



BUDGET 2024

MORRISVILLE-EATON CENTRAL SCHOOL DISTRICT

2024-2025 BUDGET BROCHURE

Dear Parents, Guardians, and Community Members,

The Board of Education has been focused on developing the 2024-2025 school budget since late last summer. We continuously strive to develop fiscally responsible budgets within the tax levy limit. The variables of the 2024-2025 budget cycle required the Board of Education to adopt a budget that exceeds the tax levy limit for the first time in many years.

For the second year in a row, Morrisville-Eaton is in a position that requires staffing and program reductions to balance the budget. Federal COVID-19 financial support will no longer be provided as of September 30, 2024. New York State Foundation Aid has been frozen at last year's level (representing minimal increases or no increase for the third consecutive year), overall state aid is down from 2022-23 levels (even less than 2021-22), and the inflation rate was over 4% last year and 8% the year before. With inflation as high as it has been in recent years, Governor Hochul changed the way inflation is factored in the aid formula for schools. The adjustment is detrimental for many school districts across the State, including Morrisville-Eaton. This combination of factors required a deep review of budget expense lines and funding sources to find a viable path forward.

A Little Background

In 2020, the Federal Government provided Coronavirus Response and Relief Supplemental Appropriations (CRRSA) funding to help school districts get through very challenging times. This funding allowed the district to maintain all the outstanding programs and services offered to students. State legislators were cautioned that this short-term federal relief would begin expiring in 2023 and they would need a plan to close the funding gap. The state's solution was to fully fund Foundation Aid.

For most districts, fully funding Foundation Aid addressed their budget challenges over the last few fiscal years. State aid runs were so favorable for some districts the last few years that they didn't know how to spend all the money they received. Morrisville-Eaton, however, was already very close to the "full funding" level, so the new formula did not work in our favor. This year, substantial modifications in the State Aid formula and an anticipated change to the minimal increase to schools from 3% to 0% made the development of this year's budget difficult.

At one of the earliest reviews of state aid, the district projected a budget deficit of nearly \$2 million, a figure that included anticipated cost increases, contractual obligations, and maintaining all existing programs. As the budget process continued, district administrators and our

Audit Committee examined many options for cost reductions and different funding sources.

The district recognized last spring that the State funding pattern was likely not to improve much. To prepare for the anticipated budget tightening we are experiencing now, deep analyses of expenditures related to transportation, special education, and building use/optimization were conducted throughout the 2023-2024 school year. As a result of these reviews, we were able to make some adjustments to transportation, reducing a bus route and planning a phase-out of two buses from our fleet. While it is great to generate savings in this area, the benefits are limited due to the high aid rate of the expenses associated with them. Studies surrounding our special education programming and building optimization/consolidation did not yield material savings.

Balancing Our Shortfall

Federal funding through the American Rescue Plan Act (ARPA) continues through September 2025. In addition to utilizing these very limited, short-term resources, we are seeing a smaller increase in health insurance than anticipated and we applied some fund balance and reserves to the budget.

We have also proposed spending reductions on in-district and BOCES programs and services beyond the painful reductions made last year under similar circumstances. At the time of the writing of this article, the specific reductions have not been completely ironed out, however, we expect to reduce the equivalent of: instructional salaries and benefits by more than \$200,000 (2.5 positions), non-instructional salaries by over \$105,000 (1.4 positions), and other contractual services by more than \$50,000 (1.4 positions).

As employees resign or retire, we examine if we can address student needs without a replacement – this is the preferred way to reduce staff when necessary. Unfortunately, some of our anticipated reductions this year will likely be active personnel. Due to enrollment declines over the years, some staffing reductions are manageable, but others will have rippling effects throughout the schools. Some changes will also force an adaptation of how we have historically done things which impacts culture and climate.

After all these reductions and aid considerations, our proposed tax levy increase is 7.49978%. This falls above the state-calculated tax levy limit, but it accounts for required increases associated with retiree benefits, health insurance, retirement contributions, salary improvements, BOCES obligations, special education requirements, fuel increases, and much more.

Looking Toward the Future

Although the proposed budget is balanced, it comes with pain. In addition to the challenges of the last three years, the long-term outlook does not appear favorable. As we look out beyond the 2024-25 school year, we are exploring ways to navigate the combination of enrollment decline, limited funding, and weaning off the heavy use of fund balance and reserves.

If NYS Foundation Aid continues to be limited and poorly aligned to the inflationary rate, Morrisville-Eaton will either need to continue an increased reliance on local taxpayers to fund student programs and operations or find other means of sustainability.

Throughout the year, the district examined other operational efficiencies. We sought community input on whether to: consider a merger (again), consolidate to a single campus like other districts our size, or explore other possibilities to expand student programs. While aid limitations make consolidation to a single campus inadvisable currently, we continue to explore the possibilities of merging and/or partnering with neighboring districts to capture regional efficiencies. We have developed a very unique merger concept that has the potential to generate significant funds for a merged district, while keeping student operations nearly untouched for the partnering schools. With the right merger, the financial stresses of the district would be addressed well into the future.

We also continue to do our part to support regional programs. BOCES has shown interest in using open space in our elementary school to create more Career and Technical Education (CTE) classes locally. BOCES rented one classroom in 2023-24 and has expressed interest in as many as six classrooms for 2024-25. The details continue to be worked out, but the proximity to SUNY Morrisville is a critical element of BOCES interest for the model. If BOCES is working toward developing a regional programming model, hosting it at MECS benefits our student participants by greatly diminishing their travel time, and generates a little extra revenue to the district to enhance other offerings.

We'd like to thank our community for supporting our students and our mission. Together, we will work to strengthen our shared goals and collaborative solutions for great opportunities.

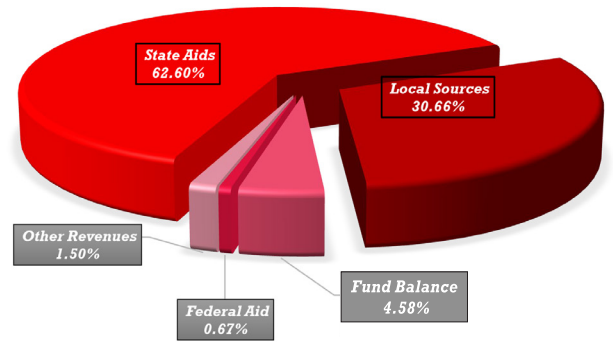
Respectfully,

*Brian Koehl, Megan Dooley, Steven Broedel
Dustin Jones, Trevor Thieme*

Budget 2024-2025

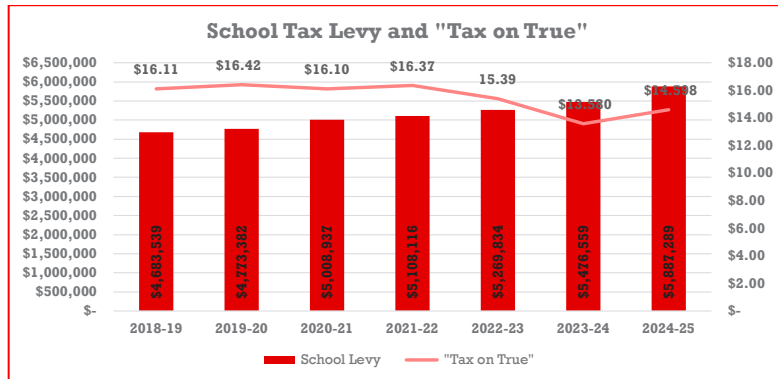
REVENUES FOR DISTRICT OPERATIONS

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, federal dollars, interest income, rent, e-rate reimbursements, donations, et cetera). This year's State Aid budget as compared to the 23-24 budgeted State Aid resulted in a decrease of (\$581,459) in State aids, of which \$100,000 is designated for Community Schools set-aside. A building aid reduction accounts for (\$543,547) which is offset by a reduction in debt service expense in the amount of (\$517,500). There was no increase in NYS Foundation Aid from 23-24 to 24-25. There was a net decrease in the other expense-based aids of, (\$37,912). Included in this was an increase in the Public/Private Excess Cost Aid estimate of \$148,048, not included in the State Aid run, resulting in a net increase in Excess Cost Aid in the amount of \$131,704, a decrease in BOCES aid of (\$194,926) due to a reduction of services in 23-24, a decrease in Transportation Aid of (\$43,213), a decrease in Textbook/Hardware/Software aid of (\$1,477) and a \$70,000 increase for an estimate of Children Residential Project (CRP) revenue for a student placed in this program.



MECS SUMMARY OF REVENUES

	Adopted 2022-23 Budget	Proposed 2023-24 Budget	Difference \$	Difference %
Property Tax (including STAR)	\$5,476,559	\$5,887,289	\$410,730	7.4997%
Payment in Lieu of Taxes (PILOT)	\$77,224	\$51,175	(\$26,049)	(33.73%)
Other Local Revenues	\$218,800	\$305,670	\$86,870	39.70%
State Foundation Aid	\$8,358,596	\$8,358,596	\$0	0.00%
Building Aid	\$1,435,237	\$891,690	(\$543,547)	(37.87%)
Other State Aid (Transportation, BOCES, and other aids)	\$3,018,814	\$2,980,902	(\$37,912)	(1.25%)
Federal Aid	\$140,000	\$130,000	(\$10,000)	(7.14%)
Other Revenue	\$0	\$38,100	\$38,100	–
TOTAL REVENUES	\$18,725,230	\$18,643,422	(\$81,808)	(.4368%)
Fund Balance Applied to Budget	\$300,000	\$600,000	\$300,000	100.00%
Use of Reserves	\$0	\$295,312	\$295,312	–
TOTAL REVENUES and OTHER SOURCES	\$19,025,230	\$19,538,734	\$513,504	2.699%



The district has proposed a tax levy increase of 7.4997%, which exceeds the calculated NYS tax cap of 5.46422%.

"Tax on true" represents the estimated tax rate on the full value of property (not the assessed value) and is calculated on a district-wide basis.

For 2024, it is estimated to equal the \$5,887,289 levy divided by \$403,294,473 "full value" times 1,000 ($\$5,887,289 / \$403,294,473 \times 1,000$) = \$14.5979. This rate, \$14.5979, is per \$1,000 of value.

ESTIMATED TAX CALCULATION

Township	Current Assesed Value (a)	2023 Equalization Rate (b)	Current Full Value (c)	Current % by Municipality (d)	Current Levy by Municipality (e)	2024 Projected Tax Rate (f)	2023 Tax Rate (g)	Estimated Change in Tax Rate (h)
	Per Tax Roles	=(a)/(c)	=(a)/ (b)	=(c)/Total,(c)	=(e) x Cell B16	=(f)/(b)x1,000	Per Tax Roles	=(g) - (h)
Eaton (inc. V Morrisville)	\$ 192,705,047	.8200	\$ 235,006,155	58.27160%	\$ 3,430,617.68	\$ 17.802428	16.560431	\$ 1.241997
Fenner	\$ 12,443,371	.6900	\$ 18,033,871	4.47164%	\$ 263,258.28	\$ 21.156508	19.680513	\$ 1.475995
Lebanon	\$ 4,309,081	.8200	\$ 5,254,977	1.30301%	\$ 76,712.10	\$ 17.802428	16.560431	\$ 1.241997
Lincoln	\$ 2,605,310	.6400	\$ 4,070,797	1.00939%	\$ 59,425.46	\$ 22.809361	21.218053	\$ 1.591308
Nelson	\$ 51,263,405	.6900	\$ 74,294,790	18.42197%	\$ 1,084,554.66	\$ 21.156508	19.680513	\$ 1.475995
Smithfield	\$ 45,596,967	.6900	\$ 66,082,561	16.38568%	\$ 964,672.62	\$ 21.156508	19.681160	\$ 1.475348
Stockbridge	\$ 355,603	.6450	\$ 551,322	0.13670%	\$ 8,048.20	\$ 22.632544	21.053572	\$ 1.578972
Totals	\$ 309,278,784		\$ 403,294,473	100.00%	\$ 5,887,289.00			

*Tax Rate is estimated per \$1,000 of assessed valuation on current assessments and 2023 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 \$1,780.242 in taxes (\$17.80242 X 100) and a home assessed at \$150,000 would pay \$2,670.36 (\$17.80242 X 150).

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 (\$14,526,806)

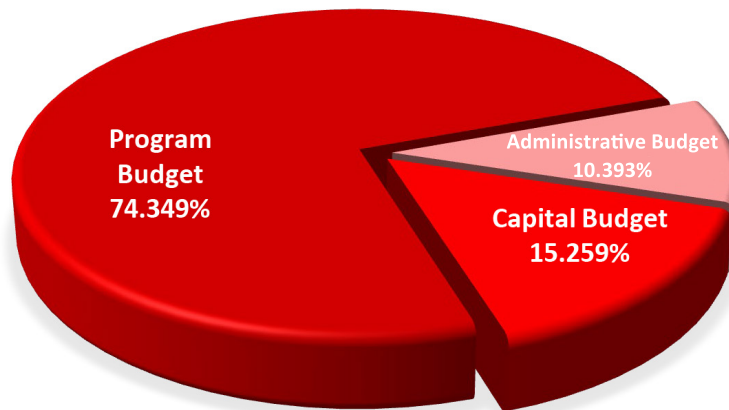
The program component represents 74.349% of the 24-25 school budget. Expenses in the program budget are for instructional and support services for students. These expenses account for nearly 3/4 of district spending. Teacher salaries and benefits, BOCES program costs for vocational and special education students, transportation costs, extracurricular activities and sports are all included in the Program budget.

ADMINISTRATIVE (\$2,030,603)

The administrative component represents 10.393% of the 24-25 school budget and is the smallest of the three parts. This component includes expenses related to the Board of Education, Central Administration, Instructional Supervision and Office Support Staff for both school offices and the district office. Also included are overhead costs like legal counsel, property & liability insurance, finance, and BOCES administrative and capital costs.

CAPITAL (\$2,981,325)

The capital component represents 15.259% of the 24-25 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 2023-24	Proposed Budget 2024-25	Contingent Budget 2024-25*
Program	\$13,170,342	\$14,526,806	\$14,319,987
Administrative	\$2,074,146	\$2,030,603	\$2,001,692
Capital	\$3,780,742	\$2,981,325	\$2,806,325
TOTAL BUDGET	\$19,025,230	\$19,538,734	\$19,128,004

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 18, 2024; or
2. Submit a revised budget for a vote on the re-vote day, June 18, 2024; or
3. Adopt a contingent budget.

In a contingency budget, the tax levy for 2024-25 would be frozen at this year's levy of \$5,476,559, resulting in a reduction of revenues of \$410,730. 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 2024-25, which would be aided by the state at 88.6%, 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's percentage of 13.61%.

CONTINGENCY BUDGET

	2024-25		2024-25	
	Proposed Budget	Pct of Total	Contingent Budget	Pct of Total
Program Component	\$14,526,806	87.74%	\$14,319,987	87.74%
Administrative Component	\$2,030,603	12.26%	\$2,001,692	12.26%

Under these requirements, financial adjustments under a contingency budget would result in cuts of \$410,730 from the proposed budget, the majority of which is subject to a high percentage of State Aid.

IMPORTANT BUDGET INFORMATION

The Morrisville-Eaton Central School District Budget Vote/Election will be held on Tuesday, May 21, 2024 from 10:00 AM to 8:00 PM. This will take place at the Edward R. Andrews Elementary School.

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 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.

BUDGET HEARING

- Tuesday, May 14, 2024
- 7:00 PM
- Middle/High School Library

BUDGET VOTE

- Tuesday, May 21, 2024
- 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.

BUS/VEHICLE PURCHASE

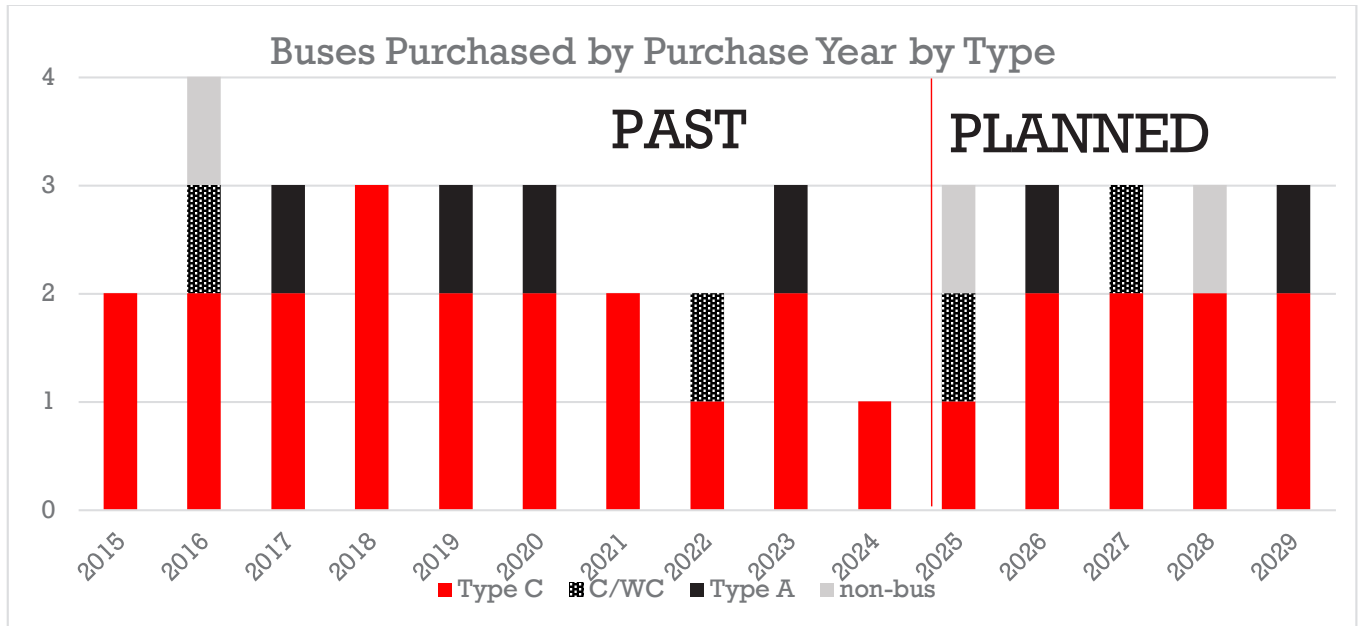
Each year, district taxpayers are asked, in a separate proposition, to approve the purchase of new buses for the Transportation Department and vehicles for the Buildings and Grounds Department. Additionally, voter approval is necessary to borrow money for that purpose.

Morrisville-Eaton receives a very high rate (90%) in state aid for expenses associated with student transportation. This means for every \$100 spent on school buses, the district received \$90 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.

Based on our current needs, the district is proposing the purchase of one large size, Type C, 66 passenger bus. Please see the chart below for the cost analysis. The purchase of this bus does not impact the proposed budget dollar amount.

BUS/VEHICLE PURCHASE DETAILS

One (1) Large Type C School Bus.....	\$165,200
Legal Fees	\$6,000
Less: Estimated trade-in value	(\$10,500)
Net Purchase Cost	\$160,700
Less: Estimated state aid	(\$144,630)
NET ESTIMATED COST TO DISTRICT	\$16,070
Cost per Bus	\$16,070



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/Truck type vehicle: e.g.: Suburban

IMPACT OF COVID-19 ON SCHOOL FINANCES

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 utilized 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.

The Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) is one of the funding sources that the district began to utilize in the 21-22 school year. The funding period is March 13, 2020, to September 30, 2023. This funding source ended at the end of the 22-23 fiscal year returning expenditures paid by the grant back to the 23-24 General Fund Budget. Nine Teacher Aides salaries and benefits were paid with these funds. Approximately \$264,156 of salary and benefit expense were included in the 23-24 General Fund budget. Staff development opportunities were also funded by the CRRSA grant during the 22-23 school year which were non-recurring expenditures that totaled \$77,194.

Another funding source was the American Rescue Plan, (ARP) ESSER 3 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. This funding source is ending in the 23-24 fiscal year returning expenditures paid by the grant back to the General Fund Budget. Fifteen Teacher Aides, one Elementary Special Education Teacher, one AIS Teacher, and one Teaching Assistant, salaries and benefits were paid with these funds. Approximately \$471,802 of salary and benefit expenditures are now part of the 24-25 General Fund budget.

The American Rescue Plan State Reserve (ARPSR) funds are another funding source. The funding period is 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 Comprehensive After School funding covered various program expenditures such as afterschool tutoring, music stipends, costs associated with the district Morning Show, implementation of Google Career courses, Ski Club adviser, Student Career Fair, Social Emotional Learning professional development and supplies and Post-Secondary Pathways – Course Mapping to Career. This funding source is ending at the end of the 23-24 fiscal year returning selected expenditures paid by the grant back to the 24-25 General Fund Budget, approximately \$44,197.

The Summer Learning and Enrichment covered a percentage of the salaries and benefits for the Administration and Administration support staff that managed the Morrisville-Eaton Summer programs. This funding source is ending in the summer of 24-25 fiscal year returning selected expenditures paid by the grant back to the 25-26 General Fund Budget totaling approximately \$34,538.

The Addressing the Impact of the Lost Instructional Time funding covered a percentage of the salaries and benefits of the Computer Service Tech Support Specialist for maintaining devices and connectivity so students could continue learning. Also, salaries and benefits for an English/AIS English Teacher, a Guidance Counselor, and a Teacher's Assistant were paid. Care Solace was added for social emotional support, reading professional development and other professional coaching was funded. This funding source is ending in the 23-24 fiscal year returning selected expenditures paid by the grant back to the 24-25 General Fund Budget totaling approximately \$238,502.

Meeting the Federal spending requirements and meeting the district's needs was accomplished by recategorizing certain teacher aides, a teaching assistant, AIS teaching positions, a Guidance Counselor, an IT Specialist, music stipends and tutoring from our general fund expenditures to the Federal fund. The ARP ESSER 3 funds were used to add a Special Education Teacher as well that will not be in the 24-25 budget. ARP ESSER 3 also funded Teacher Aids, Teacher Assistants, and AIS instruction to support planned interventions and supports. The CRRSA grant funds, that ended in 22-23 were used similarly for Teacher Aids that support intervention and instruction. Use of the CRRSA and ARP funds provided short term relief from the short fall in state aid coming to the district reduction our short-term reliance on reserves and appropriated fund balance.

The available funds in the General Fund were captured for additional BOCES services that contributed to fulfilling 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. Most of these services were removed from the 23-24 budget and the Network Coordinator was fully removed from the 24-25 budget. Making these reductions does lower expenses but it also lowers revenue. Our BOCES aid projection for 24-25 is lower because of these BOCES reductions. The BOCES reductions in the 24-25 budget will impact the 25-26 BOCES aid.

The federal funds have had a positive, short-term impact on the students of the district. Since CRRSA, ARP ESSER 3 and ARP State Reserve funds are not continuing beyond September 2024, districts across the state, including MECS, are experiencing the funding cliff for 24-25, 25-26 and beyond. The districts 23-24 budget began to address these challenges with reductions to the BOCES budget, 3 FTE's totaling approximately \$333,852, salary reductions instructional 2.5 FTE's totaling approximately \$168,908, and salary reductions non-instructional 3.5 FTE's totaling approximately \$113,797. With the strong possibility of no increase in New York State foundation aid for 24-25, the district was faced with additional budget reductions. Decreases include the equivalent of: instructional salary and benefit reductions of 2.50 FTE's totaling \$200,125, non-instructional salary and benefit reductions of 2.40 FTE's totaling \$105,514 and BOCES service reductions of \$102,864. The 24-25 budget includes the use of \$600,000 in appropriated fund balance and the use of reserves totaling \$295,312 to limit the reductions needed.

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 making every effort to sustain programs available to the students. The district has conducted a Special Education Study, a Transportation Study, a Consolidation Study, and a significant amount of work has gone into exploring mergers. All this to find efficiencies that can substantially impact the future of Morrisville-Eaton Central School district. The district is hopeful that if New York State revises the foundation aid formula it will be more accommodating to small rural schools that have been greatly impacted by the lack of State aid over the last four years. Possibly, follow through with additional funding to support these districts. The district must plan for the worst and hope for the best and continue to explore opportunities for savings and efficiency. To give the best student education and opportunities possible into the future, we are committed to evolving, being innovative and continually striving to be more efficient.

MEET THE CANDIDATES RUNNING FOR THE BOARD OF EDUCATION!!



NICHOLE DOROSHENKO

My name is Nikki (Cramphin) Doroshenko. I have lived in Eaton and Morrisville my entire life (MECS Class of 1990), except for the four years I attended Cornell University in Ithaca, NY. Over the years I've been involved in PTO, Sports Boosters, and the Morrisville District Optimist Club. I have also coached field hockey and girls basketball. I have nine years of previous experience serving on the Morrisville-Eaton Central School Board of Education.

I have worked at Colgate University for thirty years as a laboratory technician in the biology department. Recently, I had an opportunity to spend some time volunteering at an aquarium and sea turtle rescue facility in Florida. In the future, after retirement, I hope to be able to volunteer there on a regular basis.

I would be honored to serve on the Morrisville-Eaton Board of Education again. I look forward to the opportunity to collaborate and problem-solve with the administration and my fellow board members as the district navigates some critical challenges in the near future.



MEGAN DOOLEY

My name is Megan Dooley and I have lived in the Morrisville school district my entire life. This is where I grew up, met my husband, where we chose to raise our four children, and began a business. I graduated from Morrisville-Eaton Middle High School in 2004, attended Morrisville State College where I completed an associate degree for Nursing. When COVID hit I decided to return to school where I earned my bachelor's degree for Community and Human Services. I currently help my husband Aaron with our business, A&R Service Center, which has afforded me the ability to maintain a flexible schedule while raising our four children Riley, Ailee, Rogan, and Asher. I am involved in several community organizations outside of our district's School Board such as Morrisville District Optimist Club, Morrisville Lions Club, PTO, and the MAC Board at Morrisville State College. I also continue to volunteer in several different capacities at the schools and coach many sports at the youth levels.

I love working with the students of our district and am eager to find ways to offer them opportunities at every level while also promoting positive and productive outlets. I am a huge advocate of collaboration and am hopeful to remain a part of the Board of Education so I can continue to serve the members of our community and our children with the same commitment, pride, and enthusiasm that I believe and foster throughout all my efforts.



STEVEN BROEDEL

My name is Steven Broedel and I am a graduate of Morrisville-Eaton. After high school, I graduated from SUNY Morrisville and obtained a degree in Auto Body Technology. I worked in the auto body field for 11 years before coming to work for the Madison County Highway Department, first as a mechanic/welder, and now as the Head Auto Mechanic. I have been a board member for 8 years at Morrisville-Eaton Central School District. I decided to be a board member when my children started school to try and bring back some of the opportunities I had when I was a student. My girls are now in seventh grade, and I have done my best to help keep and bring opportunities back to M-ECS. It's been a struggle. These last few years, as state funding continues to be cut, I have done my best to work with other board members and the administration to keep as much as we can for our students. My goal since I've become a board member is keeping our students as my priority and trying to obtain as

much as I can for them with the money that we have available. It's been my pleasure to serve as a board member at my, and my children's school.

2024-25 PROPERTY TAX REPORT CARD

250401 - Morrisville-Eaton Central School

Contact Person: Matthew Enigk

Telephone Number: (315)684 - 9158

	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	19,025,230.00	19,538,734.00	2.70%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,476,559.00	5,887,289.00	7.4998%
B. Tax Levy to Support Library Debt, if Applicable	-	-	0.00%
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	-	-	0.00%
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	-	-	0.00%
E. Total Proposed School Year Tax Levy (A + B + C - D)	5,476,559.00	5,887,289.00	7.4998%
F. Permissible Exclusions to the School Tax Levy Limit	249,500.79	339,518.00	36.08%
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	5,227,058.00	5,547,771.00	6.14%
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	5,227,058.00	5,547,771.00	6.14%
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	-	-	0.00%
Public School Enrollment	615.00	609.00	-0.98%
Consumer Price Index	8.00%	4.12%	-48.50%

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2024-25, include any carryover from 2023-24 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	2,251,586.00	2,378,462
Assigned Appropriated Fund Balance	300,000.00	600,000
Adjusted Unrestricted Fund Balance	761,009.00	781,549
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital	Capital Reserve 15-16	To pay the cost of any object or purpose for which bonds may be issued.	-	-	The use of this reserve must be specific to a set of projects and dollar amounts. The 15-16 reserve is fully funded. Use of reserve was voter approved in December 2022. Reserve was used in 2022-23.
Capital	Capital Reserve 22-23	To pay the cost of any object or purpose for which bonds may be issued.	483,073.00	557,548.00	The District will continue to fund 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. There was use of \$69,623 voted on with Capital Project in December 2022. There was a contribution \$62,475 in April 2024.
Repair	Repair	To pay the cost of repairs to capital improvements or equipment.	-	-	NA
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	-	-	NA
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	134,425.00	138,625.00	This reserve would be used for Unemployment claims incurred by the District. Possible use of \$39,312 for 2024-25. There is \$45,312 budgeted to be used in 24-25.
Reserve for Tax Reduction	Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	-	-	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.	-	-	NA
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	-	-	NA
Property Loss	Cover property Reserve	To establish and maintain a program of reserves to cover property loss.	-	-	NA
Liability	Reserve - Liability	To establish and maintain a program of reserves to cover liability claims incurred.	207,195.00	213,195.00	The reserve was established for legal liabilities exposure through claims or legal proceedings which 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 24-25.
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements.	-	-	NA
Reserve for Insurance Recoveries	Reserve for Insurance Recoveries	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	-	-	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.	545,650.00	562,651.00	Accumulated leave time earned by employees per their collective bargaining contracts results in a liability of compensated absences. Funds in this reserve assists with the payments of this liability when an employee leaves service. There is an expense of \$50,000 budgeted in 24-25. Planned use of reserve for 24-25 is \$50,000.
Retirement Contribution	Reserve - NYS Employees' Retirement System	To fund employer retirement contributions to the State and Local Employees' Retirement System.	693,659.00	713,659.00	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. Planned use for 24-25 is \$200,000.
Reserve for Uncollected Taxes	Reserve for Uncollected Taxes	For unpaid taxes due certain City School districts not reimbursed by their city/county until the following year.	-	-	NA
Other Reserve	TRS Portion of the Retirement Contribution Reserve	To fund employer retirement contributions to the Teachers Retirement System	187,584.00	192,784.00	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. No planned use for 24-25 at this time.

CAPITAL OUTLAY PROJECT

Included in the 2024-25 proposed budget is an amount not to exceed \$100,000 for the purpose of a capital outlay project to complete one or all of the following options (depending on actual costs when quoted):

- General ventilation improvements.
- Assessing the capacity of the Middle/High School Generator and adding additional areas to be powered: full cafeteria, gymnasium, lights in all bathrooms, and any key components that the generator capacity can handle. This would include adding additional emergency lighting.
- Replace or rebuild the outdoor walk-in freezer.

Repair & Reconstruction Cost	\$100,000
State Aid at 88.6%	\$88,600
Net Local Cost After Aid	\$11,400



MORRISVILLE-EATON CENTRAL SCHOOL DISTRICT ANNUAL SCHOOL DISTRICT VOTE AND ELECTION

MAY 21, 2024

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 2024-2025 in the total amount of \$19,538,734 and to levy the necessary tax therefor? Adoption of the budget requires a tax levy increase of 7.4997% which exceeds the statutory tax levy increase limit of 5.4642% for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.

PROPOSITION #2 - TRANSPORTATION

Shall the Board of Education of the Morrisville-Eaton Central School District be authorized to purchase and finance one (1) 66-passenger student transport vehicle, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$171,200, 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 \$171,200, shall be issued.

PROPOSITION #3 - MORRISVILLE PUBLIC LIBRARY BUDGET

Shall the Morrisville Public Library be given an increase in funding for library purposes in the amount of Five Thousand Two Hundred Sixteen dollars (\$5,216.00) for the year 2025? This will bring the total tax levied to \$150,286. 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 TWO:

- Nichole Doroshenko
- Megan Dooley
- Steven Broedel

CANDIDATES FOR THE MORRISVILLE PUBLIC LIBRARY BOARD OF TRUSTEES - VOTE FOR TWO:

- Christine Covington
- Victoria Jones

Morrisville-Eaton Central School District
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