

MAY 2022



# Glances

MORRISVILLE-EATON CENTRAL SCHOOL DISTRICT

## 2022-2023 BUDGET BROCHURE

Dear Parents, Guardians, and Community,

We are pleased to present our proposed budget for the 2022-23 school year. Through a collaborative and creative process that began late last summer, we have developed a fiscally responsible, balanced budget proposal that enriches programs and offerings for our students and staff without exceeding the tax cap.

Our proposal includes an anticipated state aid increase of 5.10% as well as federal aid earmarked to support students who have been adversely affected by COVID-19. The proposal has a spending increase over the current year of approximately \$667,000, and a tax levy increase of 3.16%, which meets the state-calculated tax levy limit. This levy increase is due to a variety of increased costs, including retiree benefits, health insurance, state retirement contributions, fuel increases, salary improvements, BOCES obligations, and special education requirements.

This year, MECS is receiving an increase in foundation aid of approximately \$236,000. While we are grateful to our legislators for this increase, it barely scratches the surface. It will cover our increase in fuel costs, but not much more than that.

In developing the 2022-23 budget, we kept several priorities central to our planning and built upon successful programs and initiatives we began during the 2021-22 school year. These include:

### **Career Exploration and Development:**

We launched two new engaging, non-traditional exploratory programs in 2021-22, utilizing federal funds, to provide authentic learning experiences for students. First, we built a video production studio, complete with two green screens, for high school students to deliver creative, engaging, livestreamed announcements and other innovative projects. Second, we enhanced a STEAM Club at the elementary school so students can explore coding, robotics, chemistry, electricity, circuitry, design, and construction. We plan on

growing both programs in the future by building school-to-career pathways to help local manufacturing and agricultural businesses meet their workforce needs with Morrisville-Eaton talent.

**Business Partnerships:** We have utilized partnerships with local and regional entities to bring more authentic learning experience to our students without a local financial burden. There is great interest from our industry partners and the Manufacturing Association of Central New York to build on the district's career development efforts. Among these efforts, we have been working with a company that supports incorporating industry-standard robotic technology in the classroom, and in February, nearly all of our Middle/High students were able to operate FANUC robots and learn how CNC machines, laser engravers, and 3-D printers work.

Additionally, we are preparing to pilot a program utilizing the Google Career Certificates instructional model, which was created to fill a void in the technology sector. This concept offers free credential training programs in high-need areas, such as IT Support, Data Analytics, Project Management, UX Design, and Android Development. These courses can be completed in less than 6 months (10 hours per week) and put completers on a path to in-demand jobs with salaries averaging \$63,600. To help our students navigate these free, self-directed programs, we are working with Google and will use federal funds to compensate after-school club advisors to help students stay focused and assist them through learning challenges.

**Special Education Efficiencies:** We have seen significant growth in our special education expenses stemming from an unusually high number of special education students moving into the district over the last 12 months. The increase in these expenses originally exceeded \$800,000 and would have been painful on our residents if it had to be absorbed immediately. Instead, we found

that we could educate some of our learners in-house rather than contracting with BOCES, resulting in a cost reduction of nearly \$150,000. The remaining balance, while still substantial, will be offset by staff reductions through attrition and temporary federal COVID-relief dollars.

**Maximizing Pandemic Funding:** Since the onset of COVID-19, the federal government has provided enhanced financial support to address challenges created by the pandemic. In MECS, we have used these funds to: support an additional special education teacher and aide; increase the amount of time our itinerant library media specialist and AIS teachers serve children; and bring in a number of teacher training initiatives and student learning programs, including LETRS training, Heggerty Phonemic Awareness materials, EdMark reading materials, Decodable Texts, Wilson Reading materials, and Bridges math materials.

Over the past few years, the Board of the Morrisville-Eaton Central School District has been successful at providing unique opportunities while keeping the tax rate low. Through out-of-the-box thinking and collaboration, we have been able to provide our students with a comprehensive agriculture program, FFA, expanded drama productions, numerous enrichment clubs and activities, enhanced reading instruction, social-emotional supports, exposure to college-level programming, increased support in the maintenance of our buses, facilities, and grounds, enhanced school safety and security, and so much more. We continue our quest to provide even more authentic learning opportunities to our youth in the coming year.

We'd like to thank our community for supporting our students and our mission. Together, we will continue to do great things!

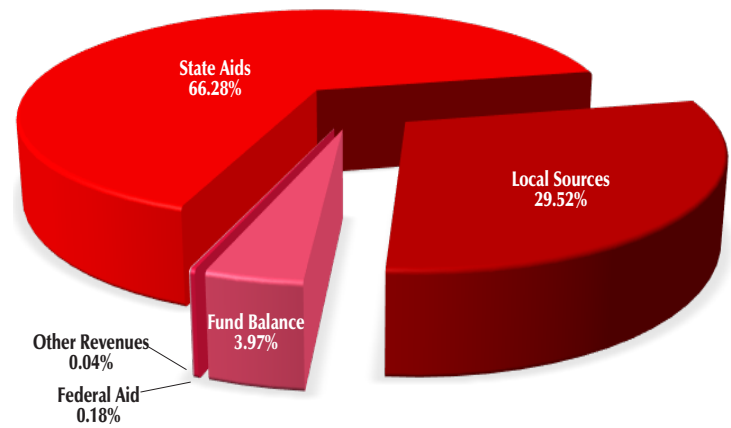
Respectfully,

**Murry Ames, Brian Koehl, Steven Broedel,  
Craig Brown, Megan Dooley**

# Budget 2022-2023

## REVENUES FOR DISTRICT OPERATIONS

District operations are primarily funded by two sources of revenues – State aids and local property taxes. The remaining comes from other local sources (student fees, admissions to events, federal dollars, interest income, donations, et cetera). This year's State budget resulted in an increase of over \$300,000 in state aids and this year's tax cap calculation resulted in a 3.16590% increase in the property tax levy over last year.

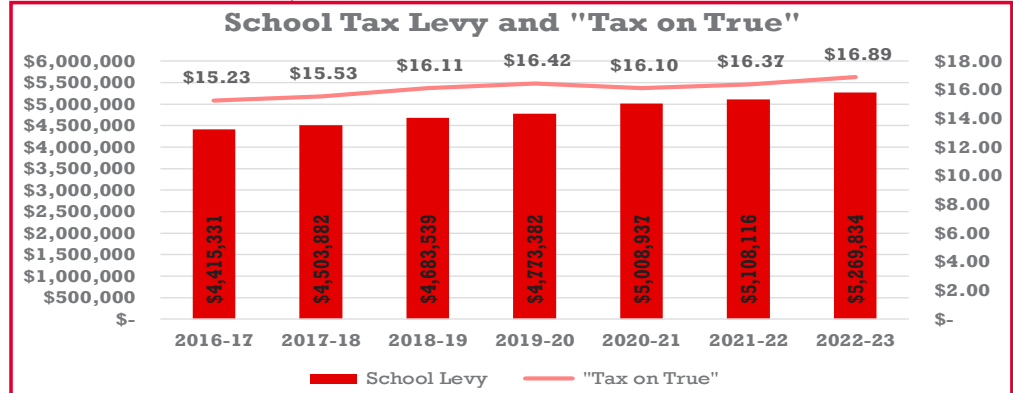


## MECS SUMMARY OF REVENUES

	ADOPTED 2021-22 BUDGET	PROPOSED 2022-23 BUDGET	DIFFERENCE \$	DIFFERENCE %
Property Tax (including STAR payments and PILOTs)	\$5,178,993	\$5,351,212	\$172,219	3.33%
Other Local Revenues	\$232,494	\$264,951	\$32,457	13.96%
State Foundation Aid	\$7,878,779	\$8,115,142	\$236,363	3.00%
Building Aid	\$1,597,803	\$1,657,111	\$59,308	3.71%
Other State Aid (Transportation, BOCES, and other aids)	\$2,812,099	\$2,839,425	\$27,326	.97%
Other Revenues	\$182,000	\$43,200	(-\$138,800)	(-76.26%)
<b>TOTAL REVENUES</b>	<b>\$17,882,168</b>	<b>\$18,271,041</b>	<b>\$388,873</b>	<b>2.17%</b>
Fund Balance Applied to Budget	\$506,182	\$600,000	\$93,818	18.53%
Use of Reserves	0	\$155,700	\$155,700	100%
<b>TOTAL REVENUES and OTHER SOURCES</b>	<b>\$18,388,350</b>	<b>\$19,026,741</b>	<b>\$638,391</b>	<b>3.47%</b>

The District has proposed a tax levy increase of 3.1659%, which is the calculated tax cap limit.

“Tax onTrue” represents the estimated tax rate on the full value of property (not the assessed value) and is calculated on a district-wide basis. For 2022, it is estimated to equal the \$5,269,834 levy divided by \$312,052,452 “full value” times 1,000 ( $5,269,834 / 312,052,452 \times 1,000$ ) = \$16.887655. This rate, \$16.89, is per \$1,000 of value.



## ESTIMATED TAX CALCULATION

Township	Current Assesed Value (a)	2021 Equalization Rate (b)	Current Full Value (c)	Current % by Municipality (d)	Current Levy by Municipality (e)	2022 Projected Tax Rate (f)	2021 Tax Rate (g)	Estimated Change in Tax Rate (h)
	Per Tax Roles	=(a)/(b)	=(c)/Total, (c)	=(c)/Total, (c)	=(d)xTotal, (e)	=(e)/(a)*1,000	Per Tax Roles	=(f)-(g)
Eaton (inc. V Morrisville)	\$ 189,529,300	1.0000	\$ 189,529,300	60.73636%	3,200,705.34	\$ 16.887655	16.36941474	\$ 0.5182
Fenner	\$ 12,543,135	.9400	\$ 13,343,761	4.27613%	225,344.82	\$ 17.965590	17.414271	\$ 0.5513
Lebanon	\$ 4,352,113	1.0000	\$ 4,352,113	1.39467%	73,496.98	\$ 16.887655	16.36941474	\$ 0.5182
Lincoln	\$ 2,646,361	.9150	\$ 2,892,198	0.92683%	48,842.44	\$ 18.456453	17.89007076	\$ 0.5664
Nelson	\$ 49,992,128	.9400	\$ 53,183,115	17.04300%	898,138.07	\$ 17.965590	17.414271	\$ 0.5513
Smithfield	\$ 45,432,418	.9400	\$ 48,333,955	15.48905%	816,247.14	\$ 17.966183	17.41484595	\$ 0.5513
Stockbridge	\$ 382,479	.9150	\$ 418,010	0.13395%	7,059.21	\$ 18.456453	17.89007076	\$ 0.5664
<b>Totals</b>	<b>\$ 304,877,934</b>		<b>\$ 312,052,452</b>	<b>100.00%</b>	<b>5,269,834.00</b>			

Tax Rate is estimated per \$1,000 of assessed valuation on current assessments and 2021 equalization rates. Valuations and equalization rates will be updated in August prior to the tax levy being certified. Before any STAR credit, a home assessed at \$100,000 in the town of Eaton would pay \$1,688.77 in taxes (\$16.887655 X 100) and a home assessed at \$150,000 would pay \$2,533.15 (\$16.887655 X 150).

## IMPORTANT BUDGET INFORMATION

The Morrisville-Eaton Central School District Budget Vote/Election will be held on Tuesday, May 17, 2022 from 10:00 AM to 8:00 PM. This will take place at the Edward R. Andrews Elementary School.

The *in-person voting* will be conducted in a manner consistent with NYS Department of Health guidelines intended to protect voters and school district personnel and may include the requirements that voters wear masks and maintain proper social distancing.

**Qualified Voter is one who is:**

1. A citizen of the United States of America,
2. Eighteen years of age or older, and
3. Resident within the School District for a period of thirty (30) days next preceding the annual vote and election.

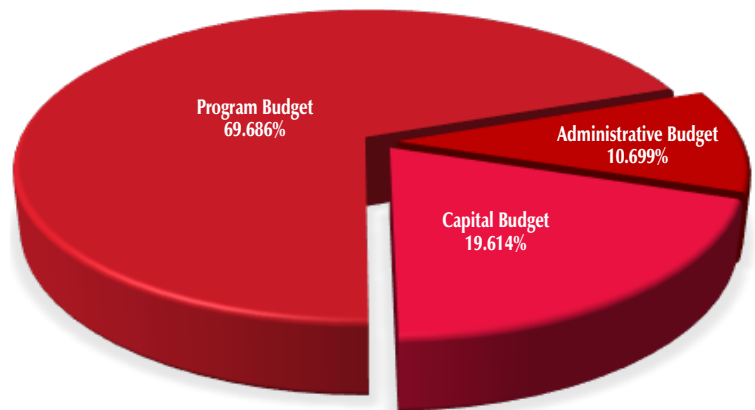
The School District may require that all persons offering to vote at the budget vote and election provide one form of proof of residency pursuant to Education Law Section 2018-c. Such form may include a driver's license, a non-driver's identification card, a utility bill, or a voter registration card. Upon offer of proof of residency, the School District may also require that all persons offering to vote provide their signature, printed name and address.

## THE THREE-PART ANNUAL BUDGET

The District's budget is presented in three component parts: Program, Administrative, and Capital. Below are brief summaries of each.

### PROGRAM: \$13,259,039

The program component represents 69.686% of the 22-23 school budget. Expenses in the program budget accounts for instructional and support services for students. This accounts for more than 2/3 of District spending. Teacher salaries and benefits, BOCES program costs for vocational and special education students, transportation costs, extra-curricular activities and sports are all included in this part of the budget.



### ADMINISTRATIVE: \$2,035,762

The administrative component represents 10.699% of the 22-23 school budget and is the smallest of the three parts. It includes expenses related to the Board of Education, central administration, instructional supervision, the salaries of office staff for administrators and their support in both the school offices as well as the district office. Also included are overhead costs like legal counsel, property & liability insurance, finance, and BOCES administrative and capital costs.

### CAPITAL: \$3,731,940

The capital component represents 19.614% of the 22-23 school budget. It supports the operation and maintenance of District facilities, including utilities and debt service payments for capital projects, as well as salaries and benefits for the facilities department staff.

## MECSD THREE-PART BUDGET PROPOSAL

	ADOPTED BUDGET 2021-22	PROPOSED BUDGET 2022-23	CONTINGENT BUDGET 2022-23
Program Component	\$12,679,884	\$13,259,039	\$13,231,549
Administrative Component	\$1,990,361	\$2,035,762	\$2,018,660
Capital Component	\$3,718,105	\$3,731,940	\$3,601,940
<b>TOTAL BUDGET</b>	<b>\$18,388,350</b>	<b>\$19,026,741</b>	<b>\$18,852,149</b>



## CONTINGENCY BUDGET

If the proposed budget is defeated, the Board of Education has the following options available to it:

1. *Submit the proposed budget for a second vote on the scheduled re-vote day, June 21, 2022; or*
2. *Submit a revised budget for a vote on the re-vote day, June 21, 2022; or*
3. *Adopt a contingent budget.*

In a contingency budget, the tax levy for 2022-23 would be frozen at this year's levy of \$5,108,116, resulting in a reduction of revenues of \$161,718. This would require offsetting reductions in spending.

In addition, the purchase of equipment is prohibited when a contingency budget is adopted. This would prevent the acquisition of new classroom furniture and equipment and maintenance equipment. In addition, the District's \$100,000 capital outlay project for 2022-23, which would be aided by the state by more than 88%, would be eliminated from the budget.

Further, if a contingent budget is adopted, the District would be required by law to charge all identifiable expenses, including utilities and custodial overtime, to be billed to any outside groups, such as scouts and community/youth programs, requesting the use of District facilities.

Finally, under a contingency budget, the percentage of the administrative budget compared to the administrative plus the program budget cannot be higher than the previous year.

## CONTINGENCY BUDGET

	2022-23		2022-23	
	ADOPTED BUDGET	PCT OF TOTAL	CONTINGENT BUDGET	PCT OF TOTAL
Program Component	\$13,259,039	86.69%	\$13,231,549	86.76%
Administrative Component	\$2,035,762	13.31%	\$2,018,660	13.24%

*Under these requirements, financial adjustments under a contingency budget would result in cuts of \$174,592 from the proposed budget, the majority of which is subject to a high percentage of State Aid.*

## CAPITAL RESERVE NARRATIVE FOR 22-23 PROPOSITION 3 ESTABLISHING CAPITAL RESERVE FUND

School property is one of the most significant investments taxpayers make in their communities. A reserve fund can help districts plan for and provide healthy, safe and energy efficient learning facilities in a more cost-effective manner. By establishing the "2022 Capital Reserve Fund," the Morrisville-Eaton Central School District will be able to set aside money for future construction projects and major purchases, much like a savings account. Money would only be added to the capital reserve fund if there is a surplus at the end of the fiscal year, and the Board of Education authorizes the funding of the reserve with some or all the surplus monies. The fund cannot be established or spent without voter approval. The establishment of the fund will not increase taxes. In fact, the eventual use of the capital reserve fund monies will reduce the Districts need to borrow money for future capital projects and maximize the use of State aid.



### BUDGET HEARING

- Tuesday, May 10, 2022
- 7:00 PM
- Middle/High School Library

### BUDGET VOTE

- Tuesday, May 17, 2022
- 10:00 AM to 8:00 PM
- E. R. Andrews School Gym

### QUALIFICATIONS

- Citizen of the U.S.
- 18 years of age
- Resident of School District for 30 days prior to vote.

## IMPACT OF COVID-19 ON SCHOOL FINANCES

COVID-19 and the protocols that are the result of this virus were still present during the 21-22 school year as it has been over the past two fiscal years. There are still significant costs to maintain these COVID protocols which would be anything needed to make our facilities safe for our students and staff.

Funding was available in 21-22 to mitigate the impact of the costs associated with following the CDC and local Health Department guidance. There was grant funding from the County that was administered by the Madison-Oneida BOCES.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) is one funding source that the District began to utilize in the 21-22 school year. The funding period is March 13, 2020, to September 30, 2023. Another funding source was the American Rescue Plan, (ARP) which has a funding period of March 13, 2020, to September 30, 2024. The District began to use these funds during the 21-22 school year.

One other source of funding is the American Rescue Plan State Reserve (ARPSR) which have a funding period of March 13, 2020, to September 30, 2024. The funds are broken down into three separate grants as follows: Comprehensive After School, Summer Learning and Enrichment and Addressing the Impact of Lost Instructional Time. The use of these funds was allowable beginning in the 21-22 school year.

The Federal Government made grant funding available for school districts to assist with countering the financial, and educational impact of COVID-19 and to continue to make our facilities safe. The Morrisville-Eaton Central School District's plan is to use these resources to retain support positions, to maintain instruction in the classroom and provide enhanced educational and social-emotional supports inside and outside the classroom.

Meeting the Federal spending requirements and meeting the District's needs was accomplished by recategorizing certain teacher aides, AIS teaching positions, a School Counselor, and an IT Specialist from our general fund expenditures to the Federal fund. This allowed us to utilize the CRRSA and ARP funds reducing our short-term reliance on appropriated fund balance.

The available budget in the General Fund was then captured for additional BOCES services that contributed to the academic and behavioral/social-emotional needs of the students. Services such as an Itinerant Counselor, School Social Worker, Behavior Specialist support, a Network Coordinator to support the technology needs of the District, virtual instruction services, new enrichment opportunities, and summer school programs for the Middle/High and Elementary schools.

Remote services have been offered under certain circumstances throughout the 21-22 school year. If this service is required during the 22-23 school year, we will be prepared to fund it.

The CRRSA funds were used to add a necessary Special Education Teacher and retain two temporary Teacher Aids to support planned interventions and supports. These staff members will address the identified academic and behavioral/social-emotional learning needs of the District.

The federal funds will have a positive, short-term impact on the students of the District. Since CRRSA, ARP and ARPSR are not expected to continue beyond September 2024, Districts across the state, including MECS, are preparing for a potential funding cliff in 23-24.

Being fiscally responsible, controlling spending to stay within the budget, and long-range financial planning will help prepare the District for the future. The District is hopeful that when the Federal funds are no longer accessible, NYS will follow through on its early pandemic promises of filling the void. To give the best student education and opportunities as possible into the future, we are committed to evolving, being innovative and continually striving to be more efficient.



## CANDIDATE RUNNING FOR THE BOARD OF EDUCATION



**BRIAN KOEHL -** I grew up in the Morrisville area and was a student at Morrisville-Eaton from Kindergarten through graduation in 1989. I then attended Rochester Institute of Technology and graduated with a degree in accounting. After graduating from R.I.T, I worked for 18 years in the corporate tax group of Ernst & Young in Syracuse, NY working with a wide range of corporate and individual clients around Central New York. I am currently the Director of Tax at Chobani, working in the corporate offices in New Berlin. The past 10 years I have also assumed multiple other roles with the company including working on cash management with the Treasury team and as Corporate Controller leading the financial reporting team for the company.

I live in Morrisville with my wife Penny where our four children who either attend or have graduated from the Morrisville-Eaton schools (Cooper, Delaney, Aspen and Keiffer). I have enjoyed spending time with the youths of the community coaching and assisting in various sporting activities and also participate with various community service groups.

While I was a student at Morrisville-Eaton, I was actively involved in sports and student activities. I now realize the benefits that students receive from being involved with other students, faculty and staff in team activities and community service groups. I have appreciated the opportunity to work for the students the past six years as a member of the Morrisville-Eaton Board of Education. My number one goal is to work with the school administration to responsibly provide as many opportunities as possible for the students in our community. I believe that my experiences in business and finance give me important insight to assist the administration in the areas of budgeting and project finance costs. Additionally, my background working with a new rapidly growing company, has given me the experience to develop new and creative solutions to problems and issues.

## BUS/VEHICLE PURCHASE

Each year, District taxpayers are asked, in a separate proposition, to approve the purchase of new buses for the Transportation Department and vehicles for the Buildings and Grounds Department. Additionally, voter approval is necessary to borrow money for that purpose.

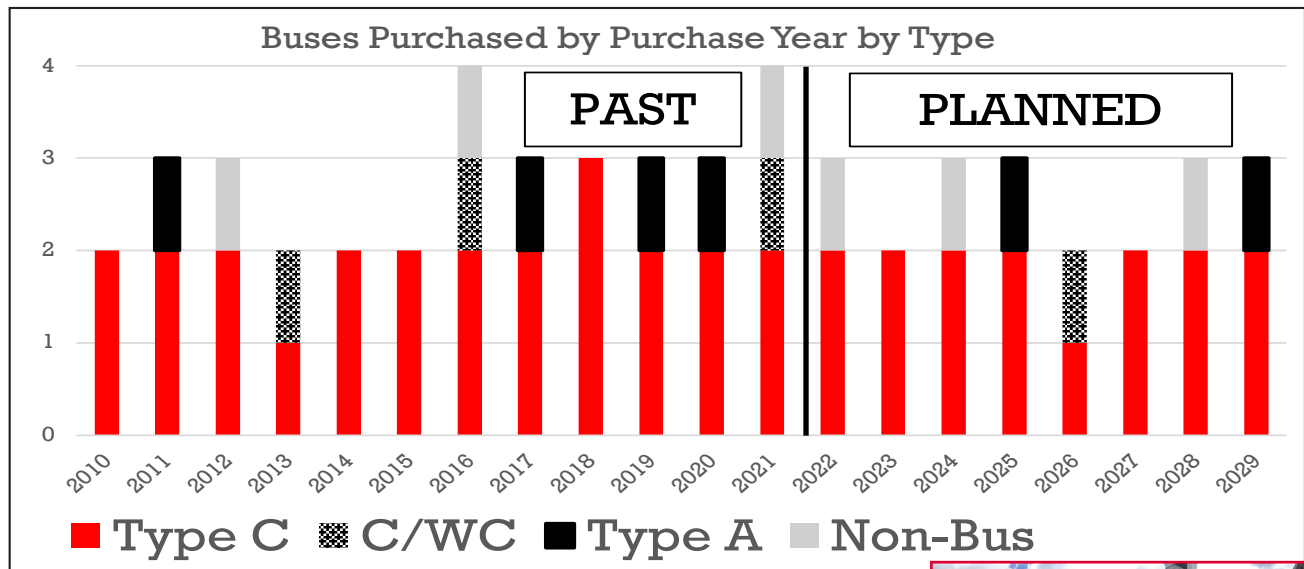
Morrisville-Eaton receives a very high rate (89%) in state aid for expenses associated with student transportation. This means for every \$100 spent on school buses, the District receives \$89 in aid the next year. District administration and the Board of Education believe that after factoring in the reimbursement a five- to seven-year rotation cycle for buses is the most economic means to control repair costs, maximize trade-in value, and ensure the safety of our students.

The District is proposing the purchase of a new truck with snowplow attachment. The truck and snowplow unit we currently have in operation has reached the end of its useful life. It continually requires repairs to remain useable for snow removal. The snow removal equipment is very important due the high volumes of snow fall and blowing, drifting snow that must be moved throughout the course of a winter.

Based on our current needs, the District is proposing the purchase of two school buses – one full sized bus, and one full size wheelchair bus. The District is also proposing the purchase of a ¾ ton, regular cab, four-wheel drive truck with a snowplow. Please see the chart below for the cost analysis. The purchase of these buses does not impact the proposed budget dollar amount.

### BUS/VEHICLE PURCHASE DETAILS

One (1) Large School Bus	\$130,245
One (1) Large Wheelchair School Bus	\$151,137
One (1) ¾ Ton, Regular Cab, Four-Wheel Drive Truck with Snowplow	\$65,000
Legal Fees	\$3,618
Less: Estimated trade-in value	- \$19,000
<b>Net Purchase Cost</b>	<b>\$331,000</b>
Less: Estimated state aid	- \$236,740
Less: Excess funds from previous BANs	- \$42,416
<b>NET ESTIMATED COST TO DISTRICT</b>	<b>\$ 51,844</b>



### BUS TYPES:

- C = full size, standard bus
- C/WC = full size bus equipped with a wheelchair lift
- A = small bus (20-24 passenger)
- Non-bus = passenger car/SUV type vehicle: eg: Suburban



# Budget 2022-2023

## 2022-23 PROPERTY TAX REPORT CARD

250401 - Morrisville-Eaton Central School  
District  
Contact Person: Matt Enigk, Business  
Administrator  
Telephone Number: (315)684-9158

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	18,388,350	19,026,741	3.47%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	5,108,116	5,269,834	3.1659%
B. Tax Levy to Support Library Debt, if Applicable	0	0	0.00%
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	0.00%
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	0.00%
E. Total Proposed School Year Tax Levy (A + B + C - D)	5,108,116	5,269,834	3.1659%
F. Permissible Exclusions to the School Tax Levy Limit	134,986	184,654	36.79%
G. School Tax Levy Limit - <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	4,977,323	5,085,180	2.17%
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	4,973,130	5,085,180	2.25%
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	4,193	0	-100.00%
Public School Enrollment	617	615	-0.32%
Consumer Price Index	1.23%	4.70%	

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	1,517,223	1,904,848
Assigned Appropriated Fund Balance	522,818	600,000
Adjusted Unrestricted Fund Balance	928,699	761,070
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.05%	4.00%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital	Capital Reserve 15-16	To pay the cost of any object or purpose for which bonds may be issued.	\$155,374	\$155,374	The use of this reserve must be specific to a set of projects and dollar amounts. The 15-16 reserve is fully funded.
Capital	Capital Reserve 22-23	To pay the cost of any object or purpose for which bonds may be issued.	0	\$187,625	An additional reserve will be opened. The District will continue to fund the the 22-23 Capital Reserve if excess fund balance is available. The planned use for this reserve will be the proposed projects to be voted on in the Fall 2022-2023.
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	0	0	NA
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	0	0	NA
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$130,845	\$130,845	This reserve would be used for Unemployment claims incurred by the District. No use planned for 2022-23. The Cares Act and the American Rescue Plan both Federal programs provided funding for Unemployment Insurance costs for government agencies which includes School Districts. There is \$5,700 budgeted to be used in 22-23.
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	0	0	NA
Mandatory Reserve for Debt Service	Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	0	0	NA
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	0	0	NA
Property Loss	Property Loss	To establish and maintain a program of reserves to cover property loss.	0	0	NA
Liability	Reserve - Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$201,667	\$201,667	The reserve was established for legal liabilities exposure through claims or legal proceedings is a regular concern with school operations. The cost of litigating and paying claims fluctuates dramatically. This reserve was intended to assist in the payment of these expenses. No planned use for 22-23
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	0	0	NA
Reserve for Insurance Recoveries	Reserve for Insurance Recoveries	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	NA
EBALR - Employee Benefit Accrued Liability	Reserve - Employee Benefit Accrued Liability (EBLAR)	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$287,768	\$312,768	Accumulated leave time earned by employees per their collective bargaining contracts result in a liability of compensated absences. Funds in this reserve assist with the payments of this liability when an employee leaves service. There is \$50,000 budgeted to be used in 22-23.
Retirement Contribution	Reserve - NYS Employees' Retirement System	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$741,569	\$732,922	The District is a municipal entity responsible for payments of a percentage of wages into NYSLRS on behalf of applicable employees. Funds in this reserve assist with regulating budgetary or rate changes. There is \$100,000 budgeted to be used in 22-23.
Other Reserve	TRS Portion of the Retirement Contribution Reserve	To fund employer retirement contributions to the Teachers Retirement System	93642	\$183,642	This reserve is the TRS portion of the Retirement Contribution reserve and is used to offset District expenses to the NYS Teacher's Retirement System only. Plans are to utilize this reserve to offset future increases in TRS contributions in 22-23 and beyond.



# Budget 2022-2023

## SCHOOL DIRECTORY

<b>Gregory Molloy</b> <i>Superintendent</i>	315-684-9300
<b>Matthew Enigk</b> <i>Business Administrator</i>	315-684-9158
<b>Bryan Fairbrother</b> <i>Director of Special Education, RtI &amp; Data</i>	315-684-3639
<b>Elementary Principal</b>	315-684-9288
<b>Matthew Reilly</b> <i>Interim M/HS Principal</i>	315-684-9121
<b>Chris Doroshenko</b> <i>Director of Athletics</i>	315-684-5905
<b>Director of Transportation</b>	315-684-3014
<b>John Hayes</b> <i>Dean of Students (M/HS)</i>	315-684-9121
<b>Molly McConville</b> <i>Elementary Nurse</i>	315-684-5909
<b>Shawn Chase</b> <i>M/HS Nurse</i>	315-684-5903
<b>Matthew Jacobs</b> <i>Buildings &amp; Grounds Supervisor</i>	315-684-5908
<b>Debra Smith</b> <i>Director of Food Service</i>	315-684-5904
<b>Janine Anderalli</b> <i>School Counselor</i>	315-684-9196
<b>Michele Cesta</b> <i>School Counselor</i>	315-684-9196

## BOARD OF EDUCATION

*Murry Ames, President*  
*Brian Koehl, Vice President*  
*Craig Brown*  
*Steven Broedel*  
*Megan Dooley*

## VOTING QUALIFICATIONS

Citizen of the U.S.  
18 years of age  
Resident of School District for 30  
days prior to vote.

## MORRISVILLE-EATON CENTRAL SCHOOL DISTRICT ANNUAL SCHOOL DISTRICT VOTE AND ELECTION MAY 17, 2022

### PROPOSITION #1 - BUDGET VOTE

Shall the Board of Education of the Morrisville-Eaton Central School District, County of Madison, New York, be authorized to spend the sums set forth in the proposed budget of 2022-2023 in the total amount of \$19,026,741 and to levy the necessary tax therefor?

### PROPOSITION #2 - TRANSPORTATION

Shall the Board of Education of the Morrisville-Eaton Central School District be authorized to purchase and finance two (2) replacement student transportation vehicles and one (1) truck with a plow, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$350,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$350,000, shall be issued.

### PROPOSITION #3 - CAPITAL RESERVE FUND

Shall the Board of Education of the Morrisville-Eaton Central School District, be authorized to establish a Capital Reserve Fund for a ten-year term pursuant to Section 3651 of the Education Law and fund such fund in an amount not to exceed \$1,000,000, inclusive of accrued interest and other investment earnings, to be used for renovations and additions to all District facilities, including purchase of equipment, technology upgrades, classroom equipment and/or school infrastructure equipment, site development, athletic fields, storm and sanitary sewer, driveways, and parking lots, such reserve fund to be funded from (i) year-end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2022 and each fiscal year thereafter for the term of the reserve fund, (ii) transfers of excess monies from Board of Education designated reserves, (iii) amounts from budgetary appropriations from time to time, and (iv) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law.

### PROPOSITION #4 - MORRISVILLE PUBLIC LIBRARY

Shall the Morrisville Public Library be given an increase in funding for library purposes in the amount of Four Thousand Seven Hundred Ninety Three dollars (\$4,793) for the year 2023? This will bring the total annual budget for the Library to \$144,894. This amount to be levied and collected annually by the Morrisville-Eaton Central School District, as are other general taxes, and to be paid to the Library. The budget for the Library is independent of the School District's budget and the School District only serves to collect these taxes and forward them to the Library.

### CANDIDATES FOR THE BOARD OF EDUCATION

**VOTE FOR ONE:** • Brian Koehl

### CANDIDATES FOR THE MORRISVILLE PUBLIC LIBRARY TRUSTEE

**VOTE FOR FOUR:** • Beverly Campbell • Tracy Clark  
• Marjorie Morency • Dolores Nourse

**Morrisville-Eaton Central School District**  
P.O. Box 990 • Morrisville, New York 13408

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