

June 11, 2024

Annual Town Meeting, Part 2



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.

Agricultural Commission (Tom Chalmers, 617-538-7886)

Cable Advisory Committee

Capital Improvement Planning Committee

Conservation Commission (Brian Donahue, 781-697-8197)

Council on Aging (Roberta Potter, 863-9357)

Cultural Council (Patricia Crosby, 863-2297)

Energy Commission (Vicky Jenkins, 325-5722)

Finance Committee (Claire Chang, 626-3620)

Historical Commission (Kit Carpenter, 863-2505)

Memorial Committee (Merri Bourbeau, 863-8613)

Planning Board (Doug Smith, 863-3115)

Recreation Committee (Isaac Bingham, 863-4431)

Town Forest Committee (Ken Sprankle, 863-2975)

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

COMMONWEALTH OF MASSACHUSETTS

FRANKLIN, SS.

TOWN OF GILL

ANNUAL TOWN MEETING: MAY 6, 2024

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 Sixth day of May, in the year Two Thousand and Twenty Four (05/06/2024) 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 2025 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 2025, 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 2025 and for the Chapter 90 type funds, authorize the Selectboard to enter into contracts with the Commonwealth of Massachusetts Department of Transportation; 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 2025, 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 \$146,502 of traditional Chapter 90 funds for Fiscal Year 2025, a decrease of \$224 from the amount received in Fiscal Year 2024. However, thanks to the Fair Share Act (so-called “millionaire’s tax”) approved on the statewide ballot in November 2022, in Fiscal Year 2024 Gill received an extra \$94,045 for road maintenance. In addition, Fiscal Year 2024 was the first year the Legislature funded the Rural Roadway Funding Program, which provided another \$110,288 for road maintenance.

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 \$2,152 from the Trust during Fiscal Year 2024, and there is a balance of \$15,726 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)

Article 2: To see if the Town will vote to have its elected Treasurer become an appointed Treasurer of the Town in accordance with the provisions of Massachusetts General Law Chapter 41 Section 1B, or take any action relative thereto.

Motion: It is moved the Town vote to have its elected Treasurer become an appointed Treasurer of the Town in accordance with the provisions of Massachusetts General Law Chapter 41 Section 1B.

The Finance Committee took no action on this article.

This article asks the Town to change the position of Treasurer from elected to appointed. Article 3 asks the same question for the position of Tax Collector. The explanations are the same, and are only printed here once to conserve space, paper, and the reader's interest.

Articles 2 and 3 appear on this year's Town Meeting warrant because 2024 is the year neither of the positions are on the ballot for the annual town election. Converting from elected to appointed is slightly more complicated when the authorizing votes happen at the same time someone is elected (or re-elected) to the position, and we try to avoid "complicated" as much as possible.

In order to take effect, this article must be approved by a simple majority vote at Town Meeting and also approved by a simple majority vote at the annual election on May 20th. If thusly approved, when the Treasurer's current term expires in May 2025, the position would then be filled as an appointment by the Selectboard for a period of not more than 3 years. Until that time the incumbent elected Treasurer, Peter Turban, will continue to hold the office and perform the duties thereof.

Similarly, if thusly approved, when the Tax Collector's current term expires in May 2026, the position would then be filled as an appointment by the Selectboard for a period of not more than 3 years. Until that time the incumbent elected Tax Collector, Thomas Hodak, will continue to hold the office and perform the duties thereof.

The idea of changing elected positions to appointed ones has been considered by Town Meeting several times since the Legislature enacted the process in 1997, and has been discussed by various town officials more times than can be counted. The most recent Town Meeting action occurred in 2010 when voters defeated an article to make the Tax Collector an appointed position and passed over similar articles for the Town Clerk and Treasurer.

The reasons the Selectboard are presenting Articles 2 and 3 are the same for both the Treasurer and the Tax Collector positions. The required knowledge and responsibilities for these key municipal finance positions have grown to the point where it is important for the successful management and operation of the Town to be able to attract and hire candidates with strong credentials and relevant professional experience. The Town is very fortunate to have two well qualified individuals in these positions today. However, relying on the popular vote to produce capable financial leaders is no longer considered a best practice for cities and towns.

Additionally, an elected position only has those responsibilities which are spelled out and assigned by the Massachusetts General Laws. In contrast, an appointed position will have Town-defined job requirements (including the statutory responsibilities), a reporting structure, clear expectations of the position, and an identified relationship with other town officials and employees.

Article 3: To see if the Town will vote to have its elected Tax Collector become an appointed Tax Collector of the Town in accordance with the provisions of Massachusetts General Law Chapter 41 Section 1B, or take any action relative thereto.

Motion: It is moved the Town vote to have its elected Tax Collector become an appointed Tax Collector of the Town in accordance with the provisions of Massachusetts General Law Chapter 41 Section 1B.

The Finance Committee took no action on this article.

Please see the explanation contained in Article 2, as it also applies to this article.

Article 4: To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 44 Section 54(b) to allow trust funds held in the custody of the Town to be invested in accordance with Massachusetts General Law Chapter 203C, the so-called "Prudent Investor Rule," or take any action relative thereto.

Motion: It is moved the Town vote to accept the provisions of Massachusetts General Law Chapter 44 Section 54(b) to allow trust funds held in the custody of the Town to be invested in accordance with Massachusetts General Law Chapter 203C, the so-called "Prudent Investor Rule."

The Finance Committee voted to recommend this article by a vote of 5 in favor and 0 opposed.

This local option statute was passed as part of the state budget authorization for Fiscal Year 2024. Municipal treasurers must balance safety, liquidity, and yield when investing public funds. Adopting this statute will allow the Town to construct better portfolios with a wider selection of investments to meet these three goals. The statute only applies to trust funds, such as those held by Gill's Cemetery Commission and Library Trustees. It does not apply to the Town's general funds or its various stabilization funds.

If this Article is approved, it will allow Gill's Treasurer and the advisors he works with to better construct municipal portfolios with more diversification and potentially improve long term returns and reduce overall risk.

The Prudent Investor Rule originated in 1830 as the Prudent Man Rule, as part of a judgement by Massachusetts Judge Samuel Putnam in the Harvard v. Amory case:

"Do what you will, the capital is at hazard...All that can be required of a trustee to invest is that he shall conduct himself faithfully and exercise a sound discretion. He is to observe how men of prudence, discretion, and intelligence manage their own affairs...considering the probable income, as well as the probable safety of the capital to be invested."

"A prudent investment will not always turn out to be a highly profitable investment; in addition, no one can predict with certainty what will happen with any investment decision. Thus, the prudent investor rule only applies to the decision-making process of investing the assets of a trust. This relies on the knowledge the fiduciary has at the time to determine if an investment is a good idea." (Adam Hayes, 2022, "Prudent Investor Rule: What it is, How it Works," Investopedia, accessed May 3, 2024, <<https://www.investopedia.com/terms/p/prudent-investor-rule.asp>>)

Article 5: To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 59 Section 5 Clause 37A which will increase from \$437.50 to \$500.00 the annual real estate tax exemption provided to legally blind persons, or take any action relative thereto.

Motion: It is moved the Town vote to accept the provisions of Massachusetts General Law Chapter 59 Section 5 Clause 37A which will increase from \$437.50 to \$500.00 the annual real estate tax exemption provided to legally blind persons.

The Finance Committee voted to recommend this article by a vote of 5 in favor and 0 opposed. The Board of Assessors also recommends this article.

The \$437.50 is the standard exemption provided statewide to legally blind persons. By a vote of its town meeting, a town can choose to adopt Clause 37A and increase the exemption to \$500. In order to receive the exemption a person must meet eligibility requirements relating to domicile (must occupy the property), ownership (must own the property), and legal blindness (must be certified by a doctor as legally blind). Of Massachusetts' 351 cities and towns, 224 have adopted the \$500 exemption provide by Clause 37A and 127 provide the standard \$437.50 exemption.

Article 6: To see if the Town will vote to recommend the Selectboard support a petition by the Northfield Mount Hermon School to the Executive Committee of the Franklin Regional Council of Governments requesting the discontinuance of Mount Hermon Road, which is a county road of approximately seven tenths of a mile in length beginning and ending at its intersections with Main Road and which is abutted on both sides for its entire length by land owned by the School and which only provides access to the School and its facilities and programs, or take any action relative thereto.

Motion: It is moved the Town vote to recommend the Selectboard support a petition by the Northfield Mount Hermon School to the Executive Committee of the Franklin Regional Council of Governments requesting the discontinuance of Mount Hermon Road, which is a county road of approximately seven tenths of a mile in length beginning and ending at its intersections with Main Road and which is abutted on both sides for its entire length by land owned by the School and which only provides access to the School and its facilities and programs.

The Finance Committee took no action on this article.

In March of this year the Town was contacted by Mary McEneaney, the School's Assistant Head of School for Finance & Operations and CFO/COO, inquiring about the process to legally discontinue Mount Hermon Road as a public road, and expressing the School's desire to take over ownership and responsibility for the road. A recent school safety and security review identified possible benefits if the School was able to exercise greater control of vehicular access onto and into the campus.

Mount Hermon Road was originally part of Main Road before Main Road was relocated to its current position in 1928. When the relocation occurred there was no action by the County Commissioners to convert Mount Hermon Road to a town road, so it remains a county road. As such, petitions to discontinue the road are heard and decided by the Council of Governments.

With the timing of the School's inquiry happening so close to the date of Gill's Annual Town Meeting, the Selectboard decided to include this article as a way of better gauging the feelings of the Town's residents on this matter.

A town's road mileage counts as 21% of the formula used by the Massachusetts Department of Transportation (MassDOT) to compute Chapter 90 road maintenance funds (population and employment are the other two inputs to the calculation). Using the state's figures for Fiscal Year 2024, the seven tenths of mile of Mount Hermon Road accounted for approximately \$2,700 (1.8%) of the \$146,726 the Town received this year in Chapter 90 aid. Given today's costs for asphalt and other road maintenance expenses, it is likely cheaper to give up the corresponding Chapter 90 aid than it is to maintain the road for perpetuity.

Article 7: To see if the Town will vote to fix the maximum amount that may be spent during Fiscal Year 2025 beginning on July 1, 2024 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 2025 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 2025 beginning on July 1, 2024 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 amounts listed in the table above.

The Finance Committee took no action on this article.

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.

The listed revolving funds and spending limits for Fiscal Year 2025 are identical to those approved at last year's Town Meeting.

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*A motion to continue the meeting until Tuesday, June 11, 2024 at 7:00 PM at the Town Hall is anticipated at this point. The additional time will allow the Town to complete the budget process for Fiscal Year 2025.*

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Article 8: 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.

*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	\$25,642.00
Tax Collector	\$28,876.00
Additional As Sewer Fee Collector	\$814.00
Treasurer	\$26,038.00
Registrars – Three members, Each	\$69.00
Town Clerk, as Chair	\$112.00

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	\$28,876.00
Tax Collector	\$28,876.00
Additional As Sewer Fee Collector	\$814.00
Treasurer	\$26,038.00
Registrars – Three members, Each	\$69.00
Town Clerk, as Chair	\$112.00

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

The Town Clerk has requested her compensation be increased from \$25,641 in Fiscal Year 2024 to \$28,876 in Fiscal Year 2025. Except for COLA, it is the first increase for that position since Fiscal Year 2018. The requested increase is included in the Town Clerk Salary line of the Omnibus budget. Otherwise, all other listed amounts are level funded (with rounding) from Fiscal Year 2024. A COLA, if approved in Article 9, 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 9 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 9: To see if the Town will vote to raise and appropriate by taxation a sum or sums of money to provide a cost of living adjustment (COLA) for all appointed Town employees and certain elected officials, or take any action relative thereto.

Motion: It is moved the Town vote to raise and appropriate by taxation \$22,350.00 to provide a 3% cost of living adjustment (COLA) for all appointed Town employees and the elected Tax Collector, Town Clerk, and Treasurer.

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

The proposed 3% COLA for Fiscal Year 2025 is in between the 3.2% increase to Social Security effective in January 2024, and the 2.8% from 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 regional agencies were also considered. The 3% figure was recommended by the Personnel Committee to the Selectboard and Finance Committee as a way to continue providing competitive compensation to the Town's employees.

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 10: To see if the Town will vote to raise and appropriate by taxation, transfer from available funds or otherwise provide a sum or sums or money for the maintenance of the several departments of the Town (the "Omnibus budget") for Fiscal Year 2025, 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 \$2,132,598.00 and transfer \$125,000.00 from Sewer Use Fees and appropriate \$60,000.00 from Fiscal Year 2024 Estimated Sewer Receipts and transfer \$58,330.00 from unappropriated funds (Free Cash) for a total appropriation of \$2,375,928.00 for the maintenance of the several departments of the Town (the "Omnibus budget") for Fiscal Year 2025, and for other necessary charges, in accordance with the amount recommended by the Selectboard.

The Finance Committee recommends this article by a vote of 5 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 – 91 of the handout.

Article 11: To see if the Town will vote to raise and appropriate by taxation \$1,769,126.00 to provide \$1,761,646.00 for its Fiscal Year 2025 operating assessment and \$7,480.00 for its Fiscal Year 2025 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 \$1,769,126.00 to provide \$1,761,646.00 for its Fiscal Year 2025 operating assessment and \$7,480.00 for its Fiscal Year 2025 debt service costs for the Gill-Montague Regional School District (GMRSD).

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

The GMRSD's total Fiscal Year 2025 "All Funds" budget increased by 0.7% over Fiscal Year 2024. Gill's assessment for the GMRSD's operating budget increased by \$8,295 (4.8%) and the debt service for the high school/middle school renovation project decreased by \$1,323.

Gill's enrollment in the District increased 8% from 73 to 79 students at the same time Montague's enrollment increased 4% from 643 to 667.

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

Article 12: To see if the Town will vote to transfer a sum or sums of money from Released Overlay 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 a sum or sums of money from Released Overlay to add to the Board of Assessors Revaluation Account (001-142-5801), or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$28,500.00 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 \$3,500.00 from the Released Overlay account to add to the Board of Assessors' Revaluation Account (001-142-5801).

The Finance Committee recommends this article by a vote of 5 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. Yearly 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.

Article 13: To see if the Town will vote to transfer from the PEG Access and Cable Related Fund (account 256) a sum or sums of money 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 \$6,500.00 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 5 in favor and 0 opposed.

The Town annually receives approximately \$15,000 in PEG (Public, Educational, and Governmental) Access funds from Comcast as part of its cable license. There is currently a balance of \$140,012 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 2024 with a balance of \$16,509 and is projected to spend approximately \$7,010 this year on equipment upgrades, technical support, and stipends for those who video record Selectboard meetings, Town Meetings, and other public events. This \$6,500 appropriation will "refill" the balance to the \$16,000 recommended for operations in Fiscal Year 2025. The current cable license issued by the Town to Comcast expires in 2026 and the renewal process will be getting underway soon. The Cable Committee currently only has two members, so volunteers to serve are eagerly sought!

Article 14: To see if the Town will vote to raise and appropriate by taxation, transfer from available funds or otherwise provide a sum or sums of money to be used by the Highway Department for the repair and maintenance of the various roads of the Town, or take any other action relative thereto.

Motion: It is moved to pass over Article 14.

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

When Gill's Highway Superintendent, John Miner, met with the Selectboard and Finance Committee to present his budgets for Fiscal Year 2025, he requested an additional \$30,000 be provided for roadway maintenance. The Selectboard and Finance Committee do not disagree with the request and applaud Mr. Miner for advocating for taking better care of our roads. However, after reviewing roadway funds received this year, coupled with a desire to limit the amount property taxes go up in Fiscal Year 2025, it was decided the extra \$30,000 could not be funded.

Currently, most of Gill's projects to preserve its asphalt roads are funded using Chapter 90 Funding received annually from the state. Since 2012 the Legislature has level-funded the Chapter 90 program at \$200 million statewide each year, even though the costs for paving, chip sealing, and crack sealing have skyrocketed in recent years. In Fiscal Year 2012 Gill received \$152,763 of Chapter 90 aid and will receive only \$146,502 in Fiscal Year 2025.

Two new sources of roadway funding were received this fiscal year. In December 2023 the Town was notified of a \$94,045 allocation from the Fair Share Amendment. Passed by voters in 2022, the Fair Share Amendment requires revenue raised by the 4% surtax on taxable income over \$1 million be spent on public education and transportation. A total of \$100 million was allotted statewide to support local infrastructure.

In April 2024 the Town was notified of a \$110,288 allocation from the Rural Roadway Funding Program. Chapter 27 of the Acts of 2023 authorized \$25 million in funding to support the construction and reconstruction of municipal ways. Per the legislation, these funds were distributed to all 351 municipalities in the Commonwealth using a formula based on local road mileage, municipal population, and rurality. A municipality is considered rural for the purposes of this funding if it has a population of less than 10,000 and a population density under 500 people per square mile.

On the basis of the extra \$204,333 of road maintenance funds received from the state this year, the \$30,000 requested by the Highway Superintendent was not included in the Fiscal Year 2025 budget. However, neither of the two new programs have been established long enough to be counted upon as reliable and predictable sources of funding roadwork. It is likely a similar request for extra funds will appear in future years' budgets.

To help put the numbers in perspective, the following figures are offered:

- Gill has roughly 26 miles of paved roads, including Main Road (6.5 miles), West Gill Road (3.5 miles), and "secondary" roads (16 miles).
- Paving 1 mile of Main Road or West Gill Road costs \$191,441 using prices from the Fiscal Year 2024 county bid.
- For badly deteriorated roads, milling must be done first and adds \$38,133 to the cost of paving.
- Secondary roads can be chip sealed. To do 1 mile costs \$67,144.

Article 15: To see if the Town will vote to raise and appropriate by taxation a sum or sums of money to be used for the data conversion and annual license and cloud hosting fees for the accounting software used by the Town Accountant, or take any other action relative thereto.

Motion: It is moved to raise and appropriate by taxation \$11,775.00 and transfer \$3,675.00 from unappropriated (Free Cash) for a total appropriation of \$15,450.00 to be used for the data conversion and annual license and cloud hosting fees for the accounting software used by the Town Accountant.

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

For many years the Town has received its accounting services from the Franklin Regional Council of Governments' Town Accounting Program, and the program was able to provide accounting software for a nominal fee of \$750 per year. The software vendor, Zobrio/Abila/MIP, has changed its pricing model effective July 1, 2024 and is requiring each town in the program to purchase its own software license (\$8,625) and pay a cloud hosting fee (\$3,150). Additionally, the Town's financial data will need to be migrated to the cloud and this will incur a one-time data conversion fee (\$3,675).

Article 16: To see if the Town will vote to raise and appropriate by taxation a sum or sums of money for the Other Post-Employment Benefits (OPEB) Liability Trust Fund, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$10,000.00 from unappropriated funds (Free Cash) for the Other Post-Employment Benefits Liability Trust Fund.

The Finance Committee recommends this article by a vote of 5 in favor and 0 opposed.

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 making an effort 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 prior years the Town's OPEB contribution was split between taxation (\$8,738) and Free Cash (typically \$5,000). In a calculated effort to limit the amount property taxes go up in Fiscal Year 2025, the Selectboard and Finance Committee opted to use one-time funds (Free Cash) rather than taxation to make next year's contribution to the OPEB fund.

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 \$114,443. The Town decided to not update the OPEB liability report in Fiscal Year 2024, thereby saving approximately \$5,500 in consultant fees.

Article 17: To see if the Town will vote to transfer a sum or sums of money from unappropriated funds (Free Cash) or other available funds and place said amounts into one or more of the following stabilization funds: Capital Stabilization Fund, Education Stabilization Fund, Energy Stabilization Fund, Fire Department SCBA/Air Packs Stabilization Fund, and General Stabilization Fund, or take any action relative thereto.

Motion: It is moved the Town vote to transfer \$50,000.00 from unappropriated funds (Free Cash) to be placed into the Capital Stabilization Fund AND further transfer \$2,000.00 from unappropriated funds (Free Cash) to be placed into the Energy Stabilization Fund AND further transfer \$16,000.00 from unappropriated funds (Free Cash) to be placed into the Fire Department SCBA/Air Packs Stabilization Fund AND further transfer \$17,904.00 from unappropriated funds (Free Cash) to be placed into the General Stabilization Fund.

The Finance Committee recommends this article by a vote of 5 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 \$60,653 in the Capital Stabilization Fund, \$245,477 in the Education Stabilization Fund, \$34,892 in the Energy Stabilization Fund, \$77,596 in the Fire Department SCBA/Air Packs Stabilization Fund, and \$384,266 in the General Stabilization Fund. (Totals do not include amounts voted in or out by other articles considered today.)

The \$50,000 in this motion for the Capital Stabilization Fund represents a continued effort by the Selectboard and Finance Committee to set aside funds for the Town's future capital expenses, mainly building maintenance and equipment replacement, and to reduce the need to borrow when those projects are undertaken.

No funds are proposed for transfer into the Education Stabilization Fund, as the Town's total education assessments increased by 3.1% for Fiscal Year 2025. In years when the total assessments decrease or increase by less than 2.5%, the Town strives to contribute to this fund. Putting money into the Education Stabilization Fund provides a reserve that can be used in future years in the event of a significant increase in assessments or other educational needs.

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 \$16,000 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 \$17,904 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.

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 18: To see if the Town will vote to transfer a sum or sums of money 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 2025, 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 2025.

The Finance Committee recommends this article by a vote of 5 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 2023 was certified by the Department of Revenue to be \$197,909. The following are the recommended uses of this year's Free Cash:

\$58,330	Article 10	Year 2 (of 3) loan payment for Highway truck
\$3,675	Article 15	Accounting software one-time data conversion
\$10,000	Article 16	Other Post-Employment Benefits ("OPEB")
\$85,904	Article 17	Fiscal Year 2024 contributions to various stabilization funds
\$40,000	Article 18	(this article) to reduce the Fiscal Year 2025 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 2025 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 April in the year Two Thousand Twenty Four (04/22/2024).

Selectboard of Gill

Randy P. Crochier Sr., Chair

Gregory M. Snedeker, Board member

Charles J. Garbiel II, Board member

A true copy Attest:

Doreen J. Stevens, Town Clerk

Date: April 23, 2024

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:

Article 10 - Omnibus Budget

	A	B	C	D	E	F	G
				FY25			
	Omnibus Budget for 06/11/2024 Annual Town Meeting	FY23 Approved with COLA	FY24 Approved with COLA	Selectboard & Finance Comm. Recommended	Increase / (Decrease) (D - C)	% Change	Notes
1	GENERAL GOVERNMENT						
2	Moderator (Stipend & Expenses)	408.00	408.00	408.00	-		
3	Selectboard Stipends	7,828.00	7,828.00	7,828.00	-		
4	Selectboard Expenses	4,035.10	4,059.68	4,025.00	(34.68)	-0.9%	
5	Town Admin & Admin Clerk (Salary&Exp.)	94,502.06	102,276.10	102,521.00	244.90	0.2%	
6	Finance Committee	189.00	192.00	196.00	4.00	2.1%	
7	Reserve Fund	1,500.00	1,500.00	1,500.00	-		
8	Accountant Expenses	150.00	150.00	150.00	-		
9	Assessors Stipends	9,508.00	9,508.00	9,508.00	-		
10	Assessors Clerical Salary	35,644.62	39,301.62	39,302.00	0.38		
11	Assessors Expenses	9,500.00	18,300.00	21,788.00	3,488.00	19.1%	Increase in software maintenance & cost of cloud hosting fees for CAMA software
12	Treasurer Salary	24,563.38	26,037.96	26,038.00	0.04		
13	Treasurer Expenses	8,755.00	9,155.00	9,455.00	300.00	3.3%	Increase in fees charged by payroll service
14	Tax Collector Salary	27,240.94	28,875.60	28,876.00	0.40		
15	Tax Collector Expenses	10,762.00	11,974.00	11,974.00	-		
16	Legal	5,000.00	7,500.00	7,500.00	-		
17	IT Committee	4,190.00	8,230.00	9,985.00	1,755.00	21.3%	Moving email provider and office software to Microsoft 365 Business plan; greater use of IT consultant
18	Town Clerk Salary	24,189.20	25,641.46	28,876.00	3,234.54	12.6%	First salary increase, besides COLA, since FY18
19	Town Clerk Expenses	1,945.00	3,900.00	4,300.00	400.00	10.3%	Training / annual conference
20	Elections/Registrars	11,221.00	10,950.00	10,950.00	-		
21	Conservation Commission	634.00	640.00	640.00	-		
22	Agricultural Commission	380.00	380.00	380.00	-		
23	Planning Board	685.00	785.00	785.00	-		
24	Zoning Board of Appeals	185.00	185.00	300.00	115.00	62.2%	Training
25	Energy Commission	475.00	475.00	475.00	-		
26	Town Hall/Riverside Bldg. Operations	29,043.92	29,152.70	29,737.00	584.30	2.0%	Electricity; annual service for mini-splits
27	Building Repairs & Maintenance	17,750.00	18,000.00	18,000.00	-		
28	Garage/Public Safety Bldg. Operations	25,862.00	25,992.00	27,505.00	1,513.00	5.8%	Heating oil and electricity
29	GENERAL GOVERNMENT TOTAL	356,146.22	391,397.12	403,002.00	11,604.88	3.0%	
30							

Article 10 - Omnibus Budget

	A	B	C	D	E	F	G
				FY25			
	Omnibus Budget for 06/11/2024 Annual Town Meeting	FY23 Approved with COLA	FY24 Approved with COLA	Selectboard & Finance Comm. Recommended	Increase / (Decrease) (D - C)	% Change	Notes
31	PUBLIC SAFETY						
32	Police Department	238,393.82	247,751.98	243,929.00	(3,822.98)	-1.5%	Ended contract for cameras at French King Bridge; video cameras came off service contract
33	Fire Department	118,681.66	130,547.30	134,313.00	3,765.70	2.9%	Increased cost of replacing turnout gear; hose testing
34	Emergency Management	6,151.40	6,322.08	6,322.00	(0.08)		
35	Animal Control	3,207.00	2,936.00	2,761.00	(175.00)	-6.0%	Moved cost of dog licenses to Dog Revolving Fund
36	EMS/Ambulance		15,000.00	25,000.00	10,000.00	66.7%	Increased assessment from Northfield Ambulance
37	PUBLIC SAFETY TOTAL	366,433.88	402,557.36	412,325.00	9,767.64	2.4%	
38							
39	PUBLIC WORKS						
40	Trees and Forestry	15,335.00	17,715.00	16,115.00	(1,600.00)	-9.0%	Decrease contracted tree removal from 7 to 6 days
41	Highway Department	321,333.24	369,813.28	386,096.00	16,282.72	4.4%	Major increases in cost of contracted services, road infrastructure & materials
42	Highway Dep't. - Snow & Ice Removal	100,186.00	101,440.00	101,440.00	-		
43	Bridges and Street Lights	2,000.00	2,290.00	2,353.00	63.00	2.8%	
44	Solid Waste & Recycling	128,056.00	135,548.00	142,957.00	7,409.00	5.5%	Contractual increase for collection and trash disposal
45	Solid Waste District Assessment	4,164.00	4,164.00	4,164.00	-		Increases in the assessment are paid with a state grant
46	Hazardous Waste Collection	-		-	-		State grant covers this expense
47	Sewer	185,000.00	185,000.00	185,000.00	-		Level funded to cover likely rate increase from Montague and cost of repairs to aging equipment
48	Cemetery Commission	10,000.00	10,000.00	12,150.00	2,150.00	21.5%	Increase in mowing costs & new expense to control invasive plants at Center Cemetery
49	Memorial Committee	902.00	951.00	1,005.00	54.00	5.7%	Price increase for 190 geraniums for veterans' graves
50	PUBLIC WORKS TOTAL	766,976.24	826,921.28	851,280.00	24,358.72	2.9%	
51							
52	HEALTH & HUMAN SERVICES						
53	Board of Health Salaries	4,308.00	4,308.00	4,308.00	-		
54	Board of Health Expenses	5,578.06	5,578.08	5,578.00	(0.08)		
55	Council on Aging	10,139.00	10,338.00	10,612.00	274.00	2.7%	
56	Veterans District Assessment	3,476.00	3,674.00	4,013.00	339.00	9.2%	
57	Veterans Benefits	4,000.00	4,000.00	2,000.00	(2,000.00)	-50.0%	No Gill veterans presently receiving benefits
58	HEALTH & HUMAN SERVICES TOTAL	27,501.06	27,898.08	26,511.00	(1,387.08)	-5.0%	
59							

Article 10 - Omnibus Budget

	A	B	C	D	E	F	G
				FY25			
	Omnibus Budget for 06/11/2024 Annual Town Meeting	FY23 Approved with COLA	FY24 Approved with COLA	Selectboard & Finance Comm. Recommended	Increase / (Decrease) (D - C)	% Change	Notes
60	CULTURE & RECREATION						
61	Library	32,802.60	36,041.16	36,350.00	308.84	0.9%	Books, videos, equipment for "Library of Things"
62	Recreation Committee	1,000.00	1,700.00	1,700.00	-		Fall soccer program
63	Historical Commission	890.00	880.00	915.00	35.00	4.0%	
64	CULTURE & RECREATION TOTAL	34,692.60	38,621.16	38,965.00	343.84	0.9%	
65							
66	FIXED COSTS						
67	Town Insurance	45,695.00	48,003.00	57,347.00	9,344.00	19.5%	Insurance company updated building values for Town Hall & Riverside Building; premium for new fire truck
68	Highway Truck Loan (debt exclusion)		60,619.00	58,330.00	(2,289.00)	-3.8%	FY25 is 2nd year of 3-year loan; using Free Cash to pay
69	Energy Bond	10,467.00	10,967.00	11,467.00	500.00	4.6%	Increase is part of schedule for paying off bond in FY28
70	Retirement System	104,730.00	108,495.00	114,027.00	5,532.00	5.1%	
71	Group Health and Life Insurance	105,750.00	113,365.00	134,250.00	20,885.00	18.4%	8% increase to health insurance rates; added extra cost of family plan for filling vacancy in Highway Dep't.
72	FIXED COSTS TOTAL	266,642.00	341,449.00	375,421.00	33,972.00	9.9%	
73							
74	FRCOG ASSESSMENT						
75	Statutory & Reg'l Services Assessments	9,374.00	9,415.00	9,159.00	(256.00)	-2.7%	
76	Accounting Program	31,792.00	33,552.00	33,552.00	-		
77	Health Agent/Cooperative Public Health	12,270.00	12,791.00	12,791.00	-		
78	Cooperative Inspection Program	7,600.00	7,600.00	7,600.00	-		
79	FRCOG ASSESSMENT TOTAL	61,036.00	63,358.00	63,102.00	(256.00)	-0.4%	
80							
81	EDUCATION						
82	Gill-Montague Reg. Sch. Dist.						To be discussed and voted under Article 11
83	GMRSD Bldg. Loan (debt exclusion)						To be discussed and voted under Article 11
84	Franklin County Technical School	235,367.00	227,550.00	205,322.00	(22,228.00)	-9.8%	Gill's enrollment decreased from 15 to 13 students
85	EDUCATION TOTAL	235,367.00	227,550.00	205,322.00	(22,228.00)	-9.8%	
86							
87	OMNIBUS BUDGET TOTAL	2,114,795.00	2,319,752.00	2,375,928.00	56,176.00	2.4%	
88	Less Transfer of Sewer Use Fees	115,000.00	125,000.00	125,000.00			Sewer use fees offset 100% of Sewer Budget
89	Less Estimated Sewer Receipts	70,000.00	60,000.00	60,000.00			Sewer use fees offset 100% of Sewer Budget
90	Less use of Free Cash for Truck Loan			58,330.00			Using Free Cash instead of taxation in order to limit the amount property taxes go up in FY25
91	TOTAL RAISED BY TAXATION	1,999,795.00	2,194,752.00	2,132,598.00	(62,154.00)	-2.8%	

Article 10 - Omnibus Budget

	Supplemental Info for Article 10 - Omnibus Budget	Financial Summary for Fiscal Year 2025					
	A	B	C	D	E	F	
	Omnibus Budget for 06/11/2024	FY23	FY24	Selectboard & Fin. Comm. Fiscal Year 2025	Dollar Change	Percent Change	
1	Omnibus Budget (Town Operations)	2,081,295.00	2,319,752.00	2,375,928.00	56,176.00	2.4%	
2	Warrant Articles for Projects & New Expenses (Spending)	313,031.00	50,379.47	86,300.00	35,920.53	71.3%	
3	Warrant Articles for Stabilization Funds (Saving)	29,100.00	150,720.00	85,904.00	(64,816.00)	-43.0%	
4	Miscellaneous (Overlay & Cherry Sheet Deducts)	82,479.92	32,827.98	87,904.00	55,076.02	167.8%	
5	Total Town Budget	2,505,905.92	2,553,679.45	2,636,036.00	82,356.55	3.2%	
6	GMRSD School Assessment (Operating & Debt)	1,751,288.00	1,689,154.00	1,769,126.00	79,972.00	4.7%	
7	Grand Total Budget	4,257,193.92	4,242,833.45	4,405,162.00	162,328.55	3.8%	
8	State Receipts	324,723.00	336,411.00	345,000.00	8,589.00	2.6%	
9	Local Receipts	248,200.00	248,200.00	251,900.00	3,700.00	1.5%	
10	Available Funds	484,893.00	377,361.47	381,409.00	4,047.53	1.1%	
11	Free Cash to Reduce the Tax Rate	50,000.00	40,000.00	40,000.00	-	0.0%	
12	Total Receipts	1,107,816.00	1,001,972.47	1,018,309.00	16,336.53	1.6%	
13	Grand Total Budget	4,257,193.92	4,242,833.45	4,405,162.00	162,328.55	3.8%	
14	Total Receipts (Excluding Property Taxes)	1,107,816.00	1,001,972.47	1,018,309.00	16,336.53	1.6%	
15	Property Tax Assessment	3,149,377.92	3,240,860.98	3,386,853.00	145,992.02	4.5%	
16	Town-wide Property Valuation (FY25 is in process)	186,243,520	209,357,945	209,357,945	(estimated)		
17	Tax Rate If All Articles Pass (per 1,000 valuation)	16.91	15.48	16.18	0.70	4.5%	
18	Average Valuation of Single-Family Residence	250,979	285,084	285,084	-	0.0%	
19	Average Annual Taxes of Single-Family Residence	4,244	4,413	4,612	199	4.5%	

Gill-Montague Regional School District

FY25 Budget Proposal

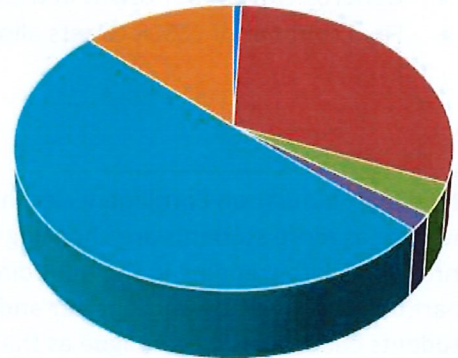
GMRSD has developed an FY25 budget based upon Montague's affordable assessment. The total all funds budget for FY25 represents a 0.7% increase, totaling \$27,667,378. The all funds budget contains approximately \$210K in ESSER funds that are available to the district through September 2024.

Gill	Enrollment %	Total Operating Assess.	Operating Assess. Increase/ (Decrease)	% Increase/ (Decrease)	Share of HS Debt	Debt Assess	Total Operating & Debt Assessment	% incr from prior year
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%
FY25	10.59%	1,761,646	81,295	4.84%	6.53%	7,480	1,769,126	4.73%



Number to Vote

FY25 REVENUE SOURCES	FY24 Approved	FY25 Proposed	Change
Chapter 70 State Aid	\$ 7,778,051	\$ 7,863,011	\$ 84,960
Supplemental Chapter 70 (hold harmless mini	\$ 28,410	\$ -	\$ (28,410)
Medicaid Reimbursement	\$ 100,000	\$ 100,000	\$ -
Medicaid Contra Revenue	\$ (47,000)	\$ (47,000)	\$ -
Interest income	\$ 25,000	\$ 132,000	\$ 107,000
Excess & Deficiency	\$ 400,000	\$ 500,000	\$ 100,000
Erving Tuition	\$ 1,138,000	\$ 980,000	\$ (158,000)
Charter Reimbursement	\$ 240,000	\$ 156,500	\$ (83,500)
Chapter 71 Transportation Reimb	\$ 435,000	\$ 451,800	\$ 16,800
Total Operating Assessment	\$ 13,379,065	\$ 13,798,013	\$ 418,948
Capital Assessment (HS Debt)	\$ 119,280	\$ 114,555	\$ (4,725)
TOTAL OPERATING & CAPITAL BUDGET	\$ 23,595,806	\$ 24,048,879	\$ 453,073
Grants & Revolving Accounts	\$ 1,474,954	\$ 1,722,438	\$ 247,484
Transportation Revolving	\$ 200,000	\$ 300,000	\$ 100,000
ESSER Grant Funds	\$ 1,015,664	\$ 210,000	\$ (805,664)
Circuit Breaker Revolving	\$ 278,761	\$ 210,000	\$ (68,761)
School Choice Revolving	\$ 910,773	\$ 1,176,061	\$ 265,288
TOTAL ALL FUNDS BUDGET	\$ 27,475,958	\$ 27,667,378	\$ 191,420
			0.7%



■ Medicaid /Interest ■ State aid (70, 71, Charter)
■ Erving ■ E&D
■ Town Assessments ■ Grants/Revolving

FY25 Expense Summary	FY25 GENERAL FUND	FY25 CIRCUIT BREAKER BUDGET	FY25 CHOICE BUDGET	FY25 ESSER GRANT BUDGET	FY25 GRANTS/ REVOLVING BUDGET	PROPOSED FY25 ALL FUNDS BUDGET
TOTAL BUDGET						
Administration (1000)	709,295	-	-	-	-	709,295
Instructional (2000)	11,460,554	-	939,226	174,000	558,439	13,132,219
Student Services (3000)	1,222,073	12,729	62,617	36,000	1,124,726	2,458,145
Operations (4000)	2,324,554	-	68,478	-	-	2,393,032
Benefits & Insurance (5000)	5,305,861	-	-	-	35,645	5,341,506
Community Programs (6000)	1,400	-	-	-	25,397	26,797
Tuition (9000)	2,910,587	197,271	105,740	-	278,231	3,491,829
Capital Debt (8000)	114,555	-	-	-	-	114,555
TOTAL BUDGET	24,048,879	210,000	1,176,061	210,000	2,022,438	27,667,378

FY25 Educational Highlights

- Innovation Pathways program participation expected to double with 14 rising ninth graders integrating into program next year
- Elementary Science night in addition to the existing Elementary Math & Reading family nights
- Maintained Elementary Math Interventionists
- New district ESL curriculum and Elementary Social-Emotional Learning curriculum
- Upgrade the High School Theater light system
- Increased participation in Music & Theatre Programs-Addition of Middle School musical
- Substantial increase in athletics participation: 166 Fall, 139 Winter, 168 Spring
- Addition of Varsity Boys Soccer Program
- Baseball, Softball, and all gym sports are now live streamed

FY25 Revenue/Expense

- Gill-Montague's minimal Chapter 70 increased due to a decline in Foundation Enrollment & the state calculated minimum contribution increase for Gill-Montague
- 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 summer of ESSER Grants allocated to the district and available through September 2024

Enrollment Trends

While our Foundation Enrollment declined by just 9 students this year, our in-district enrollment has continued to increase 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 127 students in these categories over 2 years. The chart below shows how our Charter and Choice out numbers declined and how our Choice In numbers have increased. Students choosing Gill-Montague as their school of choice has increased by 37 students over 2 years, a 59% increase.

YEAR	FY21	FY22	FY23	FY24
Foundation Enrollment	974	1020	947	938
District Enrollment	849	842	866	917
YEAR	FY21	FY22	FY23	FY24
Gill Enrollment	111	115	105	114
Hillcrest Enrollment	122	145	152	137
Sheffield Enrollment	217	207	210	215
Middle School Enrollment	209	191	206	239
TFHS Enrollment	189	184	193	202
Year	FY21	FY22	FY23	FY24
Choice In	65	63	90	100
Choice out	201	216	179	154
YEAR	FY21	FY22	FY23	FY24
Charter	63	77	60	49

