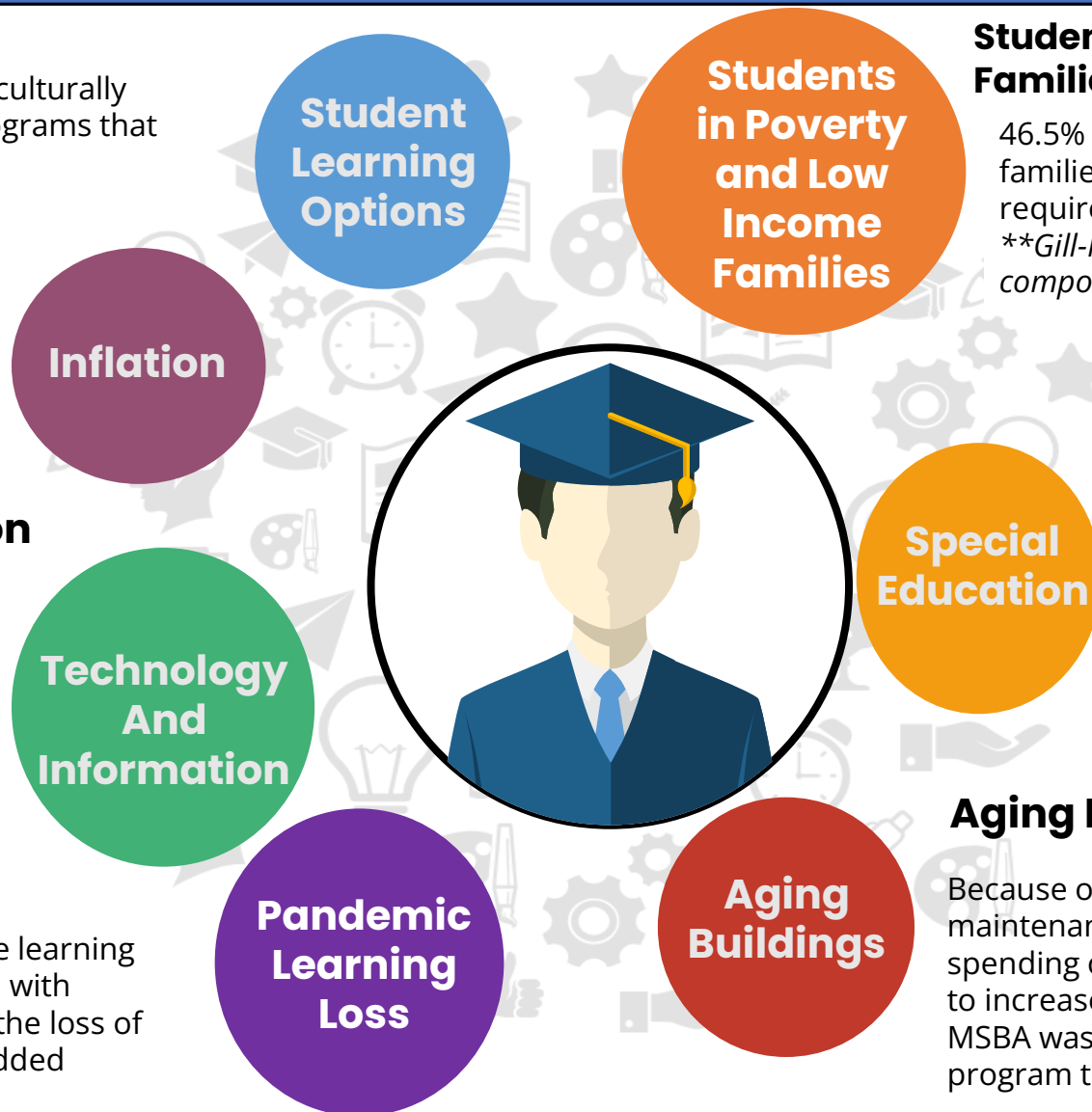
Expenses that the district incurs continue to rise annually and outpace increases in revenue. Foundation budget inflation factor is expected to be lower than in the past couple of years.

## Technology and Information

The rapid increase in technology and information has accelerated the need to more frequently replace educational materials and equipment. The pandemic forced us to get in front of our technology needs and we continue to update our technology in this budget.

## Pandemic Learning Loss

The learning loss resulting from remote learning for the two years have been addressed with ESSER funds through FY24. In spite of the loss of those funds, we are absorbing those added positions into this preliminary budget



## Students in Poverty and Low Income Families

46.5% of Massachusetts school aged children live in families that are low income. These students often require added services from public education.  
*\*\*Gill-Montague RSD's low income percentage is 61.94% compounding this issue.*

## Special Education

There are a variety of factors that drive the increase in Special Ed including:

- Medical advances
- Increased identification rate of students classified as learning disabled,
- Other local social agencies are covering less of the needs of special ed. students, leaving schools to shoulder more of the cost.

## Aging Buildings

Because of budgetary constraints, deferred maintenance activities and outdated facilities, spending on building improvements will continue to increase. Our recent building application to MSBA was not successful in getting us into the program this year.



# FY26 Projected Expenditures

Expense Summary	FY26 All Funds	FY25 ALL FUNDS	FY24 ALL FUNDS	FY23 ALL FUNDS	FY22 ALL FUNDS
ADMINISTRATION (1000)	745,596	709,295	698,356	679,431	660,087
INSTRUCTIONAL (2000)	13,267,190	13,132,218	12,031,950	11,908,574	10,936,825
STUDENT SERVICES (3000)	2,753,289	2,458,145	2,261,118	2,176,310	2,126,429
OPERATIONS (4000)	2,321,739	2,393,033	2,277,816	2,044,682	1,932,017
BENEFITS & INSURANCE (5000)	6,064,494	5,341,507	5,891,101	5,288,534	4,784,050
COMMUNITY PROGRAM (6000)	27,529	26,797	27,049	26,561	26,082
TUITION (9000)	3,608,874	3,491,829	4,169,288	4,184,368	3,467,327
CAPITAL DEBT (8000)	109,830	114,555	119,280	124,005	190,368
TOTAL BUDGET	28,898,541	27,667,378	27,475,958	26,432,465	24,123,185
INCREASE \$	1,231,162	191,420	1,043,493	2,309,280	577,114
INCREASE %	4.4%	0.7%	3.9%	9.6%	2.5%

Questions





Vote Information	FY26	Vote: "I move that the Gill-Montague Regional School Committee approve a Fiscal Year 2026 Preliminary Operating Budget of \$24,915,303. This includes the use of \$500,000 from E&D to support the Budget."
General Fund	\$ 24,915,303	
Additional Funds to support the budget		
School Choice Revolving	\$ 1,200,000	
Circuit Breaker Revolving	\$ 367,000	VOTE: "I move that the Gill-Montague Regional School Committee re-establish a Regional Transportation Reimbursement (RTR Fund). I further authorize the use of \$200,000 from the RTR Fund to support the budget."
Rural Aid	\$ 480,000	
RTR Fund	\$ 200,000	
Grants/other Revolving	\$ 1,736,238	
Total Budget (All Sources)		