

June 12, 2023

Annual Town Meeting



Please use the microphone when recognized to speak.

It greatly improves the audio quality of the recording, which is kept as an archival record of the meeting.

Volunteers Wanted

The Town is always looking for residents who might be able to volunteer for one of Gill's many boards, committees, councils and commissions. If you think you might be interested in joining any of these groups, please contact the Chair, or contact Ray Purington at 863-9347.

Cable Advisory Committee (Tom Hodak, 863-4227)

Capital Improvement Planning Committee (Greg Snedeker, 863-8168)

Cultural Council (Patricia Crosby, 863-2297)

Energy Commission (Vicky Jenkins, 325-5722)

Finance Committee (Claire Chang, 626-3620)

Memorial Committee (Merri Bourbeau, 863-8613)

Planning Board (Doug Smith, 863-3115)

Recreation Committee (Isaac Bingham, 863-4431)

Zoning Board of Appeals (Suzanne Smiley, 863-8174)

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

TOWN OF GILL

ANNUAL TOWN MEETING: JUNE 12, 2023

To any of the Constables of the Town of Gill in the County of Franklin,

Greetings:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said town, qualified to vote in elections and in town affairs, to meet at the Gill Town Hall, 325 Main Road in said Town on Monday, the Twelfth day of June, in the year Two Thousand and Twenty Three (06/12/2023) at 7:00 PM then and there to act on the following articles.

Article 1: To elect the following officers: Two or more Field Drivers; Fence Viewers; Measurers of Wood, Bark and Surveyors of Lumber - all for one year; AND

To see if the Town will vote to accept and expend any sum of money that might be made available from State or Federal funds for roadwork or other purposes for the Fiscal Year 2024 and for the Chapter 90 type funds, authorize the Selectboard to enter into contracts with the Commonwealth of Massachusetts Department of Transportation; AND

To see if the Town will vote to accept any sum of money that might be made available from the Quintus Allen Trust during Fiscal Year 2024, and authorize the Selectboard to expend such funds in support of the Gill Elementary School, or take any action relative thereto.

Motion: It is moved the Town vote to elect Edward J. Golembeski and Clifford C. Hatch as Field Drivers and the Regional Animal Control Officer as Assistant Field Driver and elect the Selectboard as Fence Viewers; Measurers of Wood, Bark and Surveyors of Lumber - all for one year; AND

It is moved the Town vote to accept and expend any sum of money that might be made available from State or Federal funds for roadwork or other purposes for the Fiscal Year 2024 and for the Chapter 90 type funds, authorize the Selectboard to enter into contracts with the Commonwealth of Massachusetts Highway Department; AND

It is moved the Town vote to accept any sum of money that might be made available from the Quintus Allen Trust during Fiscal Year 2024, and authorize the Selectboard to expend such funds in support of the Gill Elementary School.

The Finance Committee took no action on this article.

The names and positions (Field Drivers, Fence Viewers, and etc.) are the same as last year.

Chapter 90 funds are given annually by the state to the Town, and are used for our road maintenance program – activities such as repaving asphalt roads, applying new oil & stone (now called “chip sealing”), and drainage and guardrail projects. The Town will receive \$146,726 for Fiscal Year 2024, an increase of \$417 (less than 0.3%) over the amount received in Fiscal Year 2023.

Quintus Allen was an original trustee of the Greenfield Savings Bank. Upon his death in 1884, his will established a trust fund to be used for education-related expenses in Colrain, Gill, Leyden, and Shelburne. The interest earned by the Trust is distributed to those towns each year. The Town received \$2,992 from the Trust during Fiscal Year 2023, and there is a balance of \$13,522 in the Town’s Quintus Allen account.

In recent years the School has used the Quintus Allen funds for:

2022	Portable Netting behind Basketball Hoops (\$1,842.30)
2018-19	Outdoor Learning Center (\$4,537.96)
2017	Chromebook Computers (24) & Storage Cart (\$6,050.00)
2016	Climbing Wall & Gear (\$1,329.21)
2015	Nature Program Coordinator & Equipment (\$2,915.60)

Article 2: To see if the Town will vote to transfer unexpended funds in the amount of \$3,463.47 from the Fire and Police Department Flooring Project (#001-192-5841) to the reimbursement account for Chapter 90 highway funds (#215), or take any action relative thereto.

Motion: It is moved to transfer unexpended funds in the amount of \$3,463.47 from the Fire and Police Department Flooring Project (#001-192-5841) to the reimbursement account for Chapter 90 highway funds (#215).

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Chapter 90 funds, described in the explanation for Article 1, are provided by the state to the Town as a form of reimbursement grant. The Town spends the money on approved road projects and submits the expenses to the state for reimbursement. At some point dating back to at least 2017 and the previous Highway Superintendent, one or more reimbursements did not match the requested amount, and a deficit was created in the Chapter 90 account. Despite multiple attempts by the Town's financial team the project(s) that caused the deficit cannot be identified. In order to bring the account into balance, funds must be transferred from another source, in this case the unexpended funds from a completed flooring project at the Fire and Police Departments.

Article 3: To see if the Town will vote to transfer a sum or sums of money from the Fiscal Year 2023 Town Building Repairs & Maintenance Account (001-192-5823) to add to the account (001-192-5839) established to paint the walls and ceiling and install new carpet flooring in the two classrooms, and replace the concrete steps at the west entrance of the Riverside Municipal Building, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$11,000.00 from the Fiscal Year 2023 Town Building Repairs & Maintenance Account (001-192-5823) to add to the account (001-192-5839) established to paint the walls and ceiling and install new carpet flooring in the two classrooms, and replace the concrete steps at the west entrance of the Riverside Municipal Building.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Although the painting and carpet were completed in 2020 and 2021, replacing the concrete steps has lagged behind. While there is \$11,463 remaining in the original project account, a 2021 estimate indicated the work would cost \$12,000 - \$14,000, and the costs of labor and materials have increased substantially since then.

The existing steps are in poor condition, and should be replaced this year as soon as enough funds are available and an advertised bid process is conducted. This year's budget for building repairs and maintenance has \$11,679 remaining from an initial appropriation of \$17,750 and with only three weeks left in the fiscal year the requested transfer is felt to be a safe amount.

Article 4: To see if the Town will vote to designate the Town of Gill Selectboard, the Town of Gill Board of Assessors, and the Town Administrator of the Town of Gill, collectively, as the "authorized officer" to negotiate Payment in Lieu of Tax Agreements (PILOTs) for solar or wind powered energy systems and co-located energy storage systems, pursuant to the provisions of Massachusetts General Laws Chapter 59, Section 5, Clause 45th, as amended by Section 61 of Chapter 8 of the Acts of 2021, and after approval by Town Meeting of any respective PILOT Agreement that has been so negotiated, to execute on behalf of the Town said PILOT Agreement, or take any action relative thereto.

Motion: It is moved the Town vote to designate the Town of Gill Selectboard, the Town of Gill Board of Assessors, and the Town Administrator of the Town of Gill, collectively, as the "authorized officer" to negotiate Payment in Lieu of Tax Agreements (PILOTs) for solar or wind powered energy systems and co-located energy storage systems, pursuant to the provisions of Massachusetts General Laws Chapter 59, Section 5, Clause 45th, as amended by Section 61 of Chapter 8 of the Acts of 2021, and after approval by Town Meeting of any respective PILOT Agreement that has been so negotiated, to execute on behalf of the Town said PILOT Agreement.

The Finance Committee took no action on this article.

In 2016 various town boards, including the Zoning Board of Appeals and Conservation Commission, issued permits to allow Borrego Solar Systems, Inc. ("Borrego") to construct and operate a 2.8 mW ground-mounted solar installation on Main Road using land the company would lease from the

Northfield Mount Hermon School. As was typical for most towns at that time, Gill negotiated a 20-year PILOT agreement with Borrego that would provide the company and Town with predictable tax payments for most of the useful life of the solar panels. The PILOT with Borrego was approved at the Town Meeting held on June 28, 2016. Borrego subsequently built the solar field, but sold the installation to Kearsarge Gill LLC ("Kearsarge") in November 2016. The Borrego PILOT transferred to Kearsarge with the sale. The system commenced full commercial operations on December 22, 2017.

The Borrego/Kearsarge PILOT was authorized under the provisions of Massachusetts General Law Chapter 59, Section 38H(b), and is considered to be an alternate tax agreement because the payments received by the Town are committed revenues (calculated in the levy limit and tax rate). In the years since 2016 there have been many tax appeals from around the state heard by the Appellate Tax Board, including a case between Kearsarge and the Town, regarding the taxability of solar installations.

In March 2021 the laws governing solar tax exemptions (Massachusetts General Law Chapter 59, Section 5, Clause 45, among others) were updated to clarify the taxability of solar generation. While the Borrego/Kearsarge PILOT is still valid, it contains enough ambiguities that both Kearsarge and the Town feel it is in the best interests of both parties to negotiate a new PILOT agreement in accordance with the provision of MGL 59-5(45). The law requires a Town Meeting vote designating the "authorized officer" for negotiating solar PILOT agreements. The motion designates the Selectboard, Board of Assessors, and Town Administrator, collectively, as the authorized officer. Although there are no new large-scale solar installations on the known horizon, this designation of the authorized officer would apply to the negotiations of PILOT agreements for future solar installations.

Article 5: To see if the Town will vote to approve the Solar PILOT Agreement between the Town of Gill and Kearsarge Gill, LLC, 1200 Soldiers Filed Road, Suite 202, Boston, Massachusetts 02134 for a Solar Facility located at 588 Main Road (Gill Assessors' Map 202, Lot 4.1), pursuant to the provisions of Massachusetts General Laws Chapter 59, Section 5, Clause 45th, as amended by Section 61 of Chapter 8 of the Acts of 2021, and to authorize Town of Gill Board of Selectmen, the Town of Gill Board of Assessors, and the Town Administrator of the Town of Gill, collectively, as the "authorized officer" to execute said Solar PILOT Agreement on behalf of the Town, or take any action relative thereto.

Motion: It is moved to pass over Article 5.

The Finance Committee took no action on this article.

The terms of a new PILOT Agreement between the Town and Kearsarge are still being worked out between the Town's special counsel and the company's attorney. Once there is conceptual agreement on the framework of the PILOT, the Selectboard, Board of Assessors, and Town Administrator, as the "authorized officer," will weigh in on the negotiations. When the negotiations are complete a Special Town Meeting will be scheduled, likely later this year, to present the agreement for the Town's approval.

Article 6: To see if the Town will vote, pursuant to the provisions of Massachusetts General Laws Chapter 40, Section 5B, to create a new special purpose stabilization fund, to be known as the Opioid Settlement Stabilization Fund, which may be expended for all of the purposes allowed by law, including those outlined in applicable opioid-litigation settlement documents, a document prepared by the Substance Abuse Bureau of the Commonwealth's Office of Health and Human Services Department, found at <https://www.mass.gov/doc/massachusetts-abatement-terms/download> entitled "Abatement Strategies", and consistent with any state guidelines or regulations further clarifying allowable uses of opioid litigation settlement funds; and further, to adopt the last paragraph of said Section 5B and dedicate to such fund, without further appropriation, 100% of the opioid litigation settlement funds received by the Town; and further, to transfer \$1,428.00 from unappropriated funds (Free Cash) into said Opioid Settlement Stabilization Fund as the amount received by the Town during Fiscal Year 2023 from opioid litigation settlements, or take any action relative thereto. (A two-thirds vote is required to establish a stabilization fund.)

Motion: It is moved the Town vote, pursuant to the provisions of Massachusetts General Laws Chapter 40, Section 5B, to create a new special purpose stabilization fund, to be known as the Opioid Settlement Stabilization Fund, which may be expended for all of the purposes allowed by law, including those outlined in applicable opioid-litigation settlement documents, a document prepared by the Substance Abuse Bureau of the Commonwealth's Office of Health and Human Services Department, found at

<https://www.mass.gov/doc/massachusetts-abatement-terms/download> entitled “Abatement Strategies”, and consistent with any state guidelines or regulations further clarifying allowable uses of opioid litigation settlement funds; and further, to adopt the last paragraph of said Section 5B and dedicate to such fund, without further appropriation, 100% of the opioid litigation settlement funds received by the Town; and further, to transfer \$1,428.00 from unappropriated funds (Free Cash) into said Opioid Settlement Stabilization Fund as the amount received by the Town during Fiscal Year 2023 from opioid litigation settlements.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

After more than 20 years of rising numbers of opioid-involved deaths and hospitalizations, four nationwide financial settlements have been reached with key manufacturers, distributors, and pharmacy chains that produced and sold these drugs which are dangerous and addictive when overused or used inappropriately. The settlements were reached between July 2021 and December 2022 and include companies such as Johnson & Johnson, Cardinal, McKesson, AmerisourceBergen, Walmart, Teva, Allergan, CVS, and Walgreens. Collectively, the settlements will provide \$46.3 billion nationwide to state and local governments to implement opioid prevention, harm reduction, treatment, and recovery measures. Of this, Gill is expected to receive a total of \$6,790 over 17 years of payments through July 2038. As noted in the motion, the Town has received \$1,428 during this fiscal year.

The settlement agreements which the Town signed require the funds only be used for opioid-related abatement strategies. Without getting into a deep explanation of Massachusetts Department of Revenue accounting rules, creating this special purpose stabilization fund and dedicating 100% of settlement funds to it will avoid the need for a yearly vote to put these already restricted-use funds into their own account. It also means we won't forget to make this vote and risk violating the terms of the settlement agreements!

There currently are no specific planned uses for the settlement funds Gill receives. As uses are considered, it is expected there will be suggestions and recommendations from Gill's emergency responders, Board of Health, and the regional Cooperative Public Health Service District. Before any of the settlement funds can be spent, there will need to be a Town Meeting vote to appropriate the requested amount out of the stabilization fund.

As stated in the article, a two-thirds majority vote is required to establish a stabilization fund.

Article 7: “A RESOLUTION INSTRUCTING GILL’S MEMBERS IN CONGRESS TO VOTE IN FAVOR OF THE PROPOSED “FOR OUR FREEDOM” AMENDMENT TO THE UNITED STATES CONSTITUTION”

To see if the Town will vote to instruct its members of Congress to vote in favor of an amendment to the United States Constitution that will allow Congress and the States to reasonably regulate and limit contributions and expenditures in campaigns, elections, and ballot measures, and distinguish between living persons and non-human entities (corporations) and prohibit non-human entities from raising and spending money in campaigns, elections, or ballot measures, or take any action relative thereto.

WHEREAS, in 2010 the United States Supreme Court issued its decision in *Citizens United v Federal Election Commission* in which it overturned election spending restrictions that dated back more than 100 years and allowed corporations and other outside groups to spend unlimited money on elections and campaign advertising; and

WHEREAS, in June 2012 the Town Meeting of Gill passed a resolution instructing our United States Senators and member of the United States House of Representatives to "ratify an amendment to the United States Constitution to provide that corporations are not entitled to the constitutional rights of real people and that money is not speech for purposes of campaign-related expenditures and contributions;" and

WHEREAS, in 2019, Massachusetts voters overwhelmingly approved the establishment of a first-of-its-kind nonpartisan Citizen Commission to advance the Commonwealth's policy in favor of an amendment to restore the First Amendment and fair elections to the people; and

WHEREAS, 22 of the 38 states needed to ratify an amendment have already shown support through state ballot campaigns and legislative victories;

WHEREAS, a grassroots effort to bring about change can be successful and can restore a citizenry's meaningful power over its government, and starts with each of us speaking up and taking action where we live;

NOW THEREFORE, BE IT RESOLVED that the voters of Gill, Massachusetts hereby instruct the Senators representing the Commonwealth of Massachusetts and the member of the United States House of Representatives representing Massachusetts' 2nd Congressional District to vote in favor of the "For Our Freedom" Amendment to the United States Constitution when it is presented before them.

The text of the proposed Amendment is currently as follows:

Section 1. We the People have compelling sovereign interests in representative self-government, federalism, the integrity of the electoral process, and the political equality of natural persons.

Section 2. Nothing in this Constitution shall be construed to forbid Congress or the States, within their respective jurisdictions, from reasonably regulating and limiting contributions and spending in campaigns, elections, or ballot measures.

Section 3. Congress and the States shall have the power to implement and enforce this article by appropriate legislation and may distinguish between natural persons and artificial entities, including by prohibiting artificial entities from raising and spending money in campaigns, elections, or ballot measures.

Motion: It is moved the Town vote to instruct the Senators representing the Commonwealth of Massachusetts and the member of the United States House of Representatives representing Massachusetts' 2nd Congressional District to vote in favor of the "For Our Freedom" Amendment to the United States Constitution when it is presented before them.

The Finance Committee took no action on this article.

This article was proposed by Gill resident Steven Bathory-Peeler and the Selectboard agreed to place it on the warrant for this Town Meeting. The background and rationale for the proposed resolution can be found within the article itself.

Article 8: To see if the Town will vote to amend the general bylaws of the Town of Gill by adding a new section to establish and authorize revolving funds for use by certain town departments, boards, committees, agencies or officers under Massachusetts General Laws Chapter 44, Section 53E½, or take any other action relative thereto. The proposed wording of the by-law is as follows:

DEPARTMENTAL REVOLVING FUNDS

1. Purpose: This bylaw establishes and authorizes revolving funds for use by town departments, boards, committees, agencies or officers in connection with the operation of programs or activities that generate fees, charges or other receipts to support all or some of the expenses of those programs or activities. These revolving funds are established under and governed by Massachusetts General Laws Chapter 44, Section 53E ½.
2. Expenditure Limitations: An authorized department or agency head, board, committee or officer may incur liabilities against and spend monies from a revolving fund established and authorized by this bylaw without appropriation subject to the following limitations:
 - a. Fringe benefits of full-time employees whose salaries or wages are paid from the fund shall also be paid from the fund (except for those employed as school bus drivers).
 - b. No liability shall be incurred in excess of the available balance of the fund.
 - c. The total amount spent during a fiscal year shall not exceed the amount authorized by this by-law, or by town meeting on or before July 1 of that fiscal year, or any increased amount of that authorization that is later approved during that fiscal year by the Selectboard and Finance Committee.
3. Interest: Interest earned on monies credited to a revolving fund established by this by-law shall be credited to the general fund.
4. Procedures and reports: Except as provided in Massachusetts General Laws Chapter 44, Section 53E½ and this by-law, the laws, by-laws, rules, regulations, policies or procedures that govern the receipt and custody of town monies and the expenditure and payment of town funds shall apply to the use of a revolving fund established and authorized by this by-law. The Town Accountant shall include a statement on the collections credited to each fund, the encumbrances and expenditures charged to the fund and the balance available for expenditure in the regular report the town accountant provides the department, board, committee, agency or officer on appropriations made for its use.

5. Authorized Revolving Funds: The following table lists the authorized revolving funds of the Town of Gill and establishes:
- a. Each revolving fund authorized for use by a town department, board, committee, agency or officer.
 - b. The department or agency head, board, committee or officer authorized to spend from each fund.
 - c. The fees, charges and other monies charged and received by the department, board, committee, agency or officer in connection with the program or activity for which the fund is established that shall be credited to each fund by the Town Accountant.
 - d. The expenses of the program or activity for which each fund may be used.
 - e. Any restrictions or conditions on expenditures from each fund.
 - f. Any reporting or other requirements that apply to each fund.
 - g. The fiscal years each fund shall operate under this by-law.

(The table appears on page 7.)

Motion: It is moved the Town vote to amend the general bylaws of the Town of Gill by adding a new section entitled DEPARTMENTAL REVOLVING FUNDS which establishes and authorizes revolving funds for use by certain town departments, boards, committees, agencies or officers under Massachusetts General Laws Chapter 44, Section 53E½, with the wording of the bylaw as printed in Article 8.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

A revolving fund allows program fees to be used within the fiscal year for the purposes listed by the "department" that collects the fees. At the end of the year the remaining fund balance carries forward to the next year.

After many years, seemingly forever, of allowing towns to establish and approve revolving funds on an annual basis, the law governing revolving funds was changed to require towns to adopt a revolving fund bylaw. Once the bylaw is adopted, subsequent additions, deletions, and other changes to revolving funds will be done by amending the bylaw. Spending limits for each revolving fund must still be approved annually by a Town Meeting vote (Article 9). The nine revolving funds listed in the table are the same funds with the same purposes as the ones approved at last year's Town Meeting.

Article 8: Table of Authorized Revolving Funds

Revolving Fund	Department, Board, Committee, Agency or Officer Authorized to Spend from Fund	Fees, Charges or Other Receipts Credited to Fund	Program or Activity Expenses Payable from Fund	Restrictions or Conditions on Expenses Payable from Fund	Other Requirements / Reports	Fiscal Years
Oil Burner Inspections	Fire Chief	Oil burner inspection fees	Inspector stipend, supplies, equipment	None	None	Fiscal Year 2024 & subsequent years
Energy Commission Programs	Energy Commission	Workshop and program revenue	Energy conservation activities; workshop & program expenses	None	None	Fiscal Year 2024 & subsequent years
Zoning Board of Appeals (ZBA)	ZBA, Administrative Clerk	ZBA fees	Legal notices, postage, mailings, hearing expenses	None	None	Fiscal Year 2024 & subsequent years
Dog	Town Clerk, Selectboard	Dog license fees and fines	Dog licenses & tags, Animal Control services, dog care & control	None	None	Fiscal Year 2024 & subsequent years
Conservation Commission Project Review	Conservation Commission	Fees paid by applicants or advocates	Consultant fees and expenses related to project review	None	None	Fiscal Year 2024 & subsequent years
Cemetery Opening Fees	Cemetery Commission	Fees from opening graves for burial or interment	Caretaking and maintenance of cemeteries	None	None	Fiscal Year 2024 & subsequent years
Agricultural Commission Programs	Agricultural Commission	Farmers' market and agricultural event fees	Agricultural programs	None	None	Fiscal Year 2024 & subsequent years
Solid Waste & Recycling	Board of Health, Town Administrator	Sale of scrap metal, recyclables, recycling bins & etc.,	Solid waste & recycling programs, Solid Waste District membership, recycled-content office products, disposal fees for Town-generated waste items	None	None	Fiscal Year 2024 & subsequent years
Electric Vehicle (EV) Charging Station	Selectboard, Town Administrator	User fees from use of EV charging station	Operating & maintenance costs for EV charging station	None	None	Fiscal Year 2024 & subsequent years

Article 9: To see if the Town will vote to fix the maximum amount that may be spent during Fiscal Year 2024 beginning on July 1, 2023 for the revolving funds established in town by-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E½, or take any other action relative thereto.

Revolving Fund	Department, Board, Committee, Agency or Officer Authorized to Spend from Fund	Fiscal Year 2024 Spending Limit
Oil Burner Inspections	Fire Chief	\$2,000.00
Energy Commission Programs	Energy Commission	1,000.00
Zoning Board of Appeals (ZBA)	ZBA, Administrative Clerk	3,000.00
Dog	Town Clerk, Selectboard	8,000.00
Conservation Commission Project Review	Conservation Commission	10,000.00
Cemetery Opening Fees	Cemetery Commission	2,000.00
Agricultural Commission Programs	Agricultural Commission	500.00
Solid Waste & Recycling	Board of Health, Town Administrator	5,000.00
Electric Vehicle (EV) Charging Station	Selectboard, Town Administrator	4,000.00

Motion: It is moved the Town vote to fix the maximum amount that may be spent during Fiscal Year 2024 beginning on July 1, 2023 for the revolving funds established in town by-laws for certain departments, boards, committees, agencies or officers in accordance with Massachusetts General Laws Chapter 44, Section 53E½, in accordance with the table printed in Article 9.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

These are the same revolving funds listed in the table for Article 8. The proposed spending limits for Fiscal Year 2024 are the same amounts approved at last year's Town Meeting.

Article 10: To see if the Town will vote to fix the salaries or compensation of the several officers of the Town as follows, or take any action relative thereto.

Motion: It is moved the Town vote to fix the salaries or compensation of the several officers of the Town as follows, plus any cost of living adjustment (COLA) that may be provided by the Town:

*Constable(s) – Each Posting	\$22.00
*Moderator – Annual Town Meeting	\$152.00
*Special Town Meeting, Each	\$28.00
*Selectboard Chair	\$2,778.00
*2 nd & 3 rd Member, Each	\$2,525.00
*Board of Assessors Chair	\$3,374.00
*2 nd & 3 rd Member, Each	\$3,067.00
*Board of Health Chair	\$1,522.00
*2 nd & 3 rd Member, Each	\$1,393.00
Town Clerk	\$24,190.00
Tax Collector	\$27,241.00
Additional As Sewer Fee Collector	\$768.00
Treasurer	\$24,564.00
Registrars – Three members, Each	\$65.00
Town Clerk, as Chair	\$105.00

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Except for rounding, all amounts are level funded from Fiscal Year 2023. A COLA, if approved in Article 11, would be in addition to the amounts listed above. The elected positions that are preceded by an asterisk () are not included in the COLA proposed in Article 11 on the basis the provided stipends are more akin to honorariums, and are not intended to be working wages compensation for the time spent on the duties of the positions.*

Article 11: To see if the Town will vote to raise and appropriate by taxation \$40,750.00 to provide a 5% cost of living adjustment (COLA) for the Police Chief, and a 6% COLA for all other appointed Town employees and the elected Tax Collector, Town Clerk, and Treasurer, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$40,750.00 to provide a 5% cost of living adjustment (COLA) for the Police Chief, and a 6% COLA for all other appointed Town employees and the elected Tax Collector, Town Clerk, and Treasurer.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

The Personnel Committee first discussed this year's COLA recommendation in November 2022 and took note then of the 8.7% increase to Social Security effective in January 2023. When the Committee in March revisited COLA it also considered the steady decline from September 2022 (8.0%) to January 2023 (6.2%) in the monthly figures for year-over-year inflation found in the Consumer Price Index published by the US Bureau of Labor Statistics. Proposed COLAs for area towns and regional agencies were also considered. Ultimately, the 6% figure was unanimously recommended by the Personnel Committee to the Selectboard and Finance Committee as a way to continue providing competitive compensation to the Town's employees.

The Police Chief's most recent employment contract, covering Fiscal Years 2023 through 2025, includes a clause by which any COLA increase to his salary must be proposed and approved by a majority vote of the Selectboard. At its April 24, 2023 meeting the Selectboard voted the 5% COLA for the Police Chief, noting the first year of the current contract included a significant increase to the Chief's salary.

Certain elected positions (Constables, Moderator, Selectboard members, Assessors, and Board of Health members) are excluded from this COLA on the basis the provided stipends are more akin to honorariums, and are not intended to be working wages compensation for the time spent on the duties of the positions.

Article 12: To see if the Town will vote to raise and appropriate by taxation \$2,053,902.00 and transfer \$125,000.00 from Sewer Use Fees and appropriate \$60,000.00 from Fiscal Year 2024 Estimated Sewer Receipts for a total appropriation of \$2,238,902.00 for the maintenance of the several departments of the Town (the "Omnibus budget") for Fiscal Year 2024, and for other necessary charges, in accordance with the amounts recommended by the Selectboard, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$2,053,902.00 and transfer \$125,000.00 from Sewer Use Fees and appropriate \$60,000.00 from Fiscal Year 2024 Estimated Sewer Receipts for a total appropriation of \$2,238,902.00 for the maintenance of the several departments of the Town (the "Omnibus budget") for Fiscal Year 2024, and for other necessary charges, in accordance with the amount recommended by the Selectboard.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Please see the separate handout (legal-sized paper) for the Omnibus amounts and accompanying notes. The amounts in the motion come from page 3, Column D, lines 87 – 90 of the handout.

Article 13: To see if the Town will vote to raise and appropriate by taxation \$1,689,154.00 to provide \$1,680,351.00 for its Fiscal Year 2024 operating assessment and \$8,803.00 for its Fiscal Year 2024 debt service costs for the Gill-Montague Regional School District, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$1,689,154.00 to provide \$1,680,351.00 for its Fiscal Year 2024 operating assessment and \$8,803.00 for its Fiscal Year 2024 debt service costs for the Gill-Montague Regional School District (GMRSD).

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

The GMRSD's total Fiscal Year 2024 "All Funds" budget increased by 3.95% over Fiscal Year 2023, with most of the increase distributed fairly evenly across all the major budget categories. Gill's assessment for the GMRSD's operating budget decreased by \$61,265 (3.5%) and the debt service for the high school/middle school renovation project decreased by \$869.

Gill's enrollment in the District decreased from 85 to 73 students at the same time Montague's enrollment increased from 638 to 643.

A handout from the GMRSD is attached (last page in Town Meeting handout), and District officials are in attendance to answer questions.

Article 14: To see if the Town will vote to transfer from Released Overlay \$6,750.00 to add to the account to be used toward the costs associated with an appraisal of the real and personal property in the Town of Gill owned by FirstLight Power and an appraisal of the personal property in the Town of Gill owned by National Grid, New England Power Company, and NSTAR Electric Company d/b/a Eversource Energy; AND

Transfer from Released Overlay \$3,000.00 to add to the Board of Assessors Revaluation Account; AND

Transfer from Released Overlay \$6,000.00 to add to the legal litigation account for legal and other expenses related to the defense, appeal, or settlement of cases at the Appellate Tax Board and other courts, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$6,750.00 from the Released Overlay account to add to the account to be used toward the costs associated with an appraisal of the real and personal property in the Town of Gill owned by FirstLight Power and appraisals of the personal property in the Town of Gill owned by National Grid, New England Power Company, and NSTAR Electric Company d/b/a Eversource Energy; AND

It is moved the Town vote to transfer \$3,000.00 from the Released Overlay account to add to the Board of Assessors' Revaluation Account; AND

It is moved the Town vote to transfer \$6,000.00 from the Released Overlay account to add to the legal litigation account for legal and other expenses related to the defense, appeal, or settlement of cases at the Appellate Tax Board and other courts.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Every five years the Department of Revenue requires the Assessors to obtain a new appraisal of the value of the Gill portion of the Turners Falls Dam, as well as other property in Gill owned by FirstLight. Appraisals are also needed to substantiate the valuation of the several electricity distribution companies with property in Gill. The first clause of this article adds to the existing account and saves toward the next major appraisal being done for Fiscal Year 2027 as well as for interim year appraisals and updates.

Fiscal Year 2027 is the next recertification year for Gill, in which the Department of Revenue will review and certify property values town wide. Because of the added level of research and analysis, the Assessors incur extra costs during revaluation years. The second clause of this article continues saving toward the revaluation.

The last clause of this Article adds an additional \$6,000 to the Town's account for legal litigation at the Appellate Tax Board (ATB) and other courts. The account has a current balance of \$25,521. The ATB still has two years of appeals by Kearsarge Gill LLC (the owner of the solar electric installation located on the Northfield Mount Hermon School campus), with the possibility of a third from Fiscal Year 2023. There are also multiple years of appeals at the ATB filed by FirstLight and by NSTAR Electric Company d/b/a Eversource. Given the complexity of the active and potential cases, it is important to provide additional funds for the Assessors to be able to adequately defend the Town's position and to see these cases to completion.

Article 15: To see if the Town will vote to transfer from the PEG Access and Cable Related Fund (account 256) \$5,000.00 to add to the account (001-159-5846) previously established to provide for Public, Educational, and Governmental (PEG) Access operations and other municipal cable-related expenses, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$5,000.00 from the PEG Access and Cable Related Fund (account 256) to add to the account (001-159-5846) previously established to provide for PEG Access operations and other municipal cable-related expenses.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

The Town annually receives in excess of \$15,000 in PEG (Public, Educational, and Governmental) Access funds from Comcast as part of its cable license. There is currently a balance of \$142,226 in the PEG Access and Cable Related Fund. The money can only be used for public access broadcasting, educational media and broadcasting, government access television, and/or the capital costs of PEG facilities, and must be appropriated by Town Meeting before it can be spent.

The PEG Access operating account began Fiscal Year 2023 with a balance of \$14,272 and is projected to spend approximately \$3,300 this year on equipment upgrades, improvements to the Town Hall sound system, technical support, and stipends for those who video record Selectboard meetings, Town Meetings, and other public events. This \$5,000 appropriation will "refill" the balance to the \$16,000 recommended by the Cable Committee. The current cable license issued by the Town to Comcast expires in 2026 and the renewal process may begin as soon as 2024. Volunteers to serve on the Cable Committee are eagerly sought!

Article 16: To see if the Town will vote to raise and appropriate by taxation \$2,000.00 to provide a stipend for the appointed Assistant Town Clerk, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$2,000.00 to provide a stipend for the appointed Assistant Town Clerk.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

The Assistant Town Clerk is appointed by the Town Clerk, and the position has existed in Gill for many years as an unpaid volunteer. In recent years Massachusetts' election laws have become increasingly complex, with the addition of voting by mail, automatic voter registration, shorter deadlines to register to vote, weekend voter registration, and early voting, to name a few of the many changes. In light of this, our Town Clerk will be relying more on the Assistant to help cover the increased hours and requirements and has requested the Town begin providing nominal compensation to the position.

Article 17: To see if the Town will vote to raise and appropriate by taxation \$15,000.00 to be used for the Fiscal Year 2024 assessment from the Town of Northfield and its EMS Service for the provision of emergency medical services, including Basic and Advanced Life Support and ambulance response, to the Town of Gill, or take any other action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$15,000.00 to be used for the Fiscal Year 2024 assessment from the Town of Northfield and its EMS Service for the provision of emergency medical services, including Basic and Advanced Life Support and ambulance response, to the Town of Gill.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

It has been at least 30 years since the Town has budgeted for ambulance services for our community. Sadly, all good things must come to an end. In May 2022, after it was too late to include new funding requests in the Fiscal Year 2023 budget, the Town learned the area ambulance services that cover Gill, including Greenfield-based AMR and Northfield's EMS Service, would no longer provide no-cost ambulance service to Gill and would begin invoicing the Town \$350 for each request for service. The offered alternative to this pay-per-call model was to contract with an ambulance service to provide emergency medical response services to our town.

In the first 9-1/2 months of Fiscal Year 2023 (July 1, 2022 to April 18, 2023), there were 145 medical calls in Gill, which projects to approximately 180 calls for a full year. At \$350 per call, this equates to \$63,000 using the pay-per-call model. Contracting with an ambulance service is clearly the more affordable option, and Northfield EMS was chosen because of their staffing levels, general availability, and knowledge of our town.

Article 18: To see if the Town will vote to raise and appropriate by taxation \$23,100.00 to be used by the Highway Department to seal cracks in the asphalt roads of the Town, or take any other action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$23,100.00 to be used by the Highway Department to seal cracks in the asphalt roads of the Town.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

This article recognizes the Town should not and cannot rely solely on state-provided Chapter 90 funds to maintain its roads, and needs to direct more Town resources, i.e. taxes, to that purpose. Crack

sealing is the process of placing an adhesive sealant into cracks on the pavement surface, preventing the infiltration of moisture and non-compressible materials into the pavement. It is one of the best methods to extend the life of an asphalt road. The amount provided in this article is the estimated cost to hire a sealing company for two days of work. Earlier this spring 5.4 miles of roads were crack sealed at a cost of \$41,337. The work was funded by one-time state aid from the Winter Recovery Assistance Program. Gill has approximately 35 miles of town-owned roads, of which roughly 23 miles are asphalt roads.

Article 19: To see if the Town will vote to raise and appropriate by taxation \$8,738.00 and further transfer \$5,000.00 from unappropriated funds (Free Cash), for a total of \$13,738.00 for the Other Post-Employment Benefits Liability Trust Fund, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$8,738.00 and further transfer \$5,000.00 from unappropriated funds (Free Cash), for a total of \$13,738.00 for the Other Post-Employment Benefits Liability Trust Fund.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed. In building the budget for Fiscal Year 2024 the Selectboard and Finance Committee opted to contribute the same amount to OPEB as last year.

This article continues to set aside money to meet future expenses of the Town's obligation to provide health insurance for current and future retirees. By placing money into its OPEB fund, the Town demonstrates to banks and other potential lenders it recognizes the financial liability and is doing its best to save for it. In turn, the Town receives slightly better loan rates when it borrows money for building maintenance, vehicle and equipment purchases, and other purposes.

In October 2022 the Town received an updated calculation on its Other Post-Employment Benefits (OPEB) liability, prepared by Odyssey Advisors. As of June 30, 2022 our total OPEB liability was \$935,113 and we had funded \$87,689 – a funding ratio of 9.4%. Based on the funding ratios in the December 2021 OPEB Summary Report published by the Massachusetts Public Employee Retirement Administration Commission (PERAC), Gill is in the top 20% of Massachusetts cities and towns. The OPEB fund has a current balance of \$105,458.

Article 20: To see if the Town will vote to transfer the following amounts from unappropriated funds (Free Cash) and place said amounts into the corresponding listed stabilization fund, or take any action relative thereto.

\$2,000.00	Energy Stabilization Fund
\$15,000.00	Fire Department SCBA/Air Packs Stabilization Fund
\$68,507.00	Education Stabilization Fund
\$50,000.00	Capital Stabilization Fund
\$15,213.00	General Stabilization Fund

Motion: It is moved the Town vote to transfer \$2,000.00 from unappropriated funds (Free Cash) to be placed into the Energy Stabilization Fund AND further transfer \$15,000.00 from unappropriated funds (Free Cash) to be placed into the Fire Department SCBA/Air Packs Stabilization Fund AND further transfer \$68,507.00 from unappropriated funds (Free Cash) to be placed into the Education Stabilization Fund AND further transfer \$50,000.00 from unappropriated funds (Free Cash) to be placed into the Capital Stabilization Fund AND further transfer \$15,213.00 from unappropriated funds (Free Cash) to be placed into the General Stabilization Fund.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

This article transfers Free Cash into several of the Town's stabilization funds. Free Cash is the money that remains unspent in department budgets from the previous year, plus any revenues in excess of what was anticipated when the tax rate was set. The recommended amounts are intended to contribute toward the fiscal stability and financial reserves of the Town.

There is currently \$31,676 in the Energy Stabilization Fund, \$59,960 in the Fire Department SCBA/Air Packs Stabilization Fund, \$168,769 in the Education Stabilization Fund, \$8,845 in the Capital Stabilization Fund, and \$355,607 in the General Stabilization Fund. (Totals do not include amounts voted in or out by other articles considered today.)

The \$2,000 in this motion for the Energy Stabilization Fund is a portion of the savings created when the Town converted its streetlights to energy-efficient LEDs in 2015.

The \$15,000 in this motion for the Fire Department SCBA/Air Packs Stabilization Fund continues the savings program established in 2019 to set aside funds for the future replacement of the air packs used by the Fire Department. The 20 air packs were purchased new in 2017 using \$144,500 in grant and donated funds, and have 15-year certifications for use.

The figure of \$68,507 proposed for transfer into the Education Stabilization Fund represents a portion of the difference between the Fiscal Year 2024 (next year's) assessments for the Gill-Montague Regional School District and the Franklin County Technical School and what these assessments would have been if there had been 2.5% increases over the Fiscal Year 2023 (this year's) assessments. Putting money into the Education Stabilization Fund will provide a reserve that can be used in future years when assessment increases are greater than 2.5%.

Given the current balances in the Capital and the Education Stabilization Funds, the Selectboard and Finance Committee felt it was important to give some priority to rebuilding the Capital Stabilization Fund this year, and the \$50,000 in this motion does just that.

The \$15,213 in this motion for the General Stabilization Fund takes the remaining balance of unallocated Free Cash and directs it into a savings account that may be used for any purpose upon a favorable two-thirds majority vote by Town Meeting. The Selectboard and Finance Committee recognize there are several significant building maintenance projects on the visible horizon, and the reserves in the General Stabilization Fund could be used to reduce the amount of borrowing for those projects.

If any of the articles of the Annual Town Meeting are amended or defeated, it is anticipated the amounts in this article will be adjusted accordingly in order to maintain a balanced budget that does not require an override.

Article 21: To see if the Town will vote to transfer \$40,000.00 from unappropriated funds (Free Cash) or other available funds to be used to reduce the tax rate and stabilize the tax levy for Fiscal Year 2024, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$40,000.00 from unappropriated funds (Free Cash) to be used to reduce the tax rate and stabilize the tax levy for Fiscal Year 2024.

The Finance Committee recommends this article by a vote of 4 in favor and 0 opposed.

Free Cash is the money that remains unspent in department budgets from the previous year, plus any revenues in excess of what was anticipated when the tax rate was set. The Free Cash from Fiscal Year 2022 was certified by the Department of Revenue to be \$197,148. The following are the recommended uses of this year's Free Cash:

\$1,428	Article 6	Fiscal Year 2023 contribution to Opioid Settlement Stabilization Fund
\$5,000	Article 19	Other Post-Employment Benefits ("OPEB")
\$150,720	Article 20	Fiscal Year 2023 contributions to various stabilization funds
\$40,000	Article 21	(this article) to reduce the Fiscal Year 2024 tax rate

Depending on the outcomes of the other "money" articles considered earlier in this meeting, a different amount may be recommended to be used to reduce the Fiscal Year 2024 tax rate.

And, you are directed to serve this Warrant by posting up attested copies thereof at the Town Hall, Main Road; Post Office, Mt. Hermon; The Gill Tavern, Main Road; and Riverside Municipal Building, Route 2, in said Town seven days at least before the time of holding said meeting.

Hereof fail not and make due return of this Warrant with your doings thereon to the Town Clerk at the time and place of meeting, as foresaid.

Given under our hand this 22nd day of May in the year Two Thousand Twenty Three (05/22/2022).

Selectboard of Gill

Charles J. Garbiel II, Chair

Randy P. Crochier, Board member

Gregory M. Snedeker, Board member

A true copy Attest:

Doreen J. Stevens, Town Clerk

Date: *May 24, 2023*

Individuals who may need auxiliary aids for effective communication for this meeting should call the Gill Town Hall at (413) 863-9347, or Telecommunications Relay Service at 711, or MassRelay at (800) 439-2370 for TTY devices.

Pursuant to the within Warrant, I have notified and warned the inhabitants of the Town of Gill by posting up attested copies of the same at Town Hall, Main Rd.; Post Office, Mt. Hermon; The Gill Tavern, Main Rd.; and Riverside Municipal Building, Route 2, seven days before the date hereof, as within directed.

Fred O. Chase III, Constable of Gill

Date: *May 24, 2023*

Article 12 - Omnibus Budget

	A	B	C	D	E	F	G
				FY24			
	Omnibus Budget for 06/12/2023	FY22	FY23	Selectboard &	Increase /	%	Notes
	Annual Town Meeting	Approved	Approved	Finance Comm.	(Decrease)	Change	
		with COLA	with COLA	Recommended	(D - C)		
1	GENERAL GOVERNMENT						
2	Moderator (Stipend & Expenses)	406.65	408.00	408.00	-		
3	Selectboard Stipends	7,826.44	7,828.00	7,828.00	-		
4	Selectboard Expenses	4,017.18	4,035.10	4,025.00	(10.10)	-0.3%	
5	Town Admin & Admin Clerk (Salary&Exp.)	89,224.32	94,502.06	96,565.00	2,062.94	2.2%	Increase Admin Clerk from 15 to 17 hours/week
6	Finance Committee	185.00	189.00	192.00	3.00	1.6%	
7	Reserve Fund	1,500.00	1,500.00	1,500.00	-		
8	Accountant Expenses	150.00	150.00	150.00	-		
9	Assessors Stipends	9,506.00	9,508.00	9,508.00	-		
10	Assessors Clerical Salary	29,377.00	35,644.62	37,077.00	1,432.38	4.0%	Step increase per wage scale
11	Assessors Expenses	9,500.00	9,500.00	18,300.00	8,800.00	92.6%	Switching to a different company for personal property data collection & valuation; correct \$3,000 under budgeting error in FY23
12	Treasurer Salary	23,172.50	24,563.38	24,564.00	0.62		
13	Treasurer Expenses	8,105.00	8,755.00	9,155.00	400.00	4.6%	Increase in fees charged by payroll service
14	Tax Collector Salary	25,698.92	27,240.94	27,241.00	0.06		
15	Tax Collector Expenses	10,412.00	10,762.00	11,974.00	1,212.00	11.3%	Increased funds for tax title expenses
16	Legal	5,000.00	5,000.00	7,500.00	2,500.00	50.0%	Gill's portion of a shared attorney (4 towns & FRCOG) to assist with FERC relicensing of FirstLight
17	IT Committee	3,535.00	4,190.00	8,230.00	4,040.00	96.4%	Google email server, Multi-Factor Authorization software, Endpoint Detection & Response software
18	Town Clerk Salary	22,819.94	24,189.20	24,190.00	0.80		
19	Town Clerk Expenses	1,904.00	1,945.00	1,900.00	(45.00)	-2.3%	
20	Elections/Registrars	7,256.00	11,221.00	10,950.00	(271.00)	-2.4%	
21	Conservation Commission	634.00	634.00	640.00	6.00	0.9%	
22	Agricultural Commission	380.00	380.00	380.00	-		
23	Planning Board	685.00	685.00	785.00	100.00	14.6%	Increased cost of legal ads for zoning bylaw hearings
24	Zoning Board of Appeals	185.00	185.00	185.00	-		
25	Energy Commission	475.00	475.00	475.00	-		
26	Town Hall/Riverside Bldg. Operations	26,587.00	29,043.92	29,006.00	(37.92)	-0.1%	
27	Building Repairs & Maintenance	17,500.00	17,750.00	18,000.00	250.00	1.4%	
28	Garage/Public Safety Bldg. Operations	19,150.00	25,862.00	25,992.00	130.00	0.5%	
29	GENERAL GOVERNMENT TOTAL	325,191.95	356,146.22	376,720.00	20,573.78	5.8%	
30							

Article 12 - Omnibus Budget

	A	B	C	D	E	F	G
				FY24			
	Omnibus Budget for 06/12/2023	FY22	FY23	Selectboard &	Increase /	%	Notes
	Annual Town Meeting	Approved	Approved	Finance Comm.	(Decrease)	Change	
		with COLA	with COLA	Recommended	(D - C)		
31	PUBLIC SAFETY						
32	Police Department	215,316.44	238,393.82	236,613.00	(1,780.82)	-0.7%	Fuel savings due to 2 hybrid cruisers; new service agreement for body cameras
33	Fire Department	103,025.21	118,681.66	126,125.00	7,443.34	6.3%	Increased expense for labor (responding to calls)
34	Emergency Management	5,990.52	6,151.40	6,151.00	(0.40)		
35	Animal Control	1,754.00	3,207.00	2,936.00	(271.00)	-8.5%	Budget covers 50% of Regional Animal Control Officer program assessment; other 50% from Dog Revolving Fund
36	PUBLIC SAFETY TOTAL	326,086.17	366,433.88	371,825.00	5,391.12	1.5%	
37							
38	PUBLIC WORKS						
39	Trees and Forestry	10,078.00	15,335.00	17,715.00	2,380.00	15.5%	Increase contracted tree removal from 6 to 7 days
40	Highway Department	262,273.49	321,333.24	335,740.00	14,406.76	4.5%	Major increases in cost of contracted services, road infrastructure & materials
41	Highway Dep't. - Snow & Ice Removal	63,970.00	100,186.00	101,440.00	1,254.00	1.3%	Keeping up with increases in cost of sand & salt
42	Bridges and Street Lights	1,950.00	2,000.00	2,290.00	290.00	14.5%	40% increase in cost of electricity beginning January 2024
43	Solid Waste & Recycling	115,445.00	128,056.00	135,548.00	7,492.00	5.9%	Contractual increase for collection, decrease in fuel surcharges
44	Solid Waste District Assessment	4,164.00	4,164.00	4,164.00	-		Increases in the assessment are paid with a state grant
45	Hazardous Waste Collection	519.00	-	-	-		State grant covers this expense
46	Sewer	173,500.00	185,000.00	185,000.00	-		Level funded to cover likely rate increase from Montague and cost of repairs to aging equipment
47	Cemetery Commission	10,000.00	10,000.00	10,000.00	-		
48	Memorial Committee	874.00	902.00	951.00	49.00	5.4%	Higher cost for the flags used to decorate veteran graves
49	PUBLIC WORKS TOTAL	642,773.49	766,976.24	792,848.00	25,871.76	3.4%	
50							
51	HEALTH & HUMAN SERVICES						
52	Board of Health Salaries	4,307.28	4,308.00	4,308.00	-		
53	Board of Health Expenses	5,521.20	5,578.06	5,521.00	(57.06)	-1.0%	
54	Council on Aging	9,091.00	10,139.00	10,338.00	199.00	2.0%	
55	Veterans District Assessment	3,553.00	3,476.00	3,674.00	198.00	5.7%	
56	Veterans Benefits	4,000.00	4,000.00	4,000.00	-		
57	HEALTH & HUMAN SERVICES TOTAL	26,472.48	27,501.06	27,841.00	339.94	1.2%	
58							

Article 12 - Omnibus Budget

	A	B	C	D	E	F	G
				FY24			
	Omnibus Budget for 06/12/2023	FY22	FY23	Selectboard &	Increase /	%	Notes
	Annual Town Meeting	Approved	Approved	Finance Comm.	(Decrease)	Change	
		with COLA	with COLA	Recommended	(D - C)		
59	CULTURE & RECREATION						
60	Library	31,458.91	32,802.60	34,731.00	1,928.40	5.9%	Building maintenance, programs, books, videos, equipment for "Library of Things"
61	Recreation Committee		1,000.00	1,700.00	700.00		Projected cost to run fall soccer program
62	Historical Commission	850.00	890.00	880.00	(10.00)	-1.1%	
63	CULTURE & RECREATION TOTAL	32,308.91	34,692.60	37,311.00	2,618.40	7.5%	
64							
65	FIXED COSTS						
66	Town Insurance	41,680.00	45,695.00	48,003.00	2,308.00	5.1%	Higher premiums for two new vehicles; increasing coverage for building contents
67	Mariamante Loan (debt exclusion)	25,138.00	-	-	-		Loan is paid off
68	Highway Truck Loan (debt exclusion)			60,619.00	60,619.00	100.0%	First year of a 3-year loan
69	Energy Bond	9,967.00	10,467.00	10,967.00	500.00	4.8%	Increase is part of schedule for paying off bond in FY28
70	Retirement System	102,106.00	104,730.00	108,495.00	3,765.00	3.6%	
71	Group Health and Life Insurance	109,472.00	105,750.00	113,365.00	7,615.00	7.2%	6% increase to health insurance rates; higher FICA expenses due to overall increase to payroll
72	FIXED COSTS TOTAL	288,363.00	266,642.00	341,449.00	74,807.00	28.1%	
73							
74	FRCOG ASSESSMENT						
75	Statutory & Reg'l Services Assessments	9,606.00	9,374.00	9,415.00	41.00	0.4%	
76	Accounting Program	30,749.00	31,792.00	33,552.00	1,760.00	5.5%	
77	Health Agent/Cooperative Public Health	11,798.00	12,270.00	12,791.00	521.00	4.2%	
78	Cooperative Inspection Program	7,600.00	7,600.00	7,600.00	-		
79	FRCOG ASSESSMENT TOTAL	59,753.00	61,036.00	63,358.00	2,322.00	3.8%	
80							
81	EDUCATION						
82	Gill-Montague Reg. Sch. Dist.						To be discussed and voted under Article 13
83	GMRSD Bldg. Loan (debt exclusion)						To be discussed and voted under Article 13
84	Franklin County Technical School	229,193.00	235,367.00	227,550.00	(7,817.00)	-3.3%	Gill's enrollment decreased from 17 to 15 students
85	EDUCATION TOTAL	229,193.00	235,367.00	227,550.00	(7,817.00)	-3.3%	
86							
87	OMNIBUS BUDGET TOTAL	1,930,142.00	2,114,795.00	2,238,902.00	124,107.00	5.9%	
88	Less Transfer of Sewer Use Fees	100,000.00	115,000.00	125,000.00			Sewer use fees offset 100% of Sewer Budget
89	Less Estimated Sewer Receipts	73,500.00	70,000.00	60,000.00			Sewer use fees offset 100% of Sewer Budget
90	TOTAL RAISED BY TAXATION	1,756,642.00	1,929,795.00	2,053,902.00	124,107.00	6.4%	

Article 12 - Omnibus Budget

	Supplemental Info for Article 12 - Omnibus Budget	Financial Summary for Fiscal Year 2024					
	A	B	C	D	E	F	
	Omnibus Budget for 06/12/2023	FY22	FY23	Selectboard & Fin. Comm. Fiscal Year 2024	Dollar Change	Percent Change	
1	Omnibus Budget (Town Operations)	1,917,203.00	2,081,295.00	2,238,902.00	157,607.00	7.6%	
2	Warrant Articles for Projects & New Expenses (Spending)	168,020.60	313,031.00	120,229.47	(192,801.53)	-61.6%	
3	Warrant Articles for Stabilization Funds (Saving)	286,489.00	29,100.00	150,720.00	121,620.00	417.9%	
4	Miscellaneous (Overlay & Cherry Sheet Deducts)	80,932.28	82,479.92	32,913.00	(49,566.92)	-60.1%	
5	Total Town Budget	2,452,644.88	2,505,905.92	2,542,764.47	36,858.55	1.5%	
6	GMRSD School Assessment (Operating & Debt)	1,724,635.00	1,751,288.00	1,689,154.00	(62,134.00)	-3.5%	
7	Grand Total Budget	4,177,279.88	4,257,193.92	4,231,918.47	(25,275.45)	-0.6%	
8	State Receipts	299,905.00	324,723.00	331,636.00	6,913.00	2.1%	
9	Local Receipts	235,200.00	248,200.00	248,200.00	-	0.0%	
10	Available Funds	604,132.60	484,893.00	366,361.47	(118,531.53)	-24.4%	
11	Free Cash to Reduce the Tax Rate	50,000.00	50,000.00	40,000.00	(10,000.00)	-20.0%	
12	Total Receipts	1,189,237.60	1,107,816.00	986,197.47	(121,618.53)	-11.0%	
13	Grand Total Budget	4,177,279.88	4,257,193.92	4,231,918.47	(25,275.45)	-0.6%	
14	Total Receipts (Excluding Property Taxes)	1,189,237.60	1,107,816.00	986,197.47	(121,618.53)	-11.0%	
15	Property Tax Assessment	2,988,042.28	3,149,377.92	3,245,721.00	96,343.08	3.1%	
16	Town-wide Property Valuation (FY24 is in process)	179,354,279	186,243,520	186,243,520	(estimated)		
17	Tax Rate If All Articles Pass (per 1,000 valuation)	16.66	16.91	17.43	0.52	3.1%	
18	Average Valuation of Single-Family Residence	240,420	250,979	250,979	-	0.0%	
19	Average Annual Taxes of Single-Family Residence	4,005	4,244	4,374	130	3.1%	

Gill-Montague Regional School District FY24 Budget Proposal

GMRSD has developed an FY24 budget based upon Montague's affordable assessment. The total all funds budget for FY24 represents a 3.9% increase, totaling \$27,475,958. The all funds budget contains approximately \$1M in ESSER funds that are available to the district through September 2024.

Gill	Enrollment %	Total Operating Assess.	Operating Assess. Increase	% Increase	Share of HS Debt	Debt Assess	Total Operating & Debt Assessment	% incr from prior year
FY20	11.64%	1,634,027	14,405	0.89%	6.50%	8,968	1,642,995	0.79%
FY21	12.64%	1,785,887	151,860	9.29%	7.30%	9,735	1,795,622	9.29%
FY22	11.98%	1,711,376	(74,511)	-4.17%	10.30%	13,259	1,724,635	-3.95%
FY23	11.76%	1,741,616	30,240	1.77%	7.80%	9,672	1,751,288	1.50%
FY24	10.20%	1,680,351	(61,265)	-3.52%	7.38%	8,803	1,689,154	-3.55%

↑
Number to Vote

FY24 REVENUE SOURCES	FY23 BUDGET	FY24 BUDGET	CHANGE
Chapter 70 State Aid	7,778,051	7,806,461	28,410
Medicaid Reimbursement	100,000	100,000	0
Medicaid Contra Reneue	(47,000)	(47,000)	0
Interest Income	8,000	25,000	17,000
Excess and Deficiency	250,000	400,000	150,000
Erving Tuition	1,120,000	1,138,000	18,000
Charter Reimbursement	350,000	240,000	(110,000)
Chapter 71 Transport. Reimburse.	334,000	435,000	101,000
TOTAL OPERATING ASSESS.	12,968,749	13,379,065	410,316
Capital Debt Assess. (TFHS)	124,005	119,280	(4,725)
Capital Debt Assess. (Sheffield)	0		0
Grants/Revolving Accounts	1,548,517	1,674,954	126,437
ESSER Grant Funds	1,076,405	1,015,664	(60,741)
Circuit Breaker Revolving	132,432	278,761	146,329
School Choice Revolving	689,306	910,773	221,467
TOTAL - ALL FUNDS	26,432,465	27,475,958	1,043,493
All Funds %Increase			3.95%



- MEDICAID REIMBURSEMENT
- STATE AID (CHAPTER 70, 71, CHARTER)
- INTEREST INCOME
- ERVING TUITION
- EXCESS AND DEFICIENCY
- TOWN ASSESSMENTS

FY24 EXPENDITURES	FY24 GENERAL FUND	FY24 CIRCUIT BREAKER BUDGET	FY24 CHOICE BUDGET	FY24 ESSER GRANT	FY24 GRANTS/ REVOLVING BUDGET	FY24 ALL FUNDS
ADMINISTRATION (1000)	698,356	-	-	-	-	698,356
INSTRUCTIONAL (2000)	10,072,168	-	724,189	800,669	434,924	12,031,950
STUDENT SERVICES (3000)	1,312,226	-	-	36,000	912,892	2,261,118
OPERATIONS (4000)	2,196,352	-	-	81,464	-	2,277,816
BENEFITS & INSURANCE (5000)	5,717,842	-	25,000	97,531	50,728	5,891,101
COMMUNITY PROGRAM (6000)	27,049	-	-	-	-	27,049
TUITION (9000)	3,452,533	278,761	161,584	-	276,410	4,169,288
CAPITAL DEBT (8000)	119,280	-	-	-	-	119,280
TOTAL BUDGET	23,595,806	278,761	910,773	1,015,664	1,674,954	27,475,958

FY23-24 Educational Highlights

- High School/Middle School Music Program grows from 18 to 120 students
- Addition of 8th Grade Jazz Band ensemble
- Expansion of hands-on learning activities in Elementary Science Curriculum
- Addition of High School & Middle School Theatre courses
- Fall & Spring productions in Musical/Theatre program due to substantial increase in student participation
- Awarded 3rd Innovation Pathways designation in Environmental & Life Sciences, joining Advanced Manufacturing and Health Care and Social Assistance programs
- Addition of Elementary Math & Reading Family Nights
- Implementation of K-6 Social Emotional Learning Curriculum
- Replacement & upgrade of High School Theatre sound system

FY24 Revenue/Expense

- Gill-Montague's minimal Chapter 70 increased due to a decline in Foundation Enrollment
- Decrease in Choice & Charter expenses based on decline of students choosing to go elsewhere
- Increase in Choice revenue based on more students choosing Gill-Montague
- Generosity from our towns in the form of Town Assessment increases
- Final year of ESSER Grants allocated to the district and available through September 2024

Capital Projects

Building Management workstation & software project completed
Security double-door project in process

Enrollment Trends

While our Foundation Enrollment declined this year, our in-district enrollment has increased as more students are choosing to come to the Gill-Montague Schools. Our choice in vs choice out and charter enrollments are trending in the right direction. We improved by over 80 students in these categories. The chart below shows how our choice out numbers declined by 37 students, a 17% decrease this year, while our Charter students declined by 17 students, 22% decrease. Students choosing Gill-Montague as their school of choice has increased by 27 students, a 43% increase.

YEAR	FY20	FY21	FY22	FY23
Foundation Enrollment	1,072	974	1020	947
District Enrollment	934	849	842	866
YEAR	FY20	FY21	FY22	FY23
Gill	139	111	115	105
Hillcrest	155	122	145	152
Sheffield	217	217	207	210
Middle School	226	209	191	206
High School	199	189	184	193
Year	FY20	FY21	FY22	FY23
Choice In	83	65	63	90
Choice out	239	201	216	179
YEAR	FY20	FY21	FY22	FY23
Charter	61	63	77	60

