

Gill-Montague Regional School District

FY23 Budget Proposal

January 31, 2022

- Introduction
- Program Offerings
- Curriculum, Instruction & Assessment
- Enrollment
- Budget Needs
- Revenue
- Expenses
- Summary
- Capital needs
- Questions

Agenda

FY23 Budget Schedule

January 11, 2022 School Committee Meeting

- Preliminary Budget Presentation to School Committee

January 18, 2022 School Committee Special working Meeting

- Review of line item budget
- Budget Discussions

January 25, 2022 School Committee Meeting

- Budget Discussions
- Vote Preliminary FY23 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 during the 4th week of January

January 31, 2022

Town of Montague & Town of Gill Select Board/Finance Committee's meet with GMRSD School Committee representatives, Superintendent and Director of Business & Operations regarding FY23 Budget.

FY23 Budget Schedule, continued

February 8, 2022 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

Feb 15, 2022 School Committee Meeting

- Budget Discussions

March 8, 2022 School Committee Meeting

- FY23 Budget Vote
 - Two thirds vote required
 - Budget must be voted 45 days prior to 1st town meeting, but no later than March 31st

May, 2022

Town meetings – projected dates:

- Town of Gill – 1st Monday (May 2nd)
- Town of Montague – 1st Saturday (May 7th)

FY23 Major Budget Themes



Enrollment & Inflation

Enrollment starting to increase after Pandemic decline in FY21 and FY22

Anticipated higher inflation rate than typical in Foundation Budget calculation



FY23 Budget Increase

Higher budget increase due to the addition of new positions to meet the Pandemic-related needs, Charter enrollment increases



Student Opportunity Act

Continuation of SOA in Foundation Budget calculation lead to higher state aid for GMRSD



Stimulus Funds

ESSER II
\$866K Allocated in FY22 and FY23

ESSER III
\$1.925M Allocated in FY23 & FY24



New Staffing & Resource Needs

PPE
Air purifier filters
Pandemic related Instructional Staffing needs

What can you do?

- Get involved in your student(s) schools
- Attend School Committee Meetings
- Join School Committee
- Submit comments or concerns on the District's budget to: brian.beck@gmrds.org

District Administration:

Brian Beck, Superintendent

Joanne Blier, Director of Business & Operations

Dianne Ellis, Director of Pupil Services

Jeanne Powers, Director of Curriculum

Tina Mahaney, Director of Technology

School Administration:

Christopher Barnes, Middle/High School Principal

Melissa Pitrat, Sheffield Elementary Principal

Sarah Burstein, Hillcrest Elementary Principal

Lisa Desjarlais, Gill Elementary Principal

Citizen Participation

School Committee:

Gill Members:

Jane Oakes, Chair – Term Ends: 2022

William Tomb -- Term Ends: 2023

Valeria (Timmie) Smith -- Term Ends: 2024

Montague Members:

Cassie Damkoehler, Vice Chair -- Term Ends: 2023

VACANCY -- Term Ends: 2022

Heather Katsoulis -- Term Ends: 2022

Jennifer Waryas -- Term Ends: 2024

Nicholas Licata -- Term Ends: 2023

John Irminger – Term Ends: 2022

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 - The pandemic has resulted in substantial disruptions to student learning for more than a year. In order for our students to recover from lost learning opportunities, we are committing 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

District Long Term Goal #1 (2021 – 2024)

ENGAGEMENT FAMILY:

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

District Long Term Goal #2 (2021 – 2024)

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

District Long Term Goal #3 (2021 – 2024)

GROWTH & ACHIEVEMENT:

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

District Long Term Goal #4 (2021 – 2024)

GRADE-APPROPRIATE INSTRUCTION:

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

District Long Term Goal #5 (2021 – 2024)

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



Districtwide

Anti-Bias/Anti-Racist Work

- Elementary
 - “Brave Elementary Educators Talk About Race” Professional Development
- Secondary
 - Middle School - Trained Active Bystander program
 - High School - Screening and Facilitated Discussion on “I’m Not Racist...Am I?” film
- Curriculum review process with an Equity Lens

DESE Acceleration Roadmap

- Professional learning for educators tied to grade-level curriculum following the 2020-2021 school year
- District goals relate to the Roadmap

Secondary Schools

- Add Behavior Interventionist
- Universal mental health screenings & skills based psychoeducational groups
- Prevention counselor with funds through the Town of Montague

Turners Falls High School

- MakerSpace
- Dual Enrollment courses
- No fee Athletics
- I-Ready Diagnostic Assessment in Math & ELA
- Innovative Pathways
 - Health Care & Social Assistance
 - Manufacturing

Great Falls Middle School

- No fee athletics
- I-Ready Diagnostic Assessment in Math and ELA & Intervention Program
- Middle School teaming model & Developmental Designs Approach
- Wilson Reading Intervention

Elementary Schools

Classroom paras in all kindergarten and 1st grade classrooms

- Skill development, improve adult to student ratio and support to address pandemic learning loss

Sensory Pathways

Wit & Wisdom and K-2 Geodes

Updated Literacy plan with grade specific assessment calendar

Bridges Math & Number Corner

Adding Math Interventionists

Science/STEM special weekly for all students

Elementary Schools

Sheffield Elementary

- 21st Century Afterschool Program
- Five Fridays of exploration time
- RULER Social-Emotional Program

Hillcrest Elementary

- No fee Pre-School
 - Full day for 4 yr olds
 - Half day for 3 yr olds
- Autism Program
- RULER Social-Emotional Program

Gill Elementary

- Second Steps Social-Emotional Program
- Team teaching in ELA & Math for Grades 3/4 and 5/6
- New K, 1 & 2 Academic Intervention Model

Curriculum, Instruction, and Assessment

Curriculum

- Grade-Level material with scaffolds in place to support learning gaps
- Adoption of new curriculum for Reading and Writing at the Elementary schools
- Review and adoption of older curriculum at the secondary level (science and social studies)

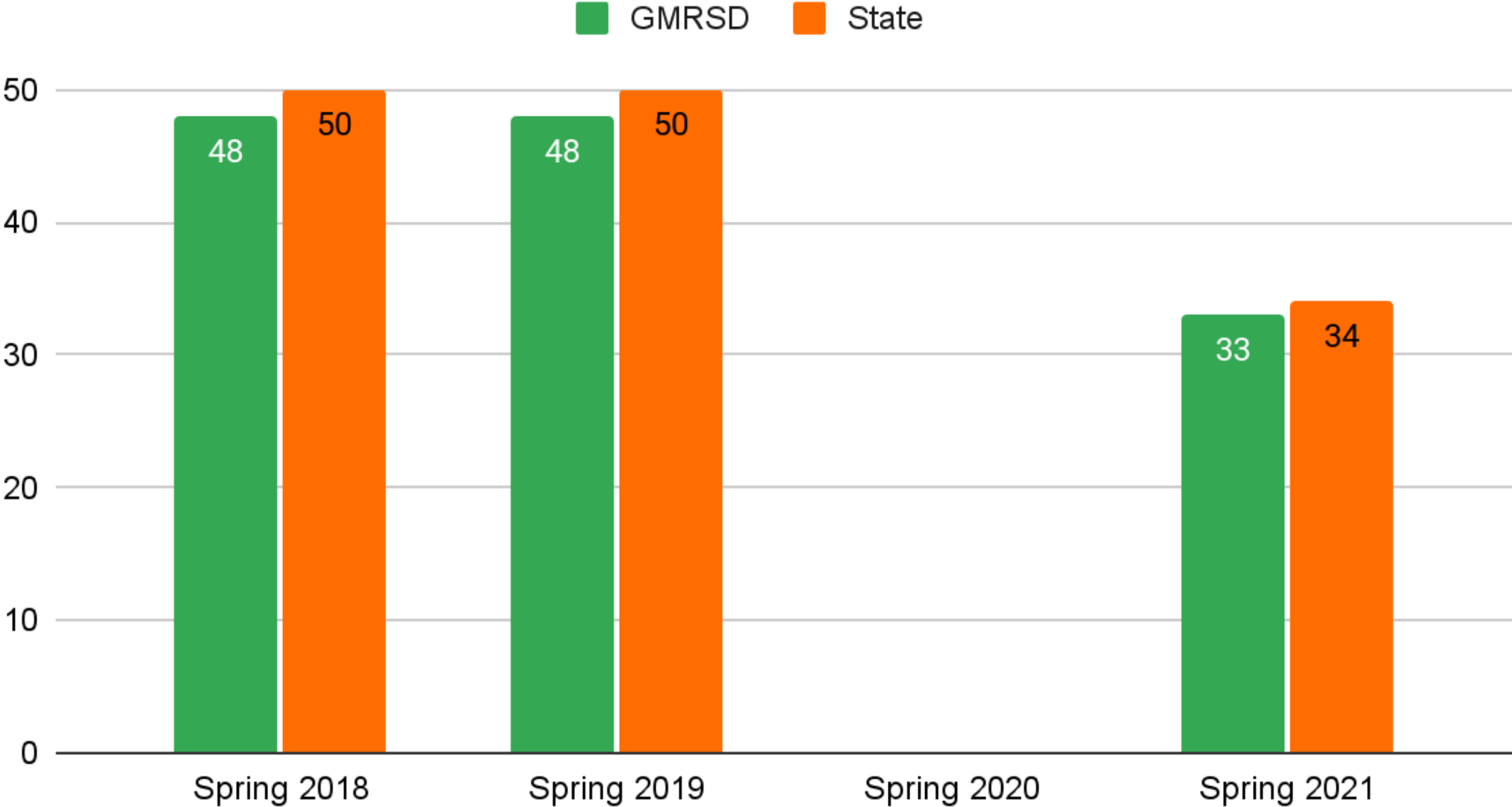
Instruction

- Differentiated to meet the needs of all students
- Specific interventions for students as needed
- Adjustment to practice based on student data

Assessment

- K-12 I-Ready Diagnostic in Reading and Math
- Secondary focus on Common Assessments
- Elementary Literacy Assessment Calendar
 - Assess reading level, phonics, vocabulary, comprehension, phonemic awareness, and fluency

Average SGP: GMRSD vs. State



GMRS D SAT/PSAT Scores 2021

Fall 2021 PSAT Scores for 10th Grade

Subject	Average Score	% of Students Meeting or Exceeding Benchmark
Reading and Writing	492 out of 760	71%
Math	459 out of 760	37%

Fall 2021 PSAT Scores for 11th Grade

Subject	Average Score	% of Students Meeting or Exceeding Benchmark
Reading and Writing	516 out of 760	75%
Math	503 out of 760	50%

SAT Trends

Year	Average Score
2019-2020	1053
2020-2021	No Data
2021-2022	1110

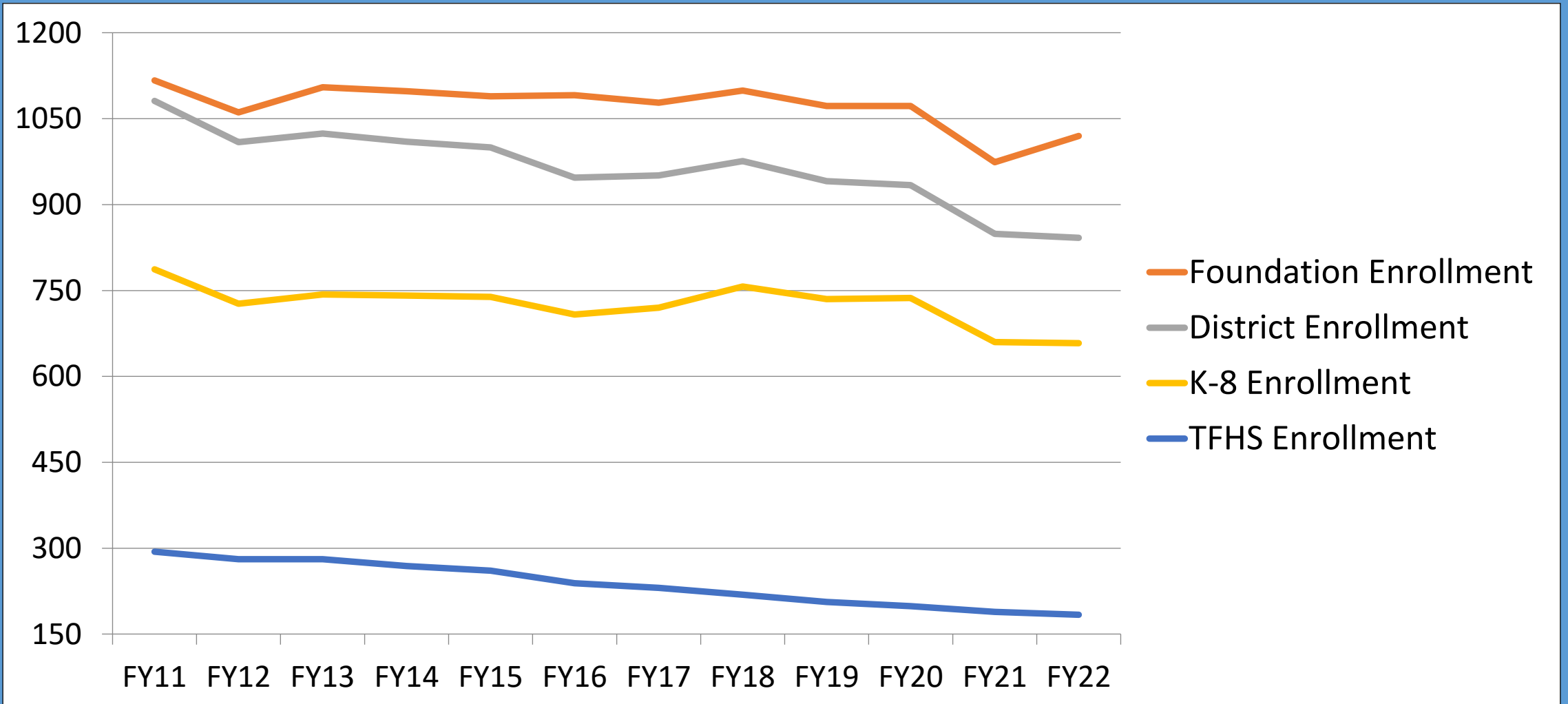


*Student
Enrollment*

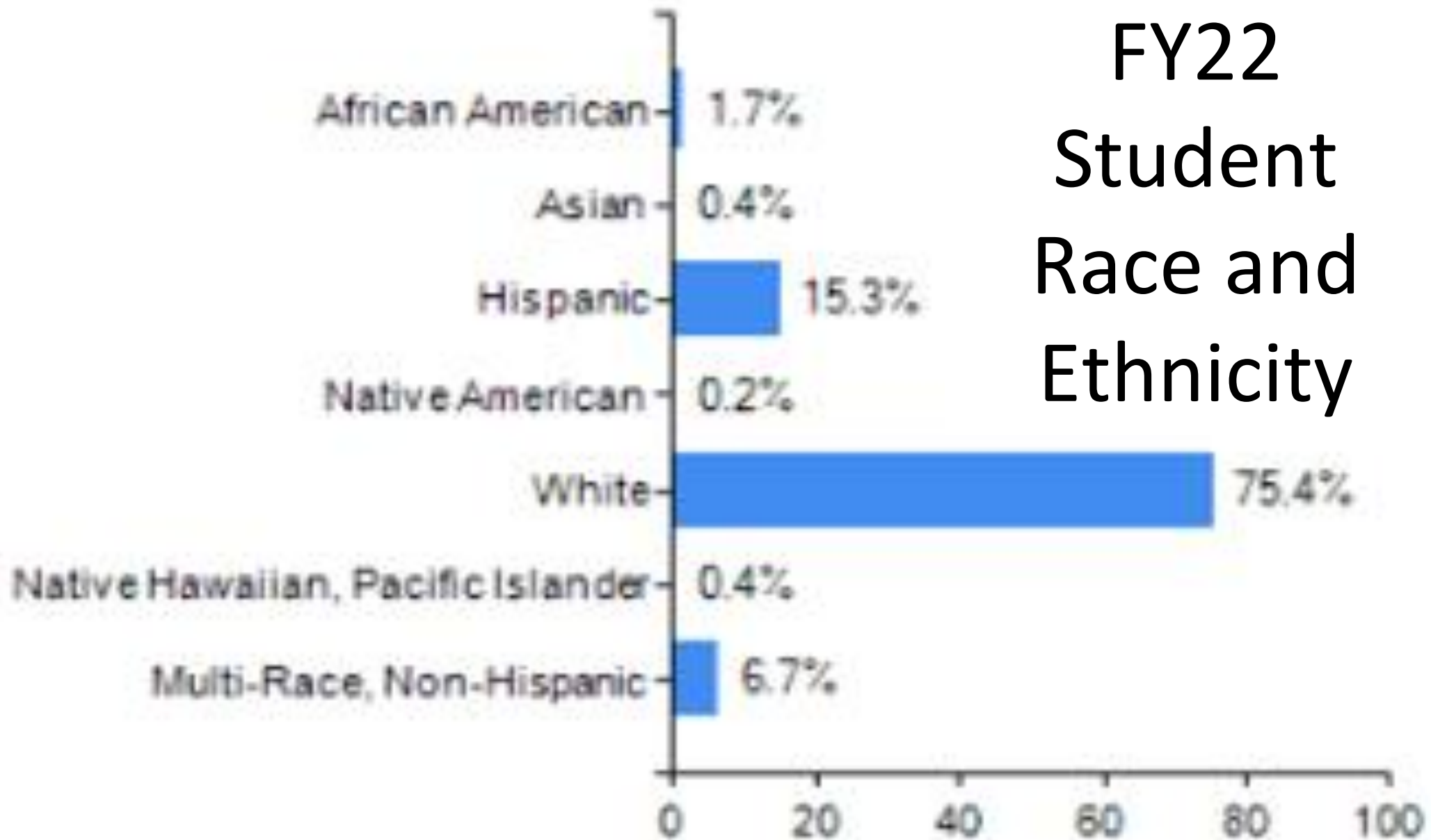
District Enrollment Trends

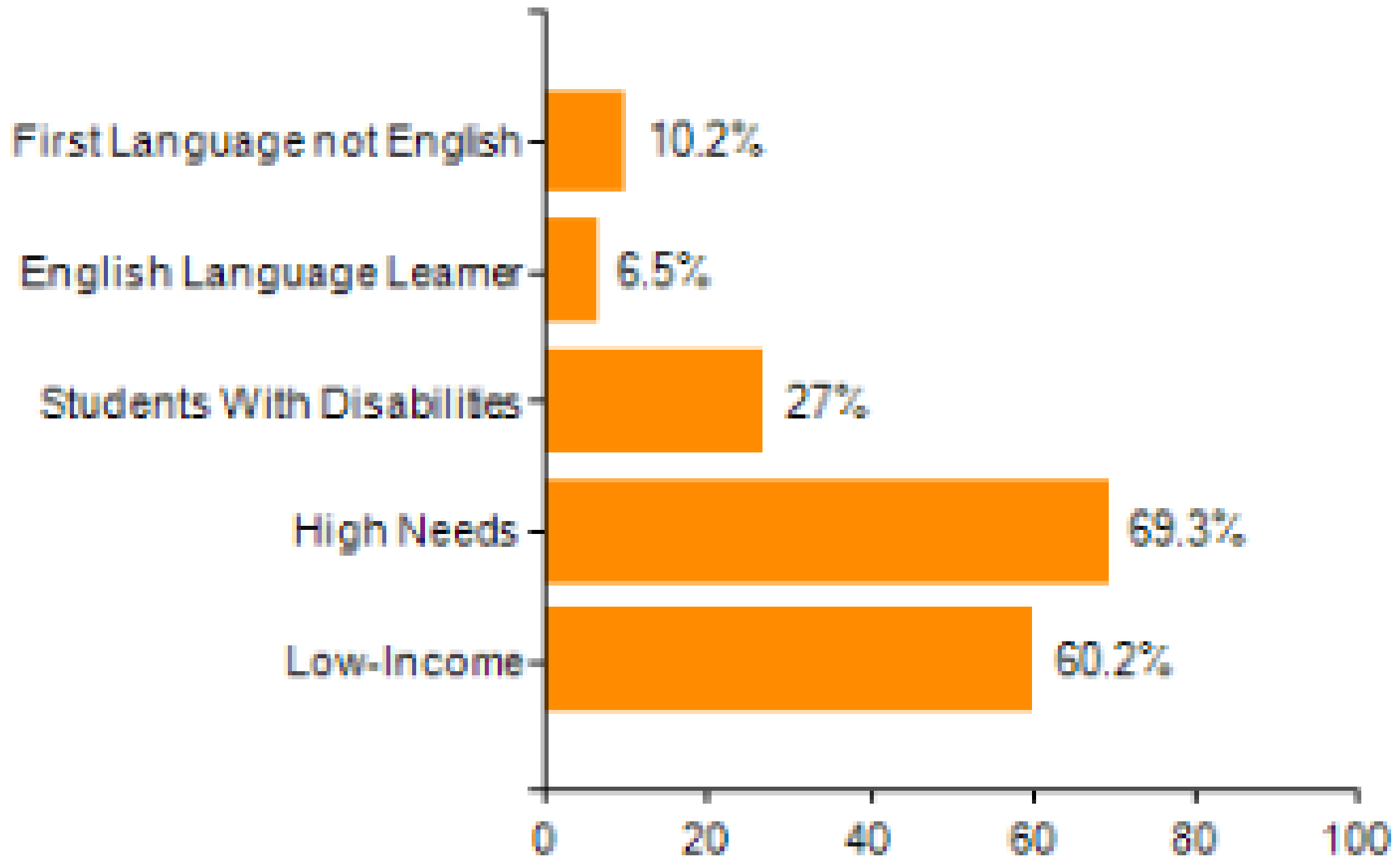
YEAR	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Foundation Enrollment	1,105	1,098	1,089	1,091	1,078	1,099	1,072	1,072	974	1020
District Enrollment	1,024	1,010	1,000	947	951	976	941	934	849	842
K-8 Enrollment	743	741	739	708	720	757	735	737	660	658
TFHS Enrollment	281	269	261	239	231	219	206	199	189	184
Year	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Choice In	96	97	106	95	104	109	95	83	65	63
Choice out	191	195	225	239	221	234	255	239	201	216
YEAR	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Charter	47	60	70	69	69	56	59	61	63	77

District Enrollment Trends



FY22 Student Race and Ethnicity





Budget Needs



FY23 Budget Priorities

Chapter 70 and Assessment increases along with ESSER Grant & Revolving funds will allow us to:

1. Continue to assess and respond to pandemic learning loss of both academic and social/emotional growth
2. Increase instructional and support services for students with learning differences (special education, counseling and academic support)
3. Identify and implement interventions for a wide range of social emotional needs
4. Prioritize building strong relationships with students and families

FY23 New Position Requests included in Budget

NEW POSITIONS ADDED TO BUDGET	FTE	Estimated Cost	School	NOTES	FUNDING SOURCE
1st Grade Paras	3	\$ 69,000	Hillcrest	FY22	ESSER II
1st Grade Paras	1	\$ 23,000	Gill	FY22	ESSER II
Instructional Technology	1	\$ 60,000	District	FY22	ESSER III
Additional Speech Language Pathologist	1	\$ 73,956	Gill/Hillcrest	FY22	ESSER III
Innovative Pathways Teacher - High School	1	\$ 67,750	High School	FY22	ESSER III
Adjustment Counselor - Sheffield	1	\$ 51,000	Sheffield	FY22	ESSER III
Transportation Coordinator (part of Transp Reimb)	1	\$ 50,000	District	FY22	General Fund
Additional Paras	1	\$ 23,000	Gill	FY22	General Fund
Additional Paras	2	\$ 46,000	Hillcrest	FY22	General Fund
Aditonal preschool paras	3	\$ 75,000	Hillcrest	FY23	General Fund
Math Interventionists (elementary)	3	\$ 176,500	Elementary	FY23	ESSER III
Behavior Interventionist (secondary)	1	\$ 72,000	Secondary	FY23	ESSER III
	19	\$ 787,206			

FY23 New Position Requests (not included)

NEW POSITIONS NOT ADDED	FTE	Estimated Cost	School	NOTES
Program para or RBT for ASD Classroom	1	\$ 35,000	Hillcrest	not included
Humanities Teacher (English and Social Studies)	1	\$ 75,000	HS	not included
Special Education/Intervention Teacher	1	\$ 55,000	Gill	not included
Facilities Supervisor to replace Districtwide Custodian	1	\$ 40,000	District	not included
Dean of students	1	\$ 53,000	Sheffield	not included
	5	\$ 258,000		

FY23 Large Expenditure Changes

Insurance & Fixed Charges	Health Insurance assuming 4% increase and additional retirees/staff - Insurance estimates are based on plan enrollments in November, 2021.	\$ 224,050
	Town Retirement Assessment increase of 8.6% for FY23 is based on employees on October 1, 2021. This year we will contribute approximately 28% of all salaries (non-Teacher Retirement employees)	\$ 55,953
	Custodial & Café contracts expired June 30, 2021. Units A & C contracts will expire on June 30, 2022. All contracts for FY23 are currently under negotiation.	\$ 274,862
Student Support Services	We added the Transportation Coordinator in FY22. This will be a reimbursable transportation expense in FY23 (75% reimb). This has been added to our FY23 budget.	\$ 50,000
	We had an agreement with the Town of Montague Police Department for the first three years we had the SRO in the district to pay \$50,250 per year. The total cost of the SRO is much higher than that and so the Police Chief is asking that we pay a higher portion of the total cost or approximately \$75K in FY23 and future years.	\$ 24,750
Instructional	New positions: 19 FTE continuation of 1st Grade Paras, Instructional Technologist, Speech Language Pathologist, Innovative Pathways Teacher and Adjustment Counselor, multiple Paras, Secondary Behavior Interventionist and Elementary Math Interventionists	\$ 787,206
Tuitions	While we had a handful of students who have recently aged out and/or graduated, we also have several new high cost Out of District placements that were move ins or DCF Placements, that we are financially responsible for in FY23.	\$ 219,482
Charter Tuition	Charter enrollment increased by 14 students from 63 to 78 students. This is the largest increase in Charter Enrollment for Gill Montague since the inception of Charter Schools back in the late 90s. FY22 Charter cost is higher than budgeted and so the increase here is pretty significant. Charter tuition is averaging anywhere from \$20K - \$25K per student this year.	\$ 515,559

Budget revisions to School Committee Preliminary Budget

Revenue Changes	original	incr (decr)	Revised	Notes
Chapter 70	7,375,912	402,139	7,778,051	Based on Cherry Sheet
Charter Reimb	250,000	100,000	350,000	Cherry Sheet adjustment
Regional Transp	395,000	(61,000)	334,000	est 65% (reduction) Cherry Sheet
Assessments	13,009,649	(40,900)	12,968,749	result of minimum contribution
		400,239		
Expense changes	original	incr (decr)	Revised	Notes
from SC usage		198,283		move 3 positions from SC
Charter Tuition	1,581,000	78,190	1,659,190	Based on Cherry sheet
Bring back reductions	(228,813)	126,538	(102,275)	
staffing changes	98,500	(3,225)	95,275	HS/MS Asst Principal
staffing changes	37,683	453	38,136	Para positions
		400,239		
Other funds:	original	incr (decr)	Revised	Notes
School Choice usage	887,588	(198,283)	689,306	Move 3 positions to GF

Budget Summary

The original Budget presented to School Committee showed a \$300K deficit. We were able to close the gap prior to school committee's approval of the preliminary budget, however that was prior to the release of state aid numbers. This is the revised budget summary based on state aid numbers released on January 26, 2022.

ALL FUNDS			
Revenues	FY23		Expenses
State Aid	\$8,462,051		Administration (1000)
Assessments	\$13,092,754		Instruction (2000)
Erving Tuition	\$1,120,000		Student Services (3000)
Other GF Revenue	\$61,000		Operations (4000)
E&D	\$250,000		Benefits & Fixed Charges (5000)
Revolving & Grants	\$3,446,660		Community Programs (6000)
Total All Funds	\$26,432,465		Tuition (9000)
			Capital Debt (8000)
			Total All Funds
			\$26,432,465

A photograph of a laptop on a desk. The laptop screen shows a financial dashboard with a pie chart and a bar chart. In the foreground, several stacks of gold coins are placed on the laptop's keyboard, increasing in height from left to right. The background is a blurred office setting with windows.

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.

29.5%

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%

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

2.5%

Town Assessments

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

49.5%

Erving Tuition

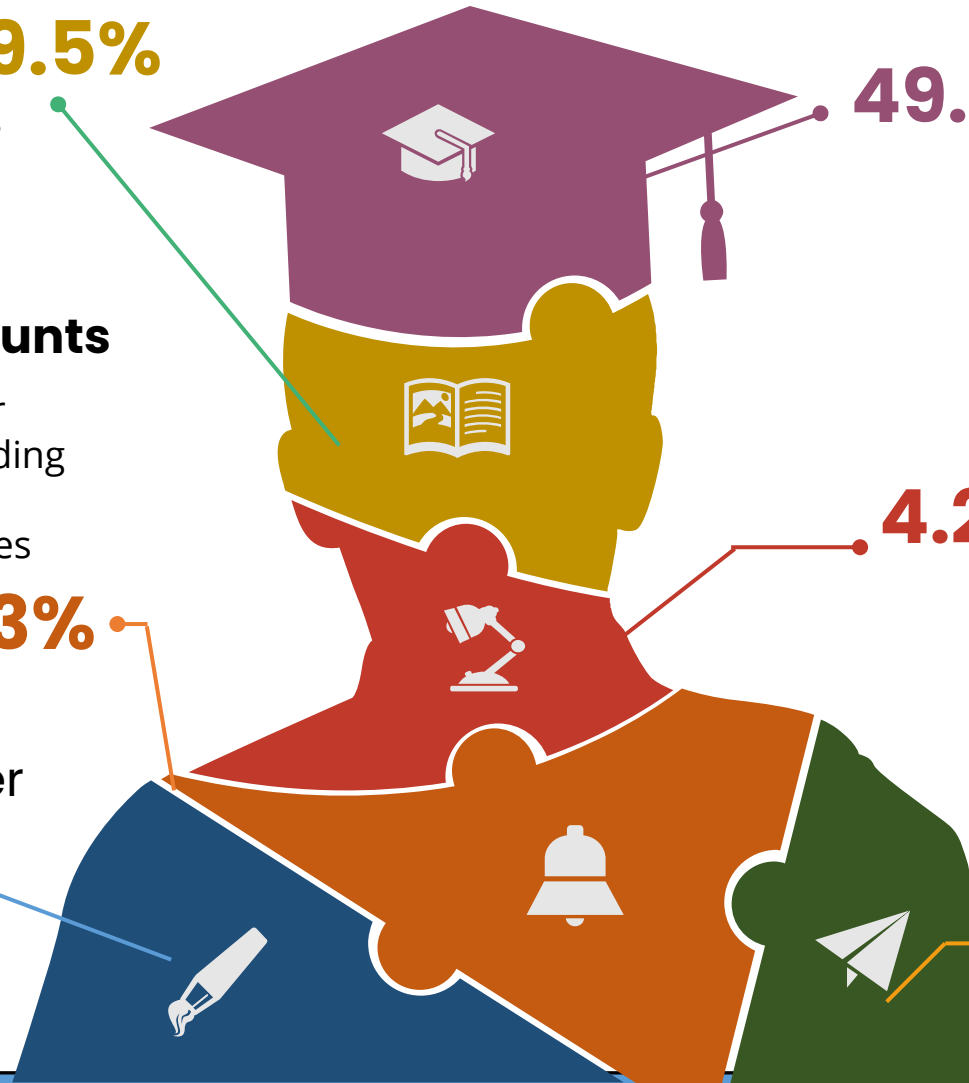
The Town of Erving pays tuition to the District for their 7 – 12 students to attend Great Falls Middle & Turners Fall High School through a tuition agreement established in the 1980's that uses prior year expenses and enrollment to determine a cost per pupil.

4.2%

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.³⁵

1.3%



Chapter 70 Foundation Formula

The goal of **Chapter 70 Formula Aid** is to ensure that every district has sufficient resources to meet its foundation budget spending level through an equitable contribution of local property taxes and state aid.



There are cost rates associated with **11** different spending categories (e.g., teacher compensation, professional development, building maintenance, etc.)

Local Income Effort is based on residents' income. The 2018 Income percentage used in FY22 calc was 1.4199%.
=1.4199% X Residential Income

There are **13** enrollment categories and demographic groups that make up a district's enrollment numbers. The state totals the different categories (e.g., economically disadvantaged or students from low income families, special education, and limited English proficiency students).

Local Property Effort is based on property values. The 2020 Property Percentage used in FY22 calc was .3326% of the equalized property valuation of the community. **= .3326% X Equalized Property Values**

Required Local Contribution is a measurement of how much local tax revenue a city or town can reasonably raise and dedicate to the operation of its K-12 Schools.

FY23 Chapter 70 Summary

674 Gill Montague

Aid Calculation FY23

Prior Year Aid

1 Chapter 70 FY22 **7,129,856**

Foundation Aid

2 Foundation budget FY23 14,265,560

3 Required district contribution FY23 6,487,509

4 Foundation aid (2 -3) 7,778,051

5 Increase over FY22 (4 - 1) **648,195**

Minimum Aid

6 Minimum \$30 per pupil increase 30,600

7 Minimum aid amount
(if line 6 - line 5 > 0, then line 6 - line 5, o **0**

Subtotal

8 Sum of 1,5,7 **7,778,051**

Minimum Aid Adjustment

9 Minimum aid adjustment 7,160,456

10 Aid adjustment increment
(if line 9 - line 8 > 0, then line 9 - line 8, o **0**

Non-Operating District Reduction to Foundation

11 Reduction to foundation **0**

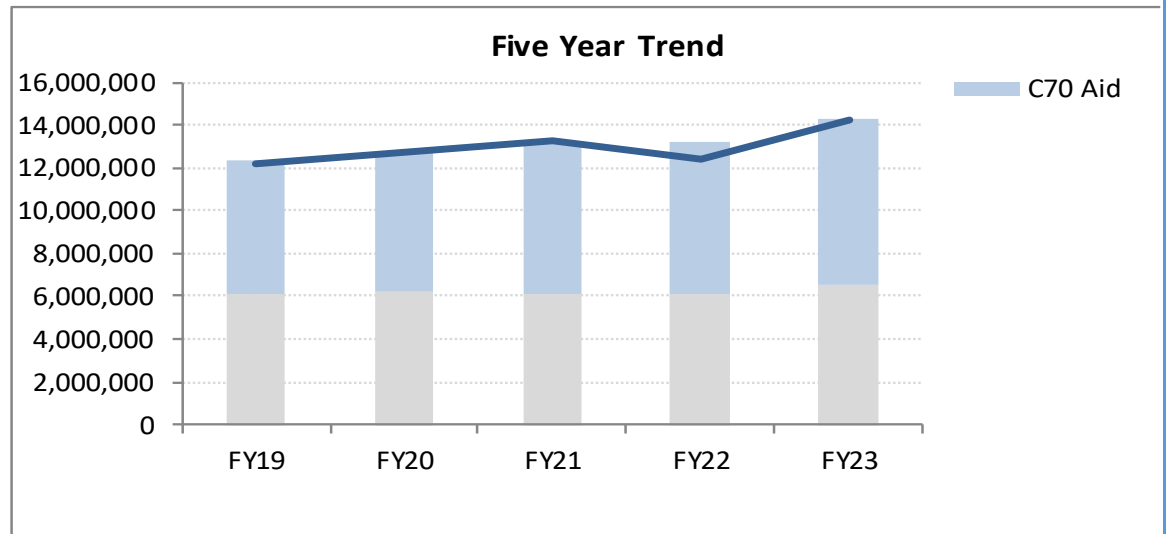
FY23 Chapter 70 Aid

12 Sum of 1,5,7,10 minus 11 **7,778,051**



Comparison to FY22

	FY22	FY23
Enrollment	970	1,020
Foundation budget	12,355,223	14,265,560
Required district contribution	6,065,329	6,487,509
Chapter 70 aid	7,129,856	7,778,051
Required net school spending (NSS)	13,195,185	14,265,560
Target aid share	50.91%	52.57%
C70 % of foundation	57.71%	54.52%
Required NSS % of foundation	106.80%	100.00%



Massachusetts Department of Elementary and Secondary Education

Office of School Finance

FY23 Chapter 70



Regional District Enrollment and Contributions by Member City or Town

The table below presents the minimum required local contribution for

Note: A city or town might belong to more than one regional district (e.g., a regional district and a vocational district) and therefore be required to contribute to multiple districts. See the *regional allocation* tab for a full list of minimum required contributions for each city or town.

Foundation enrollments are presented as whole numbers. The change column reflects differences prior to rounding.

674 Gill Montague

LEA	Member	Foundation Enrollment in Regional District			Required Minimum Contribution to Regional District		
		FY22	FY23	Change	FY22	FY23	Change
	Total	970	1,020	50	6,065,329	6,487,509	422,180
106	Gill	110	122	12	939,458	979,422	39,964
192	Montague	860	898	38	5,125,871	5,508,087	382,216

FY23 Chapter 70 Foundation Budget

674 Gill Montague

	<u>Base Foundation Components</u>					<u>Incremental Costs Above the Base</u>							TOTAL
	1	3	4	5	6	8	9	10	11	12	13	14	
	Kindergarten	Pre-school	Full-Day	Elementary	Middle	School	In-District	Special Ed	English learners	English learners	English learners	High School/Voc	Low income
Foundation Enrollment	36	92	397	259	254		39	10	34	8	10	548	1,020
1 Administration	7,625	38,972	168,173	109,715	107,597		114,021	32,628	3,439	854	996	43,462	627,483
2 Instructional Leadership	13,771	70,387	303,737	198,156	194,330		0	0	6,019	1,495	1,743	205,938	995,576
3 Classroom & Specialist Teachers	63,146	322,745	1,392,696	799,559	1,153,114		376,239	0	42,129	10,463	12,204	2,010,305	6,182,600
4 Other Teaching Services	16,195	82,778	357,205	167,752	136,957		351,289	498	6,019	1,495	1,743	0	1,121,931
5 Professional Development	2,497	12,771	55,116	38,977	37,064		18,149	0	1,719	427	498	97,528	264,745
6 Instructional Materials, Equipment	9,139	46,714	201,581	131,510	206,350		15,841	0	4,299	1,068	1,245	14,949	632,696
7 Guidance & Psychological Services	5,514	28,184	121,621	93,937	108,189		0	0	2,579	641	747	81,405	442,817
8 Pupil Services	1,827	9,344	60,471	64,442	145,733		0	0	860	214	249	422,996	706,135
9 Operations & Maintenance	17,535	89,622	386,738	273,530	260,096		127,366	0	10,317	2,562	2,989	0	1,170,754
10 Employee Benefits/Fixed Charges*	23,457	119,891	517,366	354,703	311,445		144,448	0	9,458	2,349	2,740	325,183	1,811,040
11 Special Education Tuition*	0	0	0	0	0		0	309,784	0	0	0	0	309,784
12 Total	160,707	821,407	3,564,703	2,232,280	2,660,874		1,147,355	342,910	86,838	21,566	25,154	3,201,767	14,265,560
13 Wage Adjustment Factor	100.0%										Foundation Budget per Pup		13,986
*The wage adjustment factor is applied to underlying rates in all functions except instructional equipment, benefits and special education tuition.													
14 Low-income percentage	60.62%						English learner foundation budget as % total fo						0.9%
15 Low-income group	10						Low-income foundation budget as % total founc						22.4%

FY23 Preliminary Chapter 70 Highlights

- Preliminary FY23 Chapter 70 increased 8.8% statewide
GMRSD increase is 9.1%
- Foundation Budget rates are being phased in through FY27 at a rate of 1/6th per year.
This increases such categories as Benefits, Guidance & psychological services, Special education, English learners and Low Income students.
Inflation rate in formula was 4.5%
- Statewide foundation enrollment decreased by 0.4%
GMRSD foundation enrollment increased by 5%
- Hold Harmless provides a minimum aid guarantee of \$30 per pupil
Most districts in our area received this level of aid due to declining enrollment
135 districts statewide received minimum aid statewide
GMRSD is once again NOT included in this category
- Low income enrollment now based on 185% of the federal poverty level.
Over 60% of GMRSD Students fall into this category.

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 assessment for the new school year.

Montague's Affordable Assessment Calculation

Current allocation methodology summary	2/25/21 FY22 Affordable Assessment	11/17/21 email from Carolyn FY23 Affordable Assessment	1/24/22 email update
Net Levy (Total less allowance for abatements)	20,170,659	20,808,667	20,878,954
Less Excluded Debt (+GMRSD Debt for town buildings)	(1,157,271)	(1,183,694)	(1,183,694)
Available Levy	19,013,388	19,624,973	19,695,260
Net state aid (total less charges and offsets)	1,795,344	1,824,995	1,867,544
Local receipts	1,405,175	1,490,090	1,583,548
Total available sources for operating expenses	22,213,907	22,940,058	23,146,352
Total Sources for GMRSD Operating			
48.5% of Available Sources to GMRSD Operating	10,773,745	11,125,928	11,225,981
Montague's share of excluded GMRSD Debt	177,109	115,471	115,471
	10,950,854	11,241,399	11,341,452

The following is the affordable assessment calculation

Table #1

FY23 Affordable Assessment	Enrollment Percentage	Affordable Operating Assessment	% Increase	Share of HS Debt	Debt Assessment	Total Operating & Debt Assessment
Gill	11.76%	1,782,531	4.2%	7.80%	9,672	1,792,203
Montague	88.24%	11,227,119	4.2%	92.20%	114,333	11,341,452
Total Assessments		13,009,649			124,005	13,133,654

FY23
Assessment
Comparison

Assessment Calculation 1/31/2022 based on a General Fund Budget of \$22,946,805

Table #2

FY23 Assessment Summary	Minimum contribution	Enrollment %	Above Minimum	Transp Assmnt	Total Operating Assessment	Operating Assessment Increase	% Increase	Share of HS Debt	Debt Assmnt	Total Operating & Debt Assessment
Gill	979,422	11.76%	730,100	32,093	1,741,616	30,240	1.77%	7.30%	9,672	1,751,288
Montague	5,508,087	88.24%	5,478,237	240,810	11,227,134	453,389	4.21%	92.70%	114,333	11,341,467
Total Town Assessments	6,487,509		6,208,337	272,903	12,968,749	483,628	3.87%		124,005	13,092,754

School Choice Revolving Account

	Beginning Balance	Revenue	Expense	Ending Balance
FY18	\$ 703,510	\$ 900,570	\$ (828,576)	\$ 775,504
FY19	\$ 775,504	\$ 817,104	\$ (772,946)	\$ 819,662
FY20	\$ 819,662	\$ 677,230	\$ (707,815)	\$ 789,077
FY21	\$ 789,077	\$ 553,081	\$ (91,422)	\$ 1,250,736
FY22 Projected	\$ 1,250,736	\$ 550,000	\$ (700,000)	\$ 1,100,736
FY23 Projected	\$ 1,100,736	\$ 550,000	\$ (689,306)	\$ 961,430

Circuit Breaker Revolving Account

	Beginning Balance	Revenue	Expense	Ending Balance
FY18	\$ 116,182	\$ 274,098	\$ (221,425)	\$ 168,855
FY19	\$ 168,855	\$ 286,710	\$ (172,511)	\$ 283,054
FY20	\$ 283,054	\$ 269,904	\$ (284,634)	\$ 268,324
FY21	\$ 268,324	\$ 252,487	\$ (269,162)	\$ 251,648
FY22 Projected	\$ 251,648	\$ 123,260	\$ (252,000)	\$ 122,908
FY23 Projected	\$ 122,908	\$ 200,000	\$ (132,432)	\$ 190,476

Food Service program Historical Revenue & Expense

Year	Revenue	Expenses	Surplus/ (Deficit)
FY16	\$ 488,878	\$ 543,493	\$ (54,615)
FY17	\$ 494,806	\$ 541,579	\$ (46,773)
FY18	\$ 547,598	\$ 593,195	\$ (45,597)
FY19	\$ 474,125	\$ 607,278	\$ (133,153)
FY20	\$ 524,570	\$ 567,230	\$ (42,660)
FY21	\$ 599,574	\$ 507,445	\$ 92,129
FY22 YTD	\$ 140,664	\$ 261,445	\$ 19,219
FY22 Amt	\$ 420,000	\$ 280,000	
FY23	\$ 500,000	\$ 615,506	\$ (115,506)

FY22 Beginning
Balance \$221K
will cover the
anticipated
deficit in FY23

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

History of E&D certification & use

Certified E&D		E&D used to reduce assessments	
7/1/2016	\$390,484	FY18	\$190,000
7/1/2017	\$334,904	FY19	\$100,000
7/1/2018	\$238,383	FY20	\$150,000
7/1/2019	\$557,434	FY21	\$150,000
7/1/2020	\$615,319	FY22	\$150,000
7/1/2021	\$907,914	FY23	\$250,000
7/1/2022 Projected	\$740,000		



FY23 Projected Revenue

REVENUES	FY19 Approved	FY20 Approved	FY21 Approved	FY22 Approved	FY23 Projected	CHANGE FROM PRIOR YEAR	
CHAPTER 70 STATE AID	\$ 6,211,590	\$ 6,441,443	\$ 7,049,318	\$ 7,129,856	\$ 7,778,051	\$ 648,195	9.1%
MEDICAID REIMBURSEMENT	\$ 200,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.0%
MEDICAID CONTRA ACCOUNT			\$ (47,000)	\$ (47,000)	\$ (47,000)	\$ -	
INTEREST INCOME	\$ 4,000	\$ 4,500	\$ 6,000	\$ 7,000	\$ 8,000	\$ 1,000	14.3%
EXCESS AND DEFICIENCY	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 250,000	\$ 100,000	66.7%
ERVING TUITION	\$ 805,000	\$ 940,000	\$ 1,088,800	\$ 1,150,000	\$ 1,120,000	\$ (30,000)	-2.6%
CHARTER REIMBURSEMENT	\$ 121,659	\$ 54,183	\$ 159,379	\$ 161,840	\$ 350,000	\$ 188,160	116.3%
CHAPTER 71 TRANSP REIMB	\$ 301,765	\$ 270,000	\$ 266,000	\$ 270,000	\$ 334,000	\$ 64,000	23.7%
TOTAL OPERATING ASSESSMENT	\$ 11,232,240	\$ 11,669,848	\$ 12,331,264	\$ 12,485,121	\$ 12,968,749	\$ 483,628	3.9%
CAPITAL DEBT ASSESSMENT (HS)	\$ 142,538	\$ 137,970	\$ 133,350	\$ 128,730	\$ 124,005	\$ (4,725)	-3.7%
CAPITAL DEBT ASSESSMENT (Sheff)	\$ 66,552	\$ 64,914	\$ 63,276	\$ 61,638	\$ -	\$ (61,638)	-100.0%
GRANTS/REVOLVING ACCOUNTS	\$ 1,489,956	\$ 1,427,991	\$ 1,244,433	\$ 1,370,000	\$ 1,348,517	\$ (21,483)	-1.6%
TRANSPORTATION REVOLVING			\$ 100,000	\$ 150,000	\$ 200,000	\$ 50,000	33.3%
ESSER GRANT				\$ 196,000	\$ 1,076,405	\$ 880,405	449.2%
CIRCUIT BREAKER REVOLVING	\$ 248,238	\$ 306,500	\$ 304,370	\$ 210,000	\$ 132,432	\$ (77,568)	-36.9%
SCHOOL CHOICE REVOLVING	\$ 825,152	\$ 875,523	\$ 596,881	\$ 600,000	\$ 689,306	\$ 89,306	14.9%
TOTAL BUDGET	\$ 21,748,690	\$ 22,542,872	\$ 23,546,072	\$ 24,123,185	\$ 26,432,465	\$ 2,309,280	9.6%

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.



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 incur continue to rise annually and outpace increases in revenue.

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.

Pandemic Learning Loss

The learning loss resulting from remote learning for the last two years will be addressed with ESSER funds through FY24.

Student Learning Options

Students in Poverty and Low Income Families

Students in Poverty and Low Income Families

43.8% 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 60.2% compounding this issue.*

Inflation

Technology And Information

Pandemic Learning Loss

Aging Buildings

Special Education

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.



FY23 Projected Expenditures

FY23 Budget Summary (all funds)		FY19 ALL FUNDS BUDGET	FY20 ALL FUNDS BUDGET	FY21 ALL FUNDS BUDGET	FY22 ALL FUNDS BUDGET	FY23 ALL FUNDS PROPOSED
	ADMINISTRATION (1000)	669,519	628,654	642,851	660,087	679,430
	INSTRUCTIONAL (2000)	9,649,841	10,018,059	10,495,766	10,936,825	11,915,961
	STUDENT SERVICES (3000)	2,031,384	2,076,500	1,978,465	2,126,429	2,176,310
	OPERATIONS (4000)	1,522,121	1,703,903	1,829,054	1,932,017	2,038,682
	BENEFITS & INSURANCE (5000)	4,357,053	4,395,372	4,864,424	4,784,050	5,269,148
	COMMUNITY PROGRAM (6000)			25,563	26,082	26,561
	TUITION (9000)	3,309,681	3,517,500	3,513,323	3,467,327	4,202,368
	CAPITAL DEBT (8000)	209,090	202,884	196,626	190,368	124,005
TOTAL BUDGET		21,748,690	22,542,872	23,546,072	24,123,185	26,432,465
	Projected Increase	120,753	794,182	1,003,200	577,114	2,309,280

**ESSER II
GRANT
SPENDING
PLAN FOR
FY23**

ESSER II FY23 PLANNED EXPENSES	FY22	NOTES
Summer Program Support Staff	40,000	continuation
Summer Program Professional Staff	70,000	continuation
Summer Program Transportation	39,909	continuation
Gill 1st Grade Para	22,694	continuation
Hillcrest 1st Grade Para	68,144	continuation
PD Travel	12,500	
Contracted Services PD	45,826	
Instructional Supplies	10,000	
Instructional Technology	50,000	
Nurse Sub	1,489	
Total ESSER II Planned Expenses	360,562	
This plan will fully spend the ESSER II Funds		

ESSER III GRANT SPENDING PLAN FOR FY23

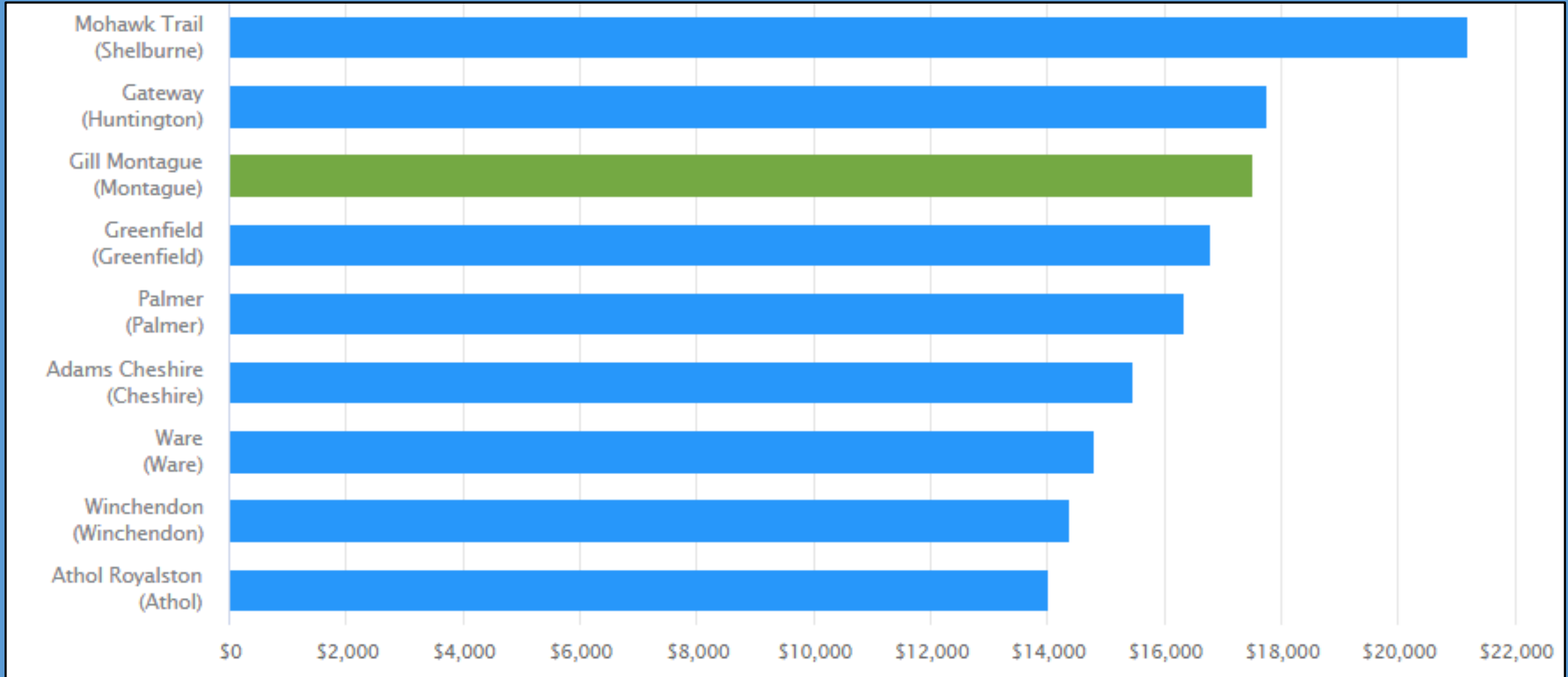
ESSER III FY23 PLANNED EXPENSES	FY23	NOTES
Instructional Technology Salary	60,309	continuation
High School Innovation Pathway Salary	67,750	continuation
High School Math Teacher Salary	49,320	continuation
Math Interventionist - Gill	35,400	new FY23
Math Interventionist - Hillcrest	58,500	new FY23
Math Interventionist - Sheffield	82,600	new FY23
Speech Language Pathologist Salary - Gill	14,791	continuation
Speech Language Pathologist Salary - Hillcrest	59,165	continuation
Adjustment Counselor - Sheffield	51,081	continuation
Behavior interventionist Salary - HS/MS	72,000	new FY23
Additional Para	7,345	continuation
Contracted Services PD	25,000	
Tutors	20,000	
Instructional Supplies	23,000	
Sanitation & PPE Supplies	40,000	
MTRS	49,582	
Total ESSER III Planned Expenses	715,842	
ESSER III Grant Funds remaining for FY24, FY25	1,209,556	
Grants funds available through Sept 2024		



FY20
ClearGov
Peer Groups

Municipality	Total Number Of Students	Average Household Income
Gill Montague	846	\$51,403
Greenfield	1,545	\$48,493
Palmer	1,188	\$51,846
Ware	1,140	\$49,630
Winchendon	1,178	\$59,332
Adams Cheshire	1,035	\$45,295
Athol Royalston	1,425	\$47,960
Gateway	753	\$65,370
Mohawk Trail	739	\$55,642

GM FY20 Per Pupil Spending Compared to Peers

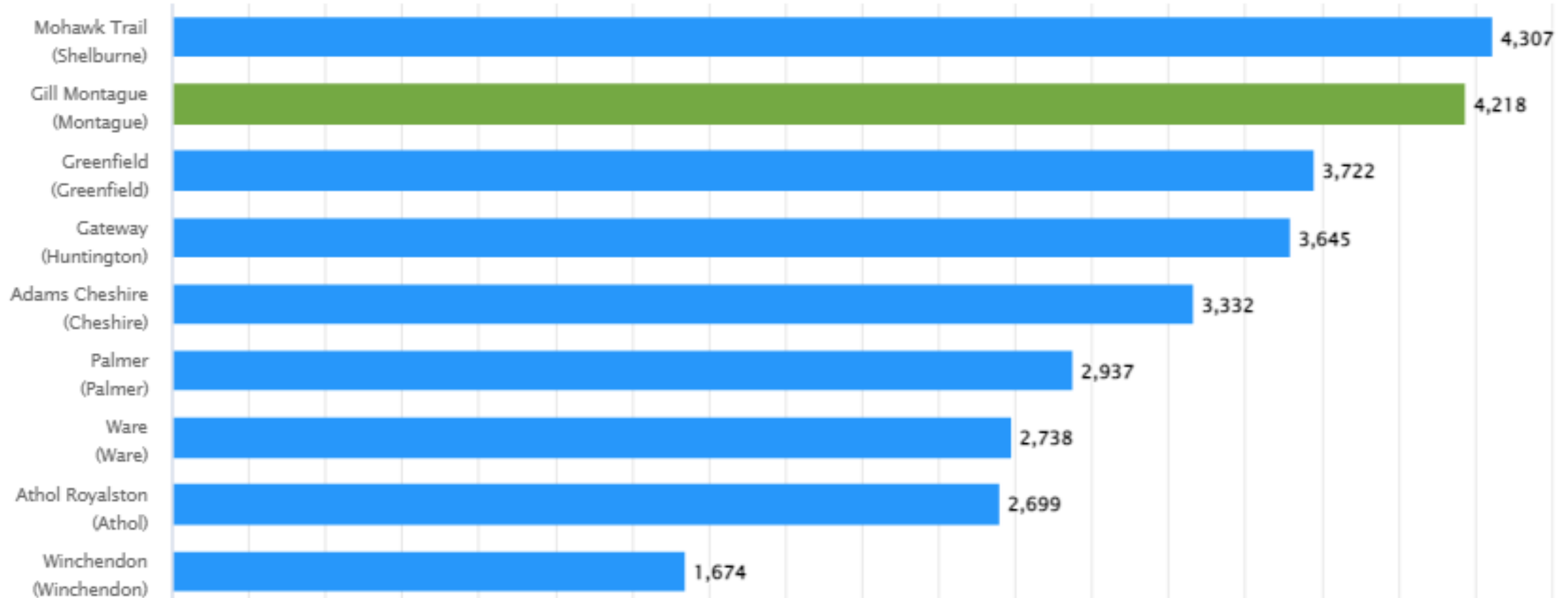


8 Similar in Size and Need: 8 districts of similar enrollment and demographics (ClearGov)

EMPLOYEE BENEFITS PER STUDENT

\$4,218 ▲ 35% than similar districts

8 Similar in Size and Need: 8 districts of similar enrollment and demographics (ClearGov)



Capital Needs



TFHS/GFMS elementary pending projects (funding allocated by towns)

- **Tennis Courts Resurfacing \$63,000**
- This project went out to bid and the work was scheduled and completed in October. Post project walkthrough detected numerous issues that needed addressing. After first punch-list visit, we discovered further issues including bubbles at the crack repairs. The vendor explained that this sometimes happens at this time of year due to the amount of water in the ground and moisture in the air with the early morning fog and dew. He said that the crack system would normally take thirty days to cure. He said that he expects the bubbles to fix themselves as the product continues to harden but they will return in the spring for another walk through and make necessary repairs.
- **Building Condition Assessment \$7,500**
- We recently received the draft report and have sent back comments. This report will be used as a guide to determine which projects should take priority in future years.

Gill Elementary funded pending projects (funding allocated by town)

New Security Doors \$20,000

We had gathered quotes from various vendors for the new door, frame, closures, strike and hardware for the new double door entryway. Due to the location where the double door will need to be placed, we will also need to relocate the main office doorway, fire alarm, security alarm and lighting fixture. We hope to refresh quotes and order parts soon as the lead time is expected to be quite long and would like to schedule the project during the summer break. With the floor replacement last summer we couldn't also complete the door project. With building costs up at this time, it is possible that the project comes in above budget. However, per Ray Purington, the town of Gill has \$10K in grant money that they could use toward this project if necessary.

Building Condition Assessment \$7,500

This is in progress and will give us a better idea of what we should tackle next. It may also help in our quest to have the roof replaced through MSBA. We expect to receive the final report very soon.

Roof (MSBA) Feasibility Study \$20,000 +

We have been denied funding through MSBA for several years, however, I believe having the Building Condition Assessment completed will help our application move forward. Heath is checking to see if there were any active leaks in the recent heavy rain.

Gill Floors \$300,000

The Town of Gill allocated \$300,000 to replace the floors at the elementary school. We have spent \$166,780.50 replacing the asbestos floors leaving a balance of \$133,219.50 for phase 2 of the project. Phase 2 will include the removal of all non-asbestos flooring throughout the remainder of the building and installation of seamless floor to match new seamless floor installed in 2021. We have gone out to bid for this project so that installation can occur during summer break.

Gill Elementary School

FY23 capital project request

Gill heating computer \$10,000

The computer that runs the Gill heating system is having frequent failures and shutdowns and is in need of replacement. Additionally, there is not notification capability for the system or user authentication. Notification would have alerted us to the boiler failures that occur occasionally and user authentication can restrict who has access to certain parts of the system. This was purchased as part of the Siemens project. Quotes for this replacement have come in just under \$10K. Annual upgrades of the system quoted are in the range of \$4K annually.

Another option is to go to a web-based system that can be accessed through our district devices. This will streamline the system, however, the annual fee could be significant.

Hillcrest Elementary pending projects (funding allocated by town)

- **Intercom \$25,000**
- Vendors are providing concepts for solutions that will work with the bell system and provide paging for every room and have the ability to page from every room. They are also investigating if the current phone system will integrate a building paging solution.
- **Roof Repairs \$1,297 remaining**
- This has been an ongoing issue as we are chasing leaks each time we have heavy rains. Heath detected new leaks in room 6 after the recent heavy rains. This area was recently repaired as part of this project but will need more attention.
- **Façade \$55,000**
- We are putting together specs so that we can go out to bid on this project. The hope is that the work can be completed next summer.

Sheffield Elementary pending projects (funding allocated by town)

- **Intercom \$30,000**

- Vendors are currently making site visits, evaluating possible solutions (both wired, wireless, desk station access and divided intercom circuits between Admin and Sheffield) so a building-wide announcement can be made (lockdowns, emergencies, etc.) Exterior paging for the front door and recess for emergency broadcast will be investigated as well. New systems are also being investigated for bell system compatibility. They are also investigating if the phone system will integrate with the paging system.

- **Central Office Canopy \$10,000**

- We had received quotes and the vendor didn't follow with completing the project. Due to the high cost of building materials we are above budget on the originally quoted project. A vendor will look at the project to see if there are any cost saving solutions to bring the expense down.

- **Central Office Façade \$45,000**

- We are putting together specs so that we can go out to bid on this project. The hope is that the work can be completed next summer.

- **Fire Alarm System \$90,000**

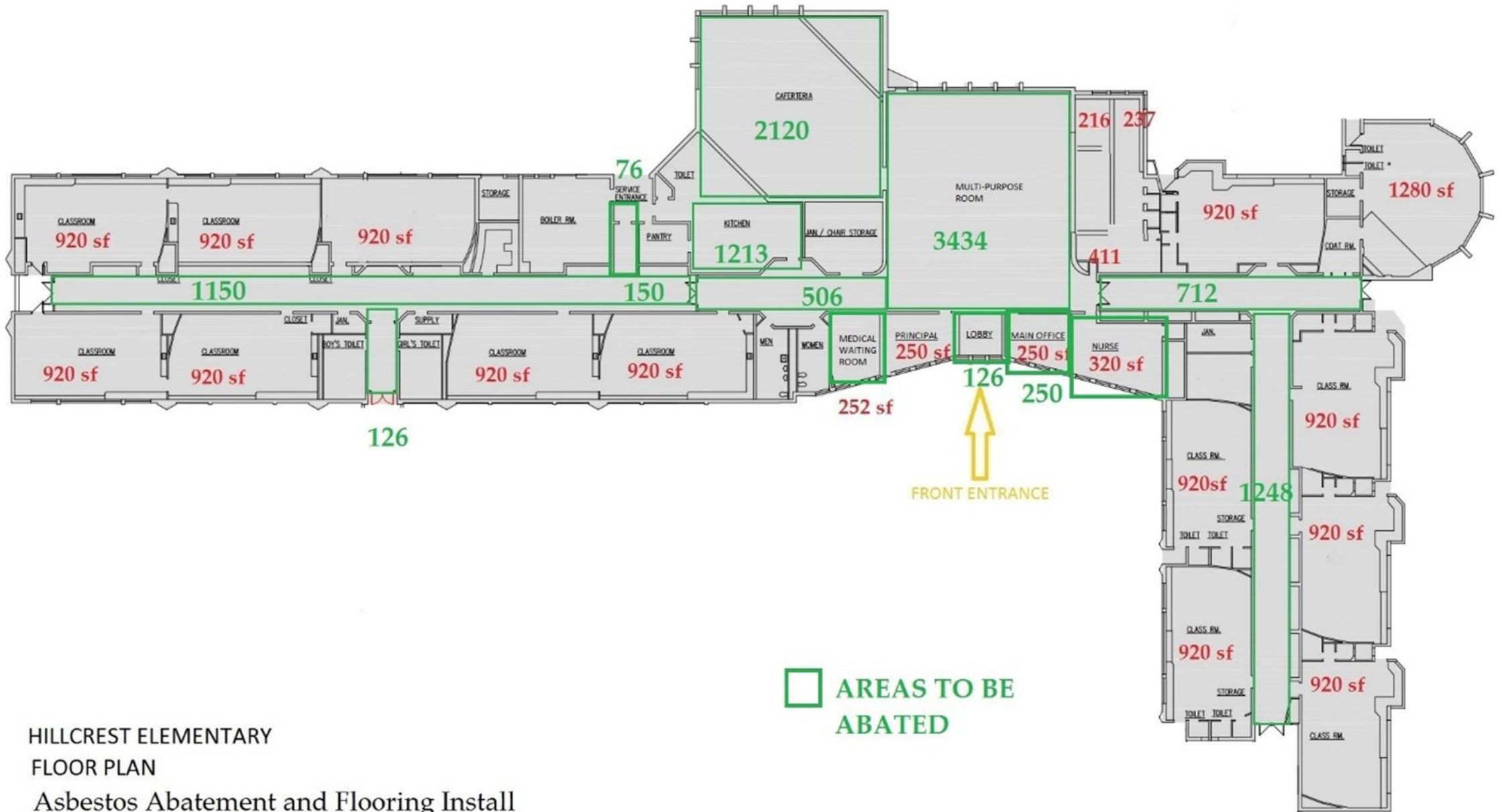
- Project has been put out to bid and we received a bid for \$88K, just under budget. We anticipate moving forward with an award to the low bidder so that we can get started on the project. We anticipate the ordering of equipment will happen soon and the project will happen primarily during school breaks.

Montague Elementary Schools

Capital Request (Special Town Meeting March 3)

- **Hillcrest flooring \$315,000**

- We have determined that the best way to handle the asbestos floor tiles at this time is to abate all tiles in common areas and carpet classrooms as necessary. We have begun the conversation about the potential of an Elementary Building project that would renovate or replace the two aging buildings due to crowding and the issues detailed in the recent building condition assessments. The timing to apply for a new building project through MSBA (Massachusetts School Building Authority) has just opened and closes in April. We have been in touch with an organization that could assist us with that process if we so choose. A new building project would take 5 years to complete.
- Should Hillcrest remain an open school for the long term, the recommendation is to remediate the entire building of asbestos flooring and install seamless epoxy floors throughout the building as we did in Gill. Until we make that determination, we must still replace the flooring in the common areas.



HILLCREST ELEMENTARY
 FLOOR PLAN
 Asbestos Abatement and Flooring Install

Montague Elementary Building Condition Assessment Summary (first 5 years)

While these numbers and issues serve as a guide, they are not expected to be used as a capital plan exactly as they were received, rather, we will make ongoing adjustments to the timeline and get estimates for the projects as they become priorities.

Sheffield Capital Project summary	2021	2022	2023	2024	2025
Accessibility Review	12,500	1,616,000	-	-	-
Electrical, Telephone & Security	-	-	40,000	-	-
Exterior Walls	56,000	519,775	338,250	324,400	12,000
Fire Alarm, Life Safety & Code	16,500	16,500	-	-	-
Heating, Ventilation & Air Condtnng	-	27,500	-	-	-
Interior Finishes	-	13,500	48,125	-	18,000
Roofing	54,700	-	-	-	528,000
Site & Features at Grade	32,000	52,560	70,400	-	72,000
Special Systems & Components	500	20,000	-	500	-
Vertical Transportation	-	-	-	-	110,000
Sheffield Elementary School Complex	\$ 172,200	\$ 2,265,835	\$ 496,775	\$ 324,900	\$ 740,000
Hillcrest Capital Project summary	2021	2022	2023	2024	2025
Exterior Walls	-	288,000	470,000	-	-
Heating, Ventilation & Air Condtnng	1,000	1,000	1,000	1,000	171,000
Interior Finishes	27,500	95,000	187,500	87,500	-
Roofing	15,000	-	1,155,000	-	-
Site & Features at Grade	12,600	187,000	15,000	-	123,750
Special Systems & Components	-	20,000	-	-	-
Hillcrest Elementary School	\$ 56,100	\$ 591,000	\$ 1,828,500	\$ 88,500	\$ 294,750
Montague Elementary School Buildings	\$ 228,300	\$ 2,856,835	\$ 2,325,275	\$ 413,400	\$ 1,034,750
					6,858,560

Montague Elementary Schools MSBA project estimate

Click https://www.massschoolbuildings.org/building/Ed_Facility_Planning to read about the process to prepare for a potential building project.

Click https://www.massschoolbuildings.org/sites/default/files/edit-contentfiles/Building_With_Us/Ed_Facilities_Planning/Orange%20Educational%20Program.pdf to see the Orange educational program planning document that was created in preparation for their Dexter Park building project.

Based on some very rough estimates from prior MSBA elementary projects of comparable size, and using the MSBA reimbursement rate we had for the Sheffield Window project, the annual cost of a new/renovated elementary building would be in the \$825K range. The High School MSBA project was reimbursed at a rate of 90%, but I'm not aware that they reimburse at such a high rate any more.

Cost Estimate Summary	
MSBA Building Estimate	\$ 55,000,000
Estimated 76% reimbursement rate	\$ 41,800,000
Montague Share	\$ 13,200,000
Est Annual cost including interest for new building (20 years)	\$ 825,000
Average cost to keep up with Capital project list from Building Condition Assessment report for the next 5 years	\$ 1,371,712

How We Will Continue The Discussion

Research

Continue to research options to fund Gill-Montague RSD as well as stay on top of future recommendations from the state about best practices.



Manage

Put knowledge to work to manage budgets as well as work on plans for future investments based on student and industry standards



Improvement

Continue to invest in the education of Gill-Montague RSD students. Prepare students for college and career readiness through rigorous academic standards and promotion of bi-literacy. Make data informed decisions when it comes to students' educations.



Analysis

Continue to use DESE provided data as well as historical data to analyze our own spending trends, using this data for district to district comparisons.



Action

Work closely with Town and School Stakeholders to determine not only the needs of the school district but also the needs of the member town's.



Questions

