



**Town of Preston**

**AND**



**Preston**

**Board of Education**

**2023-2024**

**Proposed Budget**



To: The Board of Finance

From: Sandra Allyn-Gauthier, Jerry Grabarek, Ken Zachem- Board of Selectmen

Date: March 14, 2023

Re: **Proposed Government Budget – Fiscal Year 2023- 2024**

**Overview and Future State:**

We have made great strides in many areas of our Town operations. We will continue to be forward-thinking in our operations, data-driven decision-making, and budgeting as our budget is a reflection of our values. The overall arching theme in forward-thinking is the ability to gain momentum by creating actionable steps and goals with effective execution, based on strategic planning including forecasting and communicating.

ClearGov which is the budgeting and communication tool being implemented will be critical in supporting all of these endeavors. ClearGov will capture and use information from the various budgets that will consist of:

- *A Service Narrative* -what the department/board does, its mission
- *Fiscal Year (FY) Major Service Level Accomplishments* -any projects, programs, events, grants, major purchases made
- *FY Major Service Level Goals* -new programs, initiatives, improvements, expansions, partnerships
- *Additional Budget Information*- highlights of the budget request, business justification, and need of the various line items

These areas will include data and specific measurements of continuous improvement and success to aid in the budget development and communication process. This will tell what each department and board did and intends to do with the funds that are appropriated to them. Five years of historical data are also being imported into ClearGov. Instead of having multiple software such as Word, Excel, and the financial system, all the information will be contained in ClearGov. A robust communication plan will be made in the launching of ClearGov with a target date of July 2023 for full implementation.

**External Environment and Influences:**

Once again, the environment we are operating in is very uncertain with high inflation of 6.5% in December of 2022, slightly slowing for the sixth straight month which is a positive sign, following 7.1% in November from a peak of 9.1% in June 2022 (U.S. Bureau of Labor Statistics). Although certain industries and sectors are higher and lower than these averages, these highs and lows are reflected in the various budget categories. There continue to be economic pressures concerning supply chain and demand issues, rising interest rates, and the ongoing war between Ukraine and Russia, just to name a few.

There is good news, the COVID-19 Public Health Emergency will end on May 11, 2023, but it does remain a public health priority and there will still be guidance and recommendations. Unemployment remains low at about 3.5% on average over the past year, down from the peak of 14.7% in April 2020 (U.S. Labor of Statistics).

**Budget Parameters:**

For 2023-2024, as we have done in prior years, budget parameters were provided to our Department Managers and Board and Commission Chairs in preparing and submitting their budget requests. As previously noted, inflation is challenging to precisely predict and forecast where price increases will be over the next fiscal year. Based on all of this, the summary of these budget parameters follows:

- Salary and wages would be handled centrally. The job classification and compensation study is in progress and nearing the final stages.
- Items should be kept flat whenever possible, but amounts could be reallocated within department budget lines based on programming, historical data, or other pertinent needs. You will see increases or decreases within their line items that represent their changes.
- Recurring vendors should be contacted for any price increases or changes, and new quotes should be obtained for comparison purposes.
- Larger expenditures that are not capital should be included.

With all of these things in mind, overall budget requests should not exceed 10%. These items were included in their budget narrative to explain their business needs and justifications. As part of the budget process, they were instructed to also review their capital planning requests from last fall to see if any updates needed to be made, especially since many were funded by ARPA and other grants.

### **Key Budget Drivers:**

- Salaries, Healthcare, FICA, and MERS (pension) comprise about 56% of the overall budget increase as compared to 46% last year. Salaries are at a 4.0% increase consistent with last year after comparing this year's Social Security with a COLA of 8.7%, inflation in general at 6.5 to 9.1% with higher and lower industries and sectors as previously noted, and Connecticut Council of Municipalities Labor data and surrounding towns. In addition, the prior years' conservative increases of 1.5% and 2.0% were factored into the salary increase decision. The healthcare increase projection used is based on a not to exceed 8.5% and Dental at 2%, subject to employee changes in status and plans. The move to United Health Care from the State Partnership Plan was a good decision giving us lower and more predictable caps. We appreciate the collaboration with the School District on this too. Also, there is a reallocation from the Fire Department budget for Health and Dental to this centralized Employee Benefits area, as this makes more sense to be consistent with other departments. MERS is increasing its rates and the projected employer contributions are at an increase of 2.02%. In addition, the HR Compensation and Classification study is nearing the final stages, and equity adjustments are going to need to be made based on salary grades and ranges. Since this isn't completed and we don't know the exact amount, we have included the amount recommended by our consultants for this purpose.

The Finance and Treasury department continues to need to be strengthened with additional support as we move towards a centralized Finance Department because of the increased complexity of GAAP (Generally Accepted Accounting Principles), compliance, regulations, audit requirements, and grants. In addition, continued progress is needed to achieve the goals of the Corrective Action Plan such as the segregation of duties and internal controls. Full implementation of Infinite Vision and other enhancements will help in these areas as well as improve efficiencies with further automation. The allocations have been further broken down by functions, such as payroll having its own line item.

You will see a new Floater hours category under Central Services as we continue to make adjustments to our overall organizational structure and staffing positions to realign and restructure. This will meet today's business needs by cross-training staff and having the ability to use these hours to balance workloads and the seasonal peaks and valleys of various offices giving us a greater degree of flexibility. These Floater hours have been primarily reassigned from Planning and Zoning and Building so they are not an increase of hours, just moving them.

There will be cost savings realized by the SCCOG Code Enforcement Grant for the Building Official and the Zoning Enforcement Officer, as well as by the contracted services of the Assessor with Ledyard. All of these positions result in not only savings in wages but also in other employee benefits including Health, MERS, and FICA.

The Resident State Trooper Services will also have a decrease due to the current troopers being at a lower step than our prior troopers. This will continue to increase year over year as they progress in the step system and/or contract or trooper changes.

The Fire Department has a new line item for Emergency Medical Director (EMD) wages; there isn't an increase here as this was moved from the Fire Chief and Captain wages. This makes it so we can apply for the DEHMS Emergency Management Performance grant to offset the EMD wages. Also, we will be adding a Full-time Fire Fighter/EMS staff member by using funds previously designated to cover shifts through part-timers as well as the ARPA savings for the prior full-time firefighter due to the timing of hiring, which is about 6 months of funds. This is needed to comply with OSHA and NFPA two-in and two-out regulations. Part-time shifts are not always filled and volunteers continue to decrease. The Safer Grant will be reapplied for too.

- Public Works is slightly over 14% of the overall budget increase due to the many miles of road work as well as routine and preventative maintenance that needs to be done. Inflation has also factored into this increase. The road surfacing is being increased by \$27K as we transition to implementing the road management system which will largely be accomplished through the Capital Plan. As you are aware, there has been continued pressure on the solid waste management stream. We are budgeting roughly a 16K increase for Hauling and SCRRRA tipping fees and will continue to monitor this area. We are looking at other options to reduce and offset the costs of these fees such as composting, which if adopted by residents, would take a large amount of household garbage out of this stream as well as annual transfer station sticker fees. Also, as already discussed, to make costs more predictable and budgeting more accurate in partnership with the School District, we were able to lock in prices for oil, gas, and diesel providing us the ability to decrease gas and diesel based on historical volumes by 12K.

**Other Important Budget Considerations:**

- Central Services are about 28% of the overall budget increase. The floater hours have already been discussed and as noted this isn't included in the 28% as this is just a movement in the placement of these dollars. A Grant Writer has been added for \$25K as there are many funding opportunities available and we need a designated person or dollar amount to research and apply for these. Grants are very time-consuming which makes it difficult to incorporate into the current staff's workload and hours on top of their day-to-day responsibilities, as well as the short turnaround time from notice to deadline to apply. The \$25K is well worth the investment considering the many grants in progress and the dollar amounts already approved. Legal Services has an increase, some due to the reallocation of dollars from individual Board budgets for consistency purposes to this centralized area, and some is an increase for anticipated needs and expenses. Technology encompasses all major department IT needs as well as software upgrades and an annual replacement of desktops and servers. This is so the expense

isn't all in one year and uses a pay-as-you-go strategy versus the capital plan. We are reliant on technology as an essential business function; these items should be in our operating budget and must be secure and up to date. ClearGov, which is our new budget and communication tool, is included in this increase too. The balance of the increase is directly contributed to security, inflation, and supply chain issues as well as demand.

- Insurance and Risk Management, CIRMA, includes our insurance projections for workers' compensation and property/liability, with about an 8.5% increase in this category from last year. While it could be lower since we don't have our individual town budget indicators from CIRMA, we still need to budget this to be prudent. The amount budgeted also includes the Cyber liability coverage. The CIRMA member equity distribution can be used to help offset this cost. Although the member equity isn't guaranteed, the five-year historical average has been about \$13K. Potential savings will be realized for the Fire Department property and liability line item for their vehicles based on a preliminary quote from CIRMA too.
- The Fire and EMS Department's budget request was put in at a relatively level request, with some items already discussed. There is an increase of about \$7,500 which was negotiated down from an original increase of about \$15K for Ledyard Dispatch for our 911 Communications. This has been flat at about \$25K for the past 12 years. The advantages and disadvantages of possibly looking at other options for dispatch will be evaluated over the next year; it is a larger increase all at once but over 12 years is smaller if it were spread out evenly. As noted under CIRMA, a preliminary quote from CIRMA as compared to their current carrier, VFIS, could result in a savings of about \$6K. The other increases are largely due to inflation.
- Capital Non-Recurring for the 10-year Revaluation and the Plan of Conservation and Development is being included for a total of \$30K again this year and is reflected in those individual department budgets. This is to plan for these expenses over multiple years to avoid a large expenditure all at once.
- Electricity is budgeted for about a 20% increase in all respective line items. As previously discussed, we are looking at solar options which are beneficial for many reasons, not just cost.
- Public Health Administration is largely Uncas Health District and United Community Family Services (UCFS). Uncas Health District uses a per capita formula and their services have been essential to us, especially during the pandemic. They have an increase of about \$2,600 based on this formula. United Community Family Services also provides

essential services to our community. They have received flat funding over the past few years; their increase is about \$11K.

**Summary and Conclusion:**

The proposed Government budget has an increase in the dollar amount of slightly over \$388K or 8.5%. We have worked hard to keep costs as low as possible as highlighted and with everyday measures without negatively impacting services and programs to our community. Once again, slower incremental growth is better than large fluctuations and increases especially when planning for where we need to be in three to five years. Just as I did the last few years, I want to reaffirm the BOS's commitment to the Preston community to maintain our property and equipment in good condition while balancing the increases in the budget. Each year, we have discussed inflation and the fact that the price of goods and services rises over time because of this; this is again true this year. We were used to many years of inflation at or below 2% which hasn't been the case recently. These factors are beyond our control.

The Grand List has increased and this should help us with our budget and mill rate as we continue to work on longer forecasting and strategic plans. In addition, we continue to seek to maximize our funding sources by evaluating where needs fit best: operating, capital planning, grants, or ARPA funds. We have been diligently working on many grant applications for the betterment of our community, not only on improvements and our vision for the future but in real dollars saved in interest, bond counsel, and financial advisor fees instead of being part of the operating budget or capital plan.

I reaffirm last year's statement; we need to strive to be prepared and to be ***POISED FOR GROWTH.***

Sincerely,



Sandra Allyn-Gauthier  
First Selectwoman



**TOWN OF PRESTON  
2023-2023 PROPOSED BUDGET  
EXPENDITURE ESTIMATES SUMMARY**

Description	2021-2022	2022-2023			2023-2024		
	Actual	Approved Budget	Actual	Remaining (Over)/ Under	Requested Budget	\$ Change	% Change
<b>General Government</b>							
Board of Selectmen**	168,688	159,051	95,637	63,414	163,337	4,286	2.7%
Central Services	205,066	253,457	149,058	104,399	376,294	122,837	48.5%
Board of Finance	32,203	24,525	14,100	10,425	28,830	4,305	17.6%
Assessor's Office*	97,455	110,248	39,642	70,606	109,464	(784)	-0.7%
Treasurer's Office	93,928	121,959	56,259	65,700	134,049	12,090	9.9%
Employee Benefits	637,466	736,456	497,636	238,820	876,091	139,635	19.0%
Town Clerk/Tax Collector	154,607	156,078	87,232	68,846	164,366	8,288	5.3%
Registrar of Voters	25,080	44,172	21,448	22,724	45,366	1,194	2.7%
Planning and Zoning	92,670	118,302	55,683	62,619	98,811	(19,491)	-16.5%
Zoning Board of Appeals	615	600	595	5	1,474	874	145.7%
Insurance/Risk Management	98,573	128,310	96,599	31,711	139,222	10,912	8.5%
Inland/Wetlands	9,883	10,665	6,488	4,177	11,635	970	9.1%
Conservation and Agricultural Commission	9,210	5,321	2,610	2,711	5,217	(104)	-1.9%
Ethics Commission	-	650	-	650	662	12	1.8%
Preston Redevelopment Agency	105,397	113,275	83,492	29,783	121,288	8,013	7.1%
<b>Total General Government</b>	<b>1,730,842</b>	<b>1,983,069</b>	<b>1,206,479</b>	<b>776,590</b>	<b>2,276,107</b>	<b>293,038</b>	<b>14.8%</b>
<b>Public Safety</b>							
Resident Trooper	259,850	285,300	583	284,717	271,842	(13,458)	-4.7%
Fire and EMS	731,582	765,640	476,432	289,208	771,192	5,552	0.7%
Building Department	59,110	77,784	34,241	43,543	64,738	(13,046)	-16.8%
Animal Control	18,128	25,458	10,931	14,528	29,196	3,738	14.7%
<b>Total Public Safety</b>	<b>1,068,671</b>	<b>1,154,182</b>	<b>522,186</b>	<b>631,996</b>	<b>1,136,968</b>	<b>(17,214)</b>	<b>-1.5%</b>
<b>Public Works</b>							
Public Works Department***	630,750	797,767	538,190	204,577	849,168	51,401	6.4%
Town Aid Road	-	-	-	-	-	-	0.0%
Transfer Station	151,941	142,992	102,150	40,842	161,676	18,684	13.1%
<b>Total Public Works</b>	<b>782,691</b>	<b>940,759</b>	<b>640,340</b>	<b>245,419</b>	<b>1,010,844</b>	<b>70,085</b>	<b>7.4%</b>
<b>Health and Welfare</b>							
Public Health Administration	59,904	62,304	51,833	10,471	75,966	13,662	21.9%
Youth Services Bureau	32,293	28,400	6,500	21,900	28,659	259	0.9%
Senior Affairs	74,351	78,303	44,581	33,722	82,190	3,887	5.0%
<b>Total Health and Welfare</b>	<b>166,548</b>	<b>169,007</b>	<b>102,914</b>	<b>66,093</b>	<b>186,815</b>	<b>17,808</b>	<b>10.5%</b>
<b>Culture and Recreation</b>							
Library	184,602	206,667	119,971	86,696	224,369	17,702	8.6%
Parks and Recreation	95,480	126,889	63,442	63,447	133,501	6,612	5.2%
<b>Total Culture and Recreation</b>	<b>280,082</b>	<b>333,556</b>	<b>183,412</b>	<b>150,144</b>	<b>357,870</b>	<b>24,314</b>	<b>7.3%</b>
<b>Total Town Government</b>	<b>4,028,833</b>	<b>4,580,573</b>	<b>2,655,332</b>	<b>1,870,241</b>	<b>4,968,604</b>	<b>388,032</b>	<b>8.5%</b>
<b>Debt Service</b>	<b>777,868</b>	<b>755,500</b>	<b>674,629</b>	<b>80,871</b>	<b>742,642</b>	<b>(12,858)</b>	<b>-1.7%</b>
<b>Education</b>	<b>12,228,894</b>	<b>13,459,495</b>	<b>7,705,659</b>	<b>5,753,836</b>	<b>14,780,777</b>	<b>1,321,282</b>	<b>9.8%</b>
<b>Grand Total</b>	<b>17,035,595</b>	<b>18,795,568</b>	<b>11,035,621</b>	<b>7,704,947</b>	<b>20,492,023</b>	<b>1,696,456</b>	<b>9.0%</b>

**FY 2021-2022 Additional Appropriations**

Approved Budget	17,281,061	
****Amos Lake	5,546	Prior year approval Board of Finance
*Assessor Revaluation	26,000	Approved at Town Meeting 09/09/2021
**Fixed Assets and Treasurer Assistance	5,000	Approved by Board of Finance 09/15/2021
*** Road Repairs	19,400	Approved by Board of Finance 04/27/2022
	<b>17,337,007</b>	

**FY 2022-2023 Additional Appropriations**

Approved Budget	18,783,119	
****LOT/CIP Grant Engineering Fees	11,500	Approved by Board of Finance 09/21/2022
*****Amos Lake	949	Approved by Board of Finance 11/16/2022
	<b>18,795,568</b>	



**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: BOARD OF SELECTMEN</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4111.5151	Regular Employees Administrative Assistant	43,838	44,194	44,426	49,241	28,767	20,474	51,211	1,970	
10.5.71.4100.4111.5158	Elected Officials* First Selectperson	79,300	80,490	80,490	83,710	63,611	20,099	87,058	3,348	
10.5.71.4100.4111.5158	Selectmen (2)	14,417	14,634	14,634	15,220	-	15,220	15,828	608	
10.5.71.4100.4111.5171	Part-Time Employees Various Positions	30,258	30,888	25,050	6,000	2,000	4,000	6,240	240	
10.5.71.4100.4111.5171	BOS Recorder/LoCIP/Misc. Projects	-	5,000	-	-	-	-	-	-	
10.5.71.4100.4111.5171	Website Upkeep/Maintenance	3,152	4,203	5,120	-	-	-	-	-	
10.5.71.4100.4111.5580	Travel and Meeting Reimbursement	25	1,250	619	1,250	787	463	1,500	250	
10.5.71.4100.4111.5610	Program Supplies	3,235	2,950	(1,651)	3,630	472	3,158	1,500	(2,130)	
	<b>Total</b>	<b>174,225</b>	<b>183,609</b>	<b>168,688</b>	<b>159,051</b>	<b>95,637</b>	<b>63,414</b>	<b>163,337</b>	<b>4,286</b>	<b>2.7%</b>

\*YTD includes all Elected Officials

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: CENTRAL SERVICES</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4113.5151	Assistants (Floater)	-	-	-	-	-	-	15,914	15,914	
10.5.71.4100.4113.5171	Part-Time Employees (Grant Writer)	-	-	-	-	-	-	25,000	25,000	
10.5.71.4100.4113.5301	Professional and Technical Services	-	1,000	184	1,000	310	691	1,000	-	
10.5.71.4100.4113.5302	Legal Services	20,683	26,000	16,650	-	-	-	-	-	
	Board of Finance	-	-	-	-	-	-	2,000	2,000	
	Zoning Board of Appeals	-	-	-	-	-	-	2,000	2,000	
	Probate Court	-	-	-	-	-	-	4,030	4,030	
	Town Attornies	-	-	-	26,000	11,257	14,743	40,970	14,970	
10.5.71.4100.4113.5340	Other Professional Services	1,300	1,500	300	-	-	-	-	-	
10.5.71.4100.4113.5352	Technology Support	97,520	108,905	99,617	125,517	89,832	35,685	170,672	45,155	
10.5.71.4100.4113.5382	Legal Notices	15,747	15,000	16,942	15,000	6,359	8,641	17,000	2,000	
10.5.71.4100.4113.5402	Leases	12,136	11,800	9,723	12,000	4,998	7,003	12,000	-	
10.5.71.4100.4113.5430	Repairs and Maintenance	6,206	7,000	7,097	7,000	2,700	4,300	7,000	-	
10.5.71.4100.4113.5431	Building Maintenance	5,865	9,590	5,321	9,590	3,986	5,604	9,600	10	
10.5.71.4100.4113.5580	Communications	6,753	7,100	5,915	7,100	4,879	2,221	7,500	400	
10.5.71.4100.4113.5615	Custodial Supplies	8,517	12,480	8,761	12,480	5,245	7,235	12,500	20	
10.5.71.4100.4113.5622	Electricity (includes Historical Society)	17,168	18,840	17,220	18,840	11,356	7,484	22,608	3,768	
10.5.71.4100.4113.5780	Capital Improvements	5,000	10,000	9,090	10,000	-	10,000	10,000	-	
10.5.71.4100.4113.5800	Miscellaneous	513	-	20	-	-	-	-	-	
10.5.71.4100.4113.5810	Dues and Fees	7,893	8,000	8,226	8,930	8,138	792	9,000	70	
10.5.71.4100.4113.5902	Transfer to Technology Fund (for servers)	-	-	-	-	-	-	7,500	7,500	
	<b>Total</b>	<b>205,301</b>	<b>237,215</b>	<b>205,066</b>	<b>253,457</b>	<b>149,058</b>	<b>104,399</b>	<b>376,294</b>	<b>122,837</b>	<b>48.5%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: BOARD FINANCE</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4117.5171	Part-Time Employees (Recorder)	1,350	2,000	1,700	2,000	850	1,150	2,080	80	
10.5.71.4100.4117.5301	Professional and Technical Services	-	500	-	-	-	-	-	-	
10.5.71.4100.4117.5302	Legal Services (moved to Central Services)	-	2,000	-	2,000	-	2,000	-	(2,000)	
10.5.71.4100.4117.5341	Auditor	29,500	19,500	30,338	20,000	13,250	6,750	26,500	6,500	
10.5.71.4100.4117.5352	Technology Support	166	275	166	275	-	275	-	(275)	
10.5.71.4100.4117.5580	Travel and Meeting Reimbursement	-	500	-	250	-	250	250	-	
	<b>Total</b>	<b>31,016</b>	<b>24,775</b>	<b>32,203</b>	<b>24,525</b>	<b>14,100</b>	<b>10,425</b>	<b>28,830</b>	<b>4,305</b>	<b>17.6%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: ASSESSOR'S OFFICE</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4131.5151	Regular Employees Assistant (Floater)	28,851	30,478	30,478	31,697	19,467	12,230	32,964	1,267	
10.5.71.4100.4131.5301	Professional and Technical Services (property audits)	-	-	-	5,000	-	5,000	-	(5,000)	
10.5.71.4100.4131.5501	Shared Services (Assessor)	40,319	40,924	38,973	42,561	19,755	22,806	45,500	2,939	
10.5.71.4100.4131.5580	Travel and Meeting Reimbursement	527	3,165	1,051	3,165	20	3,145	2,000	(1,165)	
10.5.71.4100.4131.5610	Program Supplies	1,883	2,825	954	2,825	400	2,425	4,000	1,175	
10.5.71.4100.4131.5902	Transfer to Revaluation	-	26,000	26,000	25,000	-	25,000	25,000	-	
	<b>Total</b>	<b>71,579</b>	<b>103,392</b>	<b>97,455</b>	<b>110,248</b>	<b>39,642</b>	<b>70,606</b>	<b>109,464</b>	<b>(784)</b>	<b>-0.7%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: TREASURER/FINANCE OFFICE</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
	Regular Employees*									
10.5.71.4100.4137.5151	Finance Director (20% Town/80% BOE includes fringe)	25,313	25,693	34,359	33,136	54,602	(21,466)	34,461	1,325	
10.5.71.4100.4137.5151	Treasurer	31,806	32,284	57,172	66,248	-	66,248	68,898	2,650	
10.5.71.4100.4137.5151	Treasurer Assistant	647	200	-	18,700	-	18,700	12,136	(6,564)	
10.5.71.4100.4137.5151	Assistant (Floater)	-	-	-	-	-	-	7,957	7,957	
10.5.71.4100.4137.5151	Payroll	-	-	-	-	-	-	6,422	6,422	
10.5.71.4100.4137.5580	Travel and Meeting Reimbursement	-	1,100	497	1,100	782	318	1,400	300	
10.5.71.4100.4137.5610	Program Supplies	2,414	2,775	1,900	2,775	875	1,900	2,775	-	
	<b>Total</b>	<b>60,180</b>	<b>62,052</b>	<b>93,928</b>	<b>121,959</b>	<b>56,259</b>	<b>65,700</b>	<b>134,049</b>	<b>12,090</b>	<b>9.9%</b>

\*YTD includes all Employees

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>EMPLOYEE BENEFITS</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4141.5220	Employer Share FICA and Medicare	104,761	120,720	116,982	130,092	82,527	47,565	137,751	7,659	
10.5.71.4100.4141.5230	Employer Share Pensions	149,804	142,670	169,422	158,597	113,821	44,776	217,724	59,127	
10.5.71.4100.4141.5280	Health and Dental Insurance	332,140	375,968	345,062	441,767	298,288	143,479	464,616	22,849	
	LIFE AND AD&D looking into this benefit	-	-	-	-	-	-	-	-	
10.5.71.4100.4141.5380	Health Insurance Consultant	6,000	6,000	6,000	6,000	3,000	3,000	-	(6,000)	
	Human Resources Support	-	-	-	-	-	-	6,000	6,000	
	Future Wage Adjustments	-	-	-	-	-	-	50,000	50,000	
	<b>Total</b>	<b>592,705</b>	<b>645,358</b>	<b>637,466</b>	<b>736,456</b>	<b>497,636</b>	<b>238,820</b>	<b>876,091</b>	<b>139,635</b>	<b>18.96%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: TOWN CLERK/TAX COLLECTOR</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4147.5151	Regular Employees Assistants (2)	56,471	60,953	58,837	63,392	26,793	36,599	65,930	2,538	
10.5.71.4100.4147.5158	Elected Officials Town Clerk/Tax Collector	58,768	59,650	61,823	62,036	40,562	21,474	64,517	2,481	
10.5.71.4100.4147.5531	Postage	2,630	2,700	3,972	2,800	3,769	(969)	3,000	200	
10.5.71.4100.4147.5580	Travel and Meeting Reimbursement	1,484	2,275	2,411	2,175	1,640	535	2,175	-	
10.5.71.4100.4147.5610	Program Supplies	26,389	25,675	27,565	25,675	14,467	11,208	28,744	3,069	
	<b>Total</b>	<b>145,743</b>	<b>151,253</b>	<b>154,607</b>	<b>156,078</b>	<b>87,232</b>	<b>68,846</b>	<b>164,366</b>	<b>8,288</b>	<b>5.3%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: REGISTRARS OF VOTERS</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4149.5158	Elected Officials Registrars of Voters	12,599	14,818	14,292	15,411	8,991	6,420	16,027	616	
10.5.71.4100.4149.5171	Part-Time Employees Deputy Registrars and Election Workers	10,509	13,927	5,643	14,485	5,108	9,377	15,063	578	
10.5.71.4100.4149.5360	Staff Development	1,865	1,940	60	1,940	-	1,940	1,940	-	
10.5.71.4100.4149.5580	Travel and Meeting Reimbursement	2,937	3,475	431	3,475	15	3,460	3,475	-	
10.5.71.4100.4149.5610	Program Supplies	8,170	8,701	4,494	8,701	7,175	1,526	8,701	-	
10.5.71.4100.4149.5810	Dues and Fees	140	160	160	160	160	-	160	-	
	<b>Total</b>	<b>36,220</b>	<b>43,021</b>	<b>25,080</b>	<b>44,172</b>	<b>21,448</b>	<b>22,724</b>	<b>45,366</b>	<b>1,194</b>	<b>2.7%</b>



**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: PLANNING AND ZONING</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
	Regular Employees*			-						
10.5.71.4100.4153.5151	Zoning Enforcement Officer	10,957	11,121	1,925	25,053	-	25,053	-	(25,053)	
10.5.71.4100.4153.5151	Planner	41,963	42,823	47,639	44,536	49,321	(4,785)	46,317	1,781	
10.5.71.4100.4153.5151	Assistant	28,839	29,425	29,562	30,602	-	30,602	23,878	(6,724)	
10.5.71.4100.4153.5171	Part-Time Employees (Recorder)	895	1,850	1,635	1,850	615	1,235	1,924	74	
10.5.71.4100.4153.5301	Professional and Technical Services	2,819	3,599	3,425	3,633	2,633	1,000	3,633	-	
10.5.71.4100.4153.5352	Technology Support	2,538	1,925	1,707	2,455	80	2,375	2,106	(349)	
10.5.71.4100.4153.5360	Staff Development	596	910	-	1,445	744	701	2,628	1,183	
10.5.71.4100.4153.5501	Shared Services (Zoning Enforcement Officer)	-	-	-	-	173	(173)	10,000	10,000	
10.5.71.4100.4153.5580	Travel and Meeting Reimbursement	67	300	116	300	-	300	400	100	
10.5.71.4100.4153.5610	Program Supplies	1,883	2,700	2,970	2,825	445	2,380	2,270	(555)	
10.5.71.4100.4153.5730	Equipment	26	550	-	-	-	-	-	-	
10.5.71.4100.4153.5810	Dues and Fees	-	510	874	603	-	603	655	52	
10.5.71.4100.4153.5902	Transfer for the Plan of Conservation and Development	-	2,325	2,817	5,000	1,673	3,327	5,000	-	
	<b>Total</b>	<b>90,583</b>	<b>98,038</b>	<b>92,670</b>	<b>118,302</b>	<b>55,683</b>	<b>62,619</b>	<b>98,811</b>	<b>(19,491)</b>	<b>-16.5%</b>

\*YTD includes all Employees

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: ZONING BOARD OF APPEALS</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4155.5171	Part-Time Employees (Recorder)	1,015	612	615	600	595	5	624	24	
10.5.71.4100.4155.5580	Travel and Meeting Reimbursement	-	-	-	-	-	-	400	400	
10.5.71.4100.4155.5610	Program Supplies	-	-	-	-	-	-	450	450	
	<b>Total</b>	<b>1,015</b>	<b>612</b>	<b>615</b>	<b>600</b>	<b>595</b>	<b>5</b>	<b>1,474</b>	<b>874</b>	<b>145.7%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

GENERAL GOVERNMENT: INSURANCE/RISK MANAGEMENT										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4157.5270	Workers' Compensation	64,240	66,180	66,159	69,500	52,096	17,404	72,975	3,475	
10.5.71.4100.4157.5520	Property and Liability Insurance	45,048	48,385	32,414	58,810	44,503	14,307	66,247	7,437	
	<b>Total</b>	<b>109,288</b>	<b>114,565</b>	<b>98,573</b>	<b>128,310</b>	<b>96,599</b>	<b>31,711</b>	<b>139,222</b>	<b>10,912</b>	<b>8.5%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: INLANDS/WETLANDS</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4163.5151	Regular Employees Inland/Wetlands Agent	7,971	8,091	8,091	8,415	5,502	2,913	8,751	336	
10.5.71.4100.4163.5171	Part-Time Employees (Recorder)	-	850	1,020	850	595	255	884	34	
10.5.71.4100.4163.5580	Travel and Meeting Reimbursement	609	1,250	652	1,250	391	859	1,250	-	
10.5.71.4100.4163.5610	Program Supplies	-	-	-	-	-	-	600	600	
10.5.71.4100.4163.5810	Dues and Fees	30	150	120	150	-	150	150	-	
	<b>Total</b>	<b>8,610</b>	<b>10,341</b>	<b>9,883</b>	<b>10,665</b>	<b>6,488</b>	<b>4,177</b>	<b>11,635</b>	<b>970</b>	<b>9.1%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: CONSERVATION AND AGRICULTURAL COMMISSION</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4171.5171	Part-Time Employees (Recorder)	425	1,122	1,020	1,122	510	612	1,167	45	
10.5.71.4100.4171.5310	Amos Lake Association Donation	-	5,545	5,545	949	-	949	800	(149)	
10.5.71.4100.4171.5610	Program Supplies (Historical Society)	2,000	2,400	2,000	2,000	2,000	-	2,000	-	
10.5.71.4100.4171.5610	Program Supplies (CAC)	-		100	400		400	400	-	
10.5.71.4100.4171.5810	Dues and Fees	665	850	545	850	100	750	850	-	
	<b>Total</b>	<b>3,090</b>	<b>9,917</b>	<b>9,210</b>	<b>5,321</b>	<b>2,610</b>	<b>2,711</b>	<b>5,217</b>	<b>(104)</b>	<b>-1.9%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: ETHICS COMMISSION</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4188.5171	Part-Time Employees (Recorder)	85	300	-	300	-	300	312	12	
10.5.71.4100.4188.5360	Staff Development	-	50	-	50	-	50	50	-	
10.5.71.4100.4188.5610	Program Supplies	-	300	-	300	-	300	300	-	
	<b>Total</b>	<b>85</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>-</b>	<b>650</b>	<b>662</b>	<b>12</b>	<b>1.8%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>GENERAL GOVERNMENT: PRESTON REDEVELOPMENT AGENCY</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4100.4198.5171	Part-Time Employees	2,581	9,500	5,424	8,500	2,800	5,700	8,840	340	
10.5.71.4100.4198.5302	Legal Services	285	10,000	-	2,000	38,822	(36,822)	5,000	3,000	
10.5.71.4100.4198.5382	Legal Notices	-	1,000	169	1,000	-	1,000	1,000	-	
10.5.71.4100.4198.5430	Repairs and Maintenance	18,372	84,500	92,537	91,825	39,254	52,571	95,298	3,473	
10.5.71.4100.4198.5580	Communications	5,223	2,975	4,609	3,950	973	2,977	4,550	600	
10.5.71.4100.4198.5610	Program Supplies	70	1,700	825	2,500	888	1,612	2,500	-	
10.5.71.4100.4198.5622	Electricity	1,072	2,500	1,251	2,500	754	1,746	3,100	600	
10.5.71.4100.4198.5800	Miscellaneous	-	1,100	582	1,000	-	1,000	1,000	-	
	<b>Total</b>	<b>27,604</b>	<b>113,275</b>	<b>105,397</b>	<b>113,275</b>	<b>83,492</b>	<b>29,783</b>	<b>121,288</b>	<b>8,013</b>	<b>7.1%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC SAFETY: RESIDENT TROOPERS</b>											
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request			
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change	
10.5.71.4200.4201.5190	Overtime	251	3,500	-	3,500	-	3,500	3,500	-		
10.5.71.4200.4201.5353	Resident Trooper Services	335,414	351,279	259,059	281,000	-	281,000	267,542	(13,458)		
10.5.71.4200.4201.5610	Program Supplies	120	800	791	800	583	217	800	-		
	<b>Total</b>	<b>335,785</b>	<b>355,579</b>	<b>259,850</b>	<b>285,300</b>	<b>583</b>	<b>284,717</b>	<b>271,842</b>	<b>(13,458)</b>	<b>-4.7%</b>	



**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC SAFETY: FIRE AND EMS</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
	Regular Employees**									
10.5.76.4200.4203.5151	Fire Chief	92,339	92,423	102,635	93,600	-	93,600	90,844	(2,756)	
10.5.76.4200.4203.5151	Fire Captain	53,089	52,903	52,903	55,020	-	55,020	53,721	(1,299)	
10.5.76.4200.4203.5151	Emergency Management Director/Deputy Director*	-	-	-	-	-	-	10,000	10,000	
10.5.76.4200.4203.5151	Deputy Fire Marshal	-	500	-	-	-	-	-	-	
10.5.76.4200.4203.5151	Firefighters/EMTS	350,521	355,590	369,144	370,314	326,756	43,558	385,127	14,813	
10.5.76.4200.4203.5280	Health and Dental Insurance	19,394	18,317	15,131	26,906	22,032	4,874	-	(26,906)	
10.5.76.4200.4203.5308	Physicals	576	1,200	62	1,200	64	1,136	1,000	(200)	
10.5.76.4200.4203.5360	Staff Development	5,245	7,500	6,782	8,000	3,950	4,050	8,000	-	
10.5.76.4200.4203.5430	Repairs and Maintenance	3,000	3,000	3,338	3,300	110	3,190	3,600	300	
10.5.76.4200.4203.5445	Transportation Vehicle Repairs	5,597	9,000	9,839	9,000	1,353	7,647	9,300	300	
10.5.76.4200.4203.5520	Property and Liability Insurance	38,999	39,000	39,692	41,100	37,827	3,273	35,100	(6,000)	
10.5.76.4200.4203.5530	Communications	4,050	4,100	3,946	29,100	30,804	(1,704)	38,600	9,500	
10.5.76.4200.4203.5610	Program Supplies	60,661	61,300	49,995	36,300	8,807	27,493	37,000	700	
10.5.76.4200.4203.5622	Electricity	16,524	17,000	18,062	17,500	11,456	6,044	21,000	3,500	
10.5.76.4200.4203.5624	Heating Oil	9,467	11,000	13,483	12,200	6,187	6,013	13,200	1,000	
10.5.76.4200.4203.5626	Gasoline and Diesel Fuel	13,574	13,800	12,141	13,800	9,280	4,520	15,000	1,200	
10.5.76.4200.4203.5652	Firefighting/EMS Supplies	27,664	26,600	23,617	33,600	8,755	24,845	35,000	1,400	
10.5.76.4200.4203.5730	Equipment	13,544	14,000	10,812	14,700	9,051	5,649	14,700	-	
	<b>Total</b>	<b>714,244</b>	<b>727,233</b>	<b>731,582</b>	<b>765,640</b>	<b>476,432</b>	<b>289,208</b>	<b>771,192</b>	<b>5,552</b>	<b>0.7%</b>

\*Allocated from Fire Chief and Fire Captain

\*\*YTD includes all Employees

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC SAFETY: BUILDING DEPARTMENT</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4200.4213.5151	Regular Employees Assistant	28,851	30,478	24,096	31,697	24,615	7,082	23,878	(7,819)	
10.5.71.4200.4213.5171	Part-Time Employees (Assistant Building Inspector)	88	1,500	-	1,500	-	1,500	1,560	60	
10.5.71.4200.4213.5501	Shared Services (Building Inspector)	35,923	37,341	29,945	38,835	5,653	33,183	30,000	(8,835)	
10.5.71.4200.4213.5580	Travel and Meeting Reimbursement	2,010	3,952	645	3,952	644	3,308	2,500	(1,452)	
10.5.71.4200.4213.5610	Program Supplies	1,063	1,250	258	1,800	761	1,040	1,800	-	
10.5.71.4100.4155.5800	Pass Through Fees to State (corresponding revenue)		-	4,167	-	2,570	(2,570)	5,000	5,000	
	<b>Total</b>	<b>67,934</b>	<b>74,521</b>	<b>59,110</b>	<b>77,784</b>	<b>34,241</b>	<b>43,543</b>	<b>64,738</b>	<b>(13,046)</b>	<b>-16.8%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC SAFETY: ANIMAL CONTROL</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4200.4215.5151	Regular Employees Animal Control Officers	13,414	13,212	13,211	13,741	8,014	5,727	14,290	549	
10.5.71.4200.4215.5580	Stipend-Mileage/Cell Phone	4,371	4,717	4,829	4,717	2,875	1,842	4,906	189	
10.5.71.4200.4215.5950	Transfer to Dog Fund Special Revenue Fund	5,000	6,800	88	7,000	41	6,959	10,000	3,000	
	<b>Total</b>	<b>22,785</b>	<b>24,729</b>	<b>18,128</b>	<b>25,458</b>	<b>10,931</b>	<b>14,528</b>	<b>29,196</b>	<b>3,738</b>	<b>14.7%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC WORKS: PUBLIC WORKS DEPARTMENT</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
	Regular Employees*									
10.5.72.4300.4303.5151	Public Works Manager	51,890	71,050	71,305	73,892	164,980	(91,088)	76,848	2,956	
10.5.72.4300.4303.5151	Crew Leader	-	-	-	55,000	-	-	57,200	2,200	
10.5.72.4300.4303.5151	CDL Drivers/Laborers (4)	184,620	192,524	178,455	200,225	-	200,225	208,232	8,007	
10.5.72.4300.4303.5190	Overtime	17,534	17,668	29,941	24,700	7,905	16,795	25,688	988	
10.5.72.4300.4303.5301	Professional and Technical Services	8,076	5,500	9,403	21,000	15,850	5,150	9,500	(11,500)	
10.5.72.4300.4303.5303	Public Works Director Consultant	14,625	3,900	3,800	4,050	600	3,450	4,400	350	
10.5.72.4300.4303.5410	Contracted Snow Removal	26,432	24,000	20,569	12,000	10,878	1,123	12,000	-	
10.5.72.4300.4303.5430	Repairs and Maintenance	28,860	104,400	92,636	97,400	104,459	(7,059)	108,300	10,900	
10.5.72.4300.4303.5432	Equipment Repairs	20,464	42,500	52,354	59,200	35,180	24,020	61,000	1,800	
10.5.72.4300.4303.5530	Communications	2,399	2,600	1,655	2,600	1,179	1,421	2,600	-	
10.5.72.4300.4303.5610	Program Supplies	31,057	-	-	-	564	(564)	4,800	4,800	
10.5.72.4300.4303.5621	Natural Gas/Propane	68	1,000	1,484	1,000	764	236	1,700	700	
10.5.72.4300.4303.5622	Electricity	7,893	7,500	7,679	9,000	7,058	1,942	10,800	1,800	
10.5.72.4300.4303.5624	Heating Oil	516	600	-	600	493	107	600	-	
10.5.72.4300.4303.5626	Gasoline and Diesel Fuel	25,877	31,000	38,345	38,000	35,094	2,906	26,000	(12,000)	
10.5.72.4300.4303.5627	Street Lights	7,372	8,200	7,498	8,200	2,179	6,021	8,200	-	
10.5.72.4300.4303.5629	Uniforms	1,067	2,000	2,721	4,000	6,118	(2,118)	3,200	(800)	
10.5.72.4300.4303.5643	Maintenance Supplies	12,500	-	-	-	-	-	5,200	5,200	
10.5.72.4300.4303.5649	Road Resurfacing	51,665	90,000	61,000	120,000	126,187	(6,187)	147,000	27,000	
10.5.72.4300.4303.5660	Sand and Salt	40,117	50,000	40,671	53,000	9,335	43,665	55,000	2,000	
10.5.72.4300.4303.5690	Other Supplies (Spare Parts)	22,069	-	-	-	-	-	-	-	
10.5.72.4300.4303.5730	Equipment	6,000	6,000	8,951	7,400	6,054	1,346	14,400	7,000	
10.5.72.4300.4303.5800	Miscellaneous	6,995	3,500	2,045	4,000	2,238	1,762	4,000	-	
10.5.72.4300.4303.5835	Snow/Ice Control Meals	500	500	238	2,500	1,075	1,425	2,500	-	
	<b>Total</b>	<b>568,597</b>	<b>664,442</b>	<b>630,750</b>	<b>797,767</b>	<b>538,190</b>	<b>204,577</b>	<b>849,168</b>	<b>51,401</b>	<b>6.4%</b>

\*\*YTD includes all Employees

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>PUBLIC WORKS: TRANSFER STATION</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.80.4300.4317.5179	Part-Time Employees	41,887	35,300	28,733	17,092	20,460	(3,368)	17,776	684	
10.5.80.4300.4317.5301	Professional and Technical Services	200	14,000	14,000	-	-	-	-	-	
10.5.80.4300.4317.5402	Leases	2,568	3,200	3,182	-	-	-	-	-	
10.5.80.4300.4317.5410	Hauling Fees	35,886	51,200	47,410	56,200	27,157	29,043	65,000	8,800	
10.5.80.4300.4317.5430	Repairs and Maintenance	1,940	2,000	2,045	3,200	5,264	(2,064)	3,200	-	
10.5.80.4300.4317.5530	Communications	728	800	667	900	659	241	900	-	
10.5.80.4300.4317.5595	SCRRRA Tipping Fees	29,941	57,000	49,104	57,000	44,790	12,210	65,000	8,000	
10.5.80.4300.4317.5610	Program Supplies	1,358	1,375	2,595	2,000	1,205	795	2,100	100	
10.5.80.4300.4317.5622	Electricity	5,590	5,000	4,205	5,500	2,616	2,884	6,600	1,100	
10.5.80.4300.4317.5624	Heating Oil	385	600	-	600	-	600	600	-	
10.5.80.4300.4317.5810	Dues and Fees (DEEP)	-	500	-	500	-	500	500	-	
	<b>Total</b>	<b>120,482</b>	<b>170,975</b>	<b>151,941</b>	<b>142,992</b>	<b>102,150</b>	<b>40,842</b>	<b>161,676</b>	<b>18,684</b>	<b>13.1%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>HEALTH AND WELFARE: PUBLIC HEALTH ADMINISTRATION</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4400.4401.5301	Professional and Technical Services (Health District)	31,585	32,283	32,283	32,283	24,212	8,071	34,863	2,580	
10.5.71.4400.4401.5340	Other Professional Serices (UCFS)	27,621	27,621	27,621	27,621	27,621	-	38,703	11,082	
10.5.71.4400.4401.5800	Miscellaneous	30	500	-	2,400	-	2,400	2,400	-	
	<b>Total</b>	<b>59,236</b>	<b>60,404</b>	<b>59,904</b>	<b>62,304</b>	<b>51,833</b>	<b>10,471</b>	<b>75,966</b>	<b>13,662</b>	<b>21.9%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>HEALTH AND WELFARE: YOUTH SERVICE BUREAU</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.71.4400.4419.5151	Regular Employees Coordinator Additional Assistance (if needed)	6,500	8,586	6,250	6,500	4,250	2,250	6,760	260	
10.5.71.4400.4419.5171	Part-Time Employees	884	-	850	850	-	850	972	122	
10.5.71.4400.4419.5220	Employer Share FICA and Medicare	-	529	478	575	-	575	-	(575)	
10.5.71.4400.4419.5580	Travel and Meeting Reimbursement	-	200	50	200	-	200	200	-	
10.5.71.4400.4419.5610	Program Supplies	22,868	18,512	24,392	17,795	1,638	16,157	17,925	130	
10.5.71.4400.4419.5810	Dues and Fees	272	300	272	50	273	(223)	275	225	
	<b>Total</b>	<b>30,524</b>	<b>28,127</b>	<b>32,293</b>	<b>28,400</b>	<b>6,500</b>	<b>21,900</b>	<b>28,659</b>	<b>259</b>	<b>0.9%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

HEALTH AND WELFARE: SENIOR AFFAIRS										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
10.5.74.4400.4429.5122	Bus Drivers	-	5,000	1,091	5,000	1,266	3,734	5,200	200	
10.5.74.4400.4429.5151	Regular Employees									
	Director/Municipal Agent	39,798	40,395	40,395	42,011	27,469	14,542	43,691	1,680	
	Part-Time Employees					-	-			
10.5.74.4400.4429.5171	Senior Center Staff	3,123	8,444	8,590	16,427	8,445	7,982	17,084	657	
10.5.74.4400.4429.5308	Physicals (Drivers)	-	140	-	140	-	140	140	-	
10.5.74.4400.4429.5340	Other Professional Services (Health Program)	4	100	-	100	-	100	100	-	
10.5.74.4400.4429.5445	Vehicle Repairs and Maintenance	1,813	1,900	2,200	2,200	325	1,875	2,200	-	
10.5.74.4400.4429.5580	Communications	947	2,400	4,684	2,500	1,940	560	2,500	-	
10.5.74.4400.4429.5610	Program Supplies	11,086	11,642	12,761	6,100	2,441	3,659	6,100	-	
10.5.74.4400.4429.5622	Electricity	1,549	1,600	1,625	1,750	930	820	2,100	350	
10.5.74.4400.4429.5624	Heating Oil	1,841	2,000	3,006	2,000	1,766	234	3,000	1,000	
10.5.74.4400.4429.5810	Dues and Fees	50	75	-	75	-	75	75	-	
	<b>Total</b>	<b>60,211</b>	<b>73,696</b>	<b>74,351</b>	<b>78,303</b>	<b>44,581</b>	<b>33,722</b>	<b>82,190</b>	<b>3,887</b>	<b>5.0%</b>



**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>CULTURE AND RECREATION: LIBRARY</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	% Change
	Regular Employees									
10.5.73.4500.4501.5151	Librarian	-	65,975	65,975	68,614	44,863	23,751	71,359	2,745	
10.5.73.4500.4501.5171	Part-Time Employees	-	47,792	38,740	49,703	27,746	21,957	51,692	1,989	
n/a	Library Staff (discontinued)	112,390	-	-	-	-	-	-	-	
10.5.73.4500.4501.5220	Employer Share FICA and Medicare	9,428	9,428	7,927	9,466	-	9,466	9,413	(53)	
10.5.73.4500.4501.5230	Employer Share Pension	8,925	9,060	9,060	9,116	-	9,116	13,965	4,849	
10.5.73.4500.4501.5260	Unemployment Compensation	-	-	3,271	1,000	-	1,000	1,000	-	
10.5.73.4500.4501.5280	Health and Dental Insurance	13,901	12,002	19,797	12,629	10,901	1,728	12,983	354	
10.5.73.4500.4501.5301	Professional and Technical Services	-	1,000	769	5,000	2,077	2,923	6,000	1,000	
10.5.73.4500.4501.5352	Technology Support	-	-	5,502	15,476	10,976	4,500	16,629	1,153	
10.5.73.4500.4501.5402	Leases	2,131	1,360	2,010	2,184	1,331	853	2,337	153	
10.5.73.4500.4501.5430	Repairs and Maintenance	2,081	2,957	1,594	2,957	3,697	(740)	2,500	(457)	
10.5.73.4500.4501.5432	Equipment Repairs	2,498	-	-	-	-	-	2,500	2,500	
10.5.73.4500.4501.5520	Property and Liability Insurance	-	-	-	700	579	121	-	(700)	
10.5.73.4500.4501.5580	Communications	1,142	1,040	1,110	1,284	794	490	1,374	90	
10.5.73.4500.4501.5610	Program Supplies	19,650	18,087	9,971	4,000	3,089	911	4,280	280	
10.5.73.4500.4501.5622	Electricity	6,255	7,000	5,604	7,000	4,991	2,009	8,000	1,000	
10.5.73.4500.4501.5624	Heating Oil	4,776	5,000	5,076	7,000	2,358	4,642	7,000	-	
10.5.73.4500.4501.5642	Library Books	6,412	5,408	6,644	6,408	4,333	2,075	6,857	449	
10.5.73.4500.4501.5645	Newspapers and Periodicals	1,300	1,000	686	1,000	881	119	1,000	-	
10.5.73.4500.4501.5660	Software Support	16,913	2,380	216	4,430	705	3,725	4,430	-	
10.5.73.4500.4501.5810	Dues and Fees	650	500	650	700	650	50	1,050	350	
10.5.73.4500.4501.4390	Revenue (Gifts and Donations)	(11,860)	(2,000)	-	(2,000)	-	(2,000)	-	2,000	
	<b>Total</b>	<b>196,591</b>	<b>187,989</b>	<b>184,602</b>	<b>206,667</b>	<b>119,971</b>	<b>86,696</b>	<b>224,369</b>	<b>17,702</b>	<b>8.6%</b>

**TOWN OF PRESTON  
2023-2024 BUDGET  
EXPENDITURE REQUESTS**

<b>CULTURE AND RECREATION: PARKS AND RECREATION</b>										
Account Code	Description	2020-2021	2021-2022		2022-2023			2023-2024 Request		% Change
		Actual	Budget	Actual	Approved Budget	Feb YTD	Variance	Budget Request	\$ Change	
10.5.78.4500.4503.5151	Regular Employees									
10.5.78.4500.4503.5151	Director	36,242	36,786	36,786	39,351	25,756	13,595	40,925	1,574	
10.5.78.4500.4503.5129	Seasonal Employees									
10.5.78.4500.4503.5129	Summer Support Staff	22,774	24,867	17,112	25,862	16,595	9,267	28,336	2,474	
10.5.78.4500.4503.5171	Part-Time Employees									
10.5.78.4500.4503.5171	Office Assistant	14,020	13,582	6,116	14,126	3,091	11,035	14,690	564	
10.5.78.4500.4503.5430	Repairs and Maintenance	22,275	23,000	23,660	23,000	11,786	11,214	25,000	2,000	
10.5.78.4500.4503.5580	Travel and Meeting Reimbursement	996	1,500	500	1,500	290	1,210	1,500	-	
10.5.78.4500.4503.5610	Program Supplies	8,003	8,050	7,471	18,050	5,527	12,523	18,050	-	
10.5.78.4500.4503.5800	Miscellaneous	4,955	5,000	3,836	5,000	397	4,603	5,000	-	
	<b>Total</b>	<b>109,265</b>	<b>112,785</b>	<b>95,480</b>	<b>126,889</b>	<b>63,442</b>	<b>63,447</b>	<b>133,501</b>	<b>6,612</b>	<b>5.2%</b>



## PRESTON PUBLIC SCHOOLS

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Superintendent

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March 14, 2023

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### Preston Board of Education FY 24 Budget

#### Re-engage, Reenergize, and Renew

Dear Board of Finance and Preston Learning Community,

On March 13, 2023, the Preston Board of Education members present voted unanimously to move the proposed district budget forward to the Board of Finance for consideration. The Board of Education's budget request represents an increase of \$1,321,283 over FY 23.

Let's acknowledge at the outset that there is almost nothing routine or normal about what we are dealing with in society, in our learning community, and as individuals. The most normal part of our days may be our care, concern, and dedication to the children in our community. The Preston Learning Community, including parents, staff, teachers, paraeducators, transportation, administrators, community members, and most importantly, students, have done an exceptional job re-engaging!

Preston has a set of informal but vital community standards that are embedded into the fabric of our lives. Budget decisions are not made in a vacuum. For schools, this means an expectation that our students are safe, that our students enjoy smaller class sizes so that teachers can pay more attention to their needs, and that when our students leave our schools, they are by-in-large successful in high school and beyond.

In FY 24, nothing will be more important than sustaining staffing and creating programs that support students and staff for recovery from the impact of the pandemic. We are obligated at the outset to recognize the substantial disruption that COVID-19 has visited upon our community, families, staff, and children. Our emphasis must continue to be on how to move forward in as safe a manner as possible while doing whatever we can to provide and improve our learning community's educational experience. Our shared experience has reinforced the need to focus on well-being, mental health, and academic recovery.

Our school district is small. Because we are small, we are very sensitive to our initial conditions. Many larger districts have problem-solving choices that we do not have. Larger districts can gather much more brain power and assets to address challenges.

#### Harsh Realities

So here are some other harsh realities that cannot be denied and excluded:

- Increasing costs are everywhere, with a 7-8% inflation rate.
- Fixed contract costs account for over 85% of the budget increase.
- There are at least 265 state mandates schools must comply with. 125 of these mandates have been added since 2015! These mandates do not include federal mandates like IDEA, 504, or Title

Preston Public Schools is an equal opportunity employer. We will not discriminate on the basis of race, color, gender, national origin, age, religion, creed, disability, veteran's status, sexual orientation, gender identity or gender expression.

programs, all of which support student needs but are underfunded and impact almost every aspect of our budget.

- Recovery academically is about teaching, coaches, and a new curriculum and must come in just below our highest priority for student safety and wellbeing.
- A steady increase in student population moved the district from 2 sections per grade level to predominantly three sections per grade level.
- Sustaining our staffing model includes increased sub costs to allow us to attract classroom coverage and keep schools open.
- All tuition went up, generating a cost of \$3,950,624 in our budget that follows students out of our district to high schools and special education placements.
- Increased standards of cleaning, air quality, and other mitigation strategies increase our operational costs and expectations.
- We are seeing a 10-25% cost increase in most of our vendor services.
- Intensive cybersecurity expectations are now an operational norm.

### **Proactive Interventions**

Here are the more extensive proactive interventions we have taken:

- The ClearGov financial package will make using and understanding the financial systems of the town and district easier and “clearer.”
- Fixed fuel costs are a very favorable rate of \$2.87 a gallon for gas and \$3.05 for heating oil. A very favorable rate.
- Fixed our healthcare at 8.4% or lower. Also, a favorable rate.
- All of our recent contract negotiations have come in below the state average
- In our initial budget discussions, we identify “acceptable risk” reductions that can be removed. This year we reduced over \$280,000 in initial asks to focus on needs, not wants.
- Through an intensive audit process, we have moved into more robust standards of practice.
- Preston PS is able to attract and keep staff because we manage caseload and class size, especially when dealing with students’ emotional and behavioral needs.
- We are requesting the addition of one new staff person - a school bus driver.
- We have in place important instructional supports and coaching mechanisms to address the complex needs of our students.

### **Budget Priorities**

Based on the realities above, we offer the following **budget priorities** and issues for consideration.

Note: Our budget process is framed as **Student Population-Based Budgeting (SPBB)** because we lead off our budget design process with students and staff at the center of our discourse. **We recommend that all staff and programming in place this year remain in place for next year, knowing that maintaining the current team will be our most substantial budget challenge.**

- **Physical and Mental Health** - Our response to the COVID-19 pandemic and interventions necessary to suppress the virus's spread that causes COVID-19 (SARS-CoV-2) has significantly strained the district and our employees, families, and most importantly, our students. Our entire staff has done an exceptional job adjusting to the demands of the virus response. Students and families have also assumed a substantial burden. These issues, the recent break out of war, and more have created an extraordinary need for more resources to be focused on wellness.
- **Social-Emotional Equity Learning - (SEEL)** Deep within our response to COVID is the worry we all have about the well-being of employees, families, and children as we work through this extended period of "uncertainty" that causes tremendous stress for everyone. We need to enhance our SEEL strategies for both students and staff. A grant-funded part-time School Social Worker will be added to the SEEL Team.

- **Reading Mandate** - The Connecticut State Department of Education has mandated that school districts update their reading programs. To update our PreK to 8 reading program Journey's to HMH Into Reading.
- **Prep for Comprehensive Curriculum FY24** - The state of Connecticut plans to release Comprehensive Curriculum recommendations for all schools. Preston needs to continue doing the work of instructional responding to the impact of the pandemic. It must also begin to create development pathways for the expectations of new curriculum demands. Outdoor education spaces, spaces to design and build, equity reviews, and wellness are areas that will be looked at closely.
- **Technology** - We often say, "We are a technology company that provides an educational service. During this time of uncertainty, a portion of what has permanently changed is our reliance on technology. The district must be vigilant about maintaining technology upgrades and responding to technology safety and security upgrades.
- **Statewide Recognition for our Summer School** - This offering is crucial for our students who have worked bravely through the disruptions of COVID to re-engage and recover. The summer program must be sustained.
- **Access, Equity, Opportunity** - In FY 22 and FY 23, the district will expand the circle of engaged staff, parents, and students in discussing and planning for diversity, inclusion, and equity efforts.
- **Move the Central Office** - As the district student population grows, the number of instructional or grade-level sections increases, and as instructional priorities morph, classroom space becomes a premium. Currently, two teachers do not have classrooms. We expect the district to continue to grow as projected. We are also anticipating an impact related to economic decisions like Electric Boat hiring almost 6,000 new employees. The administrative functions of the central office must be relocated to make room for students, staff, and programming priorities.
- **Shared Services** - The district continues to work with the town and local districts to develop various shared service strategies to help us be more efficient and effective in several areas. As many already know, we have several innovative partnerships in place, including bulk purchasing, technology, and a shared finance director.

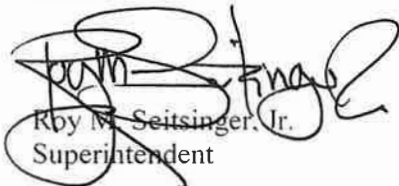
A budget is a monetary summary of the hopes and intentions of the district. The above priorities are essential to our continued improvement and long-term student success. The priorities describe actions that move the district toward a higher standard of practice and bolster the moral imperative of supporting our families, staff, students, and community.

Thank you for your continued support of our schools.

Respectfully submitted,



Sean Nugent  
Preston Board of Education, Chair



Roy M. Seitsinger, Jr.  
Superintendent

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**2023-24**  
**Board of Education**  
**Budget Summary**

	2021-22 Budget	2022-23 Budget Request	2023-24 Budget Request	\$ Increase	% Change
Salaries	\$ 5,850,822	\$ 6,383,963	\$ 7,076,746	\$ 692,783	10.9%
Health	1,570,763	1,687,573	1,827,615	\$ 140,042	8.3%
Utilities/Supplies	307,561	290,788	470,474	\$ 179,686	61.8%
Special Education Tuition	1,192,770	1,367,113	1,670,847	\$ 303,734	22.2%
Plant Operations	169,294	194,060	230,619	\$ 36,559	18.8%
Secondary Tuition	2,103,308	2,239,822	2,279,777	\$ 39,955	1.8%
Transportation	240,000	189,200	189,200	\$ -	0.0%
Administration	597,412	623,663	669,715	\$ 46,052	7.4%
Operational Support	225,995	230,819	330,136	\$ 99,317	43.0%
Instructional Technology	224,131	252,493	316,715	\$ 64,222	25.4%
	<u>\$ 12,482,056</u>	<u>\$ 13,459,494</u>	<u>\$ 15,061,844</u>	<u>\$ 1,602,350</u>	<u>11.90%</u>
Acceptable Risks (see page 2)			\$ (281,067)	\$ (281,067)	
			<u>\$ 14,780,777</u>	<u>\$ 1,321,283</u>	<u>9.8%</u>

**Budget Drivers**

Salaries	46.98%
Secondary Tuition	15.1%
Health	12.1%
Special Education Tuition	11.1%
Utilities/Supplies	3.1%
All others	11.5%
	<u>100.0%</u>

**Commitments**

Budget Increase	<b>1,602,350</b>
Salaries	(592,040)
Health	(140,042)
Reading Program	(126,000)
Electricity/Fuel	(42,935)
Special Education	(303,734)
Secondary Education	(39,955)
Dues & Fees	(7,450)
Professional & Tech.	(19,176)
Plants Ops Contracts	(96,589)
Software	(28,902)
	<u>205,527</u>

Preston Board of Education  
2023-2024



**Acceptable Risks**

Budget Category	Beginning Budget	\$ 1,602,350	Comments
Salaries	1 Bus Driver	(29,490)	
Salaries	Custodian	(43,077)	
Utilities	Supplies/Materials	(20,000)	
Plant Ops	Lawn Doctor	(20,000)	Lawn care
Plant Ops	Oil tank	(8,000)	Bus garage replacement
Technology	Teachers Paying Teachers	(10,000)	
Operational Support	CO Lease	(30,000)	
Operational Support	Kinney Mgmt	(3,500)	pay with medicaid reimb. Funds
Operational Support	Food Service	(20,000)	BOE share reduction
ESSER	Reassign costs	(97,000)	fund movement

Total Adjustments                      \$ (281,067)

Net Adjusted Budget                      \$ 1,321,283

FY23	FY24	% Increase
13,459,494	1,321,283	9.8%



2023-24 Salaries and Wages  
Budget Assumptions

Budget Narrative

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The proposed FY24 budget continues the existing collective bargaining agreements with teachers (EAP) and school administrators. Includes an anticipated wage increase due to contract negotiations with bus drivers (CSEA) and support staff (MEUI).

The general wage increase for the EAP is 2.0%. Represented employees also earn step increases for additional years of service and teachers with advanced degrees are recognized in additional salary lanes. Administrator's general wage increase is 2.0%. Bus drivers (CSEA) and support staff (MEUI) contract negotiations are in the beginning stages.

Salaries	
2019-20	\$5,607,421
2020-21	\$5,572,558
2021-22	\$5,850,822
2022-23	\$6,562,709
2023-24	\$7,076,746

Preston Board of Education  
Salaries Wages Budget Summary 2023-24

<b>Salaries &amp; Wages Summary 2023-24</b>				
	<b>2022-23</b>	<b>2023-24</b>	<b>\$ Change</b>	<b>% Change</b>
Certified Staff	\$ 4,271,735	\$ 4,665,764	\$ 394,029	9.2%
Stipends	48,897	48,897	-	0.0%
Classified Staff	1,037,041	1,122,751	85,710	8.3%
Transportation Staff	461,209	601,390	140,181	30.4%
Central Office Staff	565,081	594,182	29,101	5.1%
	<hr/>			
Salaries Staff	6,383,963	7,032,983	649,020	10.2%
	<hr/>			
<b>Summer School</b>				
Teachers	47,302	45,000	(2,302)	-4.9%
Paraeducators	41,273	32,000	(9,273)	-22.5%
Nurse	2,917	3,000	83	2.8%
Drivers	16,590	12,500	(4,090)	-24.7%
ARP/ESSER Offset	(108,082)	(48,738)	59,344	-54.9%
	<hr/>			
Summer School Total	0	43,762	43,762	n/a
	<hr/>			
Salaries Total	\$ 6,383,963	\$ 7,076,745	\$ 692,782	10.9%
	<hr/>			

**Budget Highlights:**

- ~ There are adjustments in the budget to anticipate wage increases due to negotiations
- ~ There is a request for 2 new bus drivers to bring the total of drivers to 14 - \$58,323
- ~ Increase of bus drivers will reduce contracted services
- ~ The substitute teacher line increased by \$42,000
- ~ 1.0 Social Worker was grant 100% funded for FY23 - \$75,208
- ~ A new .50 social worker fully funded by ARPA grant - \$36,687
- ~ Fifth custodian to continue with COVID-19 cleaning practices - was grant funded



**Preston Board of Education  
Summer School Budget  
2023-24**

	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24
<b>Regular Ed Summer School</b>			
Teachers	\$ 43,361	\$ 47,302	\$ 45,000
Paraeducators	24,247	41,273	32,000
Nurses	6,842	2,917	3,000
Drivers	9,385	16,590	12,500
Food Service	2,065	0	0
	<b>85,900</b>	<b>108,082</b>	<b>92,500</b>
Less ESSER I grant offset	(63,532)	0	0
Less ESSER II grant offset	(5,116)	0	0
Less CRFS grant offset	(17,252)	0	0
Less ARP/ESSER grant offset	0	(108,082)	(48,738)
	<b>(85,900)</b>	<b>(108,082)</b>	<b>(48,738)</b>
<b>Regular Ed Summer School District</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,762</b>



**Preston Board of Education  
Certified Staff 2023-24**

Building		2022-23	2023-24		Salary Budget \$	Salary Budget \$	\$ Change	% Change
	Assignment	Step	Step	FTE	2022-23	2023-24		
<b>Itinerant Teachers</b>								
<b>10.5.58.4700.1000.5102</b>								
Both	Music	Step 5 MA	Step 6 MA	1.00	70,065	73,373		
Both	Art	Step Max MA + 15	Step Max MA +15	1.00	95,716	97,726		
					<u>165,781</u>	<u>171,099</u>		
<b>10.5.51.4700.1000.5102</b>								
Both	Technology	Step 13 MA+15	Step Max MA+15	1.00	91,643	97,726		
Both	Phys Ed	Step 7 MA +15	Step 8 MA+15	1.00	77,958	81,453		
					<u>169,601</u>	<u>179,179</u>		
<b>10.5.54.4700.1000.5102</b>								
Both	Music	Step Max MA	Step Max MA	1.00	89,657	91,540		
					<u>89,657</u>	<u>91,540</u>		
<b>10.5.58.4700.1000.5110</b>								
Both	Library	Step Max MA	Step Max MA	1.00	89,657	91,540		
					<u>89,657</u>	<u>91,540</u>		
<b>10.5.58.4700.1000.5107</b>								
Both	School Social Worker	Step 6 MA	Step 7 MA	1.00	71,864	75,208		
	TBD	School Social Worker	Step 6 MA	0.50	-	36,687		
						<b>(36,687)</b>		
					<b>(71,864)</b>	<b>-</b>		
					<b>-</b>	<b>75,208</b>		
<b>10.5.58.4700.1000.5108</b>								
Both/SE	Speech/Lang	Step Max MA +30	Step Max MA+30	1.00	99,038	101,118		
Both/SE	Speech/Lang	Step 8 MA+30	Step 9 MA+30	0.80	67,308	70,177		
					<u>166,346</u>	<u>171,295</u>		
<b>Itinerant Teachers Total</b>				<b>9.30</b>	<b>681,042</b>	<b>779,861</b>		
<b>Regular Education Teachers</b>								
<b>10.5.54.4700.1000.5102</b>								
PVMS	Pre K	Step 9 MA	Step 2 MA	1.00	77,263	66,024		
PVMS	Pre K	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Pre K	Step 7 MA	Step 8 MA	1.00	46,779	77,045		
	Kindergarten Screening				<u>3,000</u>	<u>3,000</u>		
					<u>216,699</u>	<u>237,609</u>		

**Preston Board of Education  
Certified Staff 2023-24**

Building		2022-23	2023-24		Salary Budget \$	Salary Budget \$	\$ Change	% Change
<b>Pre K Tuition</b>					<b>(100,000)</b>	<b>(100,000)</b>		
<b>10.5.54.4700.1000.5102</b>					<b>(100,000)</b>	<b>(100,000)</b>		
PVMS	Gr 1	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Gr 1	Step 11 MA	Step 12 MA	1.00	81,291	85,273		
PVMS	Gr 3	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Kindergarten	Step 13 MA	Step Max MA	1.00	86,018	91,540		
PVMS	Gr 2	Step Max MA +15	Step Max MA+15	1.00	95,716	97,726		
PVMS	Kindergarten	Step MA Max	Step 4 MA	1.00	89,657	69,693		
PVMS	Literacy/Math	Step Max MA+15	Step Max MA+15	1.00	95,716	97,726		
<b>Less Title I Grant Offset</b>					<b>(10,000)</b>	<b>(20,000)</b>		
PVMS	Gr 4	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Gr 5	Step 7 MA	Step 8 MA	1.00	73,661	77,045		
PVMS	Gr 5	Step Max MA + 30	Step Max MA+30	1.00	99,038	101,118		
PVMS	Gr 4	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Gr 5	Step Max MA+30	Step Max MA+30	1.00	99,038	101,118		
<b>Less Title I Grant Offset</b>					-	-		
PVMS	Gr 3	Step 8 MA	Step 9 MA	1.00	75,460	78,886		
PVMS	Kindergarten	Step 8 MA	Step 6 MA	1.00	75,460	78,886		
PVMS	World Lang	Step Max MA + 30	Step Max MA+30	1.00	99,038	101,118		
PVMS	Grade 2	Step Max MA	Step 2 BA	1.00	89,657	55,928		
PVMS	Kindergarten	Step 5 MA	Step 6 MA	1.00	70,065	73,373		
PVMS	Grade 4		Step 5 MA	1.00		71,536		
PVMS	187 days * 150					28,050		
PVMS	187 days * 150					28,050		
PVMS	Degree Credits				8,500	8,500		
					<b>21.00</b>	<b>1,486,943</b>	<b>1,591,726</b>	
<b>Regular Education Teachers</b>								
<b>10.5.51.4700.1000.5102</b>								
PPMS	Gr 6 -7	Step 3 MA	Step 4 MA	1.00	66,446	69,693		
PPMS	Gr 7-8	Step 12 MA	Step 13 MA	1.00	83,519	87,824		
PPMS	Gr 7-8	Step 7 MA	Step 8 MA	1.00	73,661	77,045		
PPMS	Gr 7-8	Step Max MA+30	Step Max MA+30	1.00	99,038	101,118		
PPMS	Spanish/EL	Step Max BA+15	Step Max BA+15	1.00	63,009	64,332		

**Preston Board of Education  
Certified Staff 2023-24**

Building		2022-23	2023-24		Salary Budget \$	Salary Budget \$	\$ Change	% Change
	<b>Less Title I Grant Offset</b>				<b>(50,000)</b>	<b>(20,000)</b>		
PPMS	Gr 7-8	Step 12 MA+30	Step 13 MA+30	1.00	92,397	94,337		
PPMS	World Lang	Step Max MA	Step Max Ma	1.00	89,657	91,540		
PPMS	Gr 6-8	Step Max MA	Step Max MA	1.00	89,657	91,540		
PPMS	LA/Resource	Step Max MA+30	Step Max MA+30	1.00	99,038	101,118		
	187 days * 150				-	28,050		
	Degree credits				8,500	8,500		
					<u>714,922</u>	<u>795,097</u>		
	<b>Regular Education Teachers Total</b>			<b>9.00</b>	<b>2,318,564</b>	<b>2,524,432</b>		
	<b>Special Education Teachers</b>							
	<b>10.5.58.4700.1000.5106</b>							
PPMS	Psychologist	Step Max MA+30	Step Max MA+30	1.00	99,038	101,118		
	<b>IDEA 611 Grant Offset</b>				<b>(39,615)</b>	<b>(40,447)</b>		
PVMS	Psychologist	Step 13 MA+30	Step Max MA+30	1.00	95,087	101,118		
					<u>154,510</u>	<u>161,789</u>		
	<b>10.5.54.4700.1000.5103</b>							
PVMS	ABA	Step 6 MA+15	Step 7 MA+15	1.00	76,141	79,595		
PVMS	Resource	Step Max MA	Step Max MA	1.00	89,657	91,540		
PVMS	Resource	Step Max MA+30	Step Max MA+30	1.00	99,038	101,118		
					<u>264,836</u>	<u>272,253</u>		
	<b>10.5.58.4700.1000.5118</b>							
	Substitute Teachers	various			98,000	140,000		
	Summer School Teachers				14,500	14,500		
					<u>112,500</u>	<u>154,500</u>		
	<b>10.5.51.4700.1000.5103</b>							
PPMS	SPED	Step 11 MA+30	Step 12 MA+30	1.00	90,048	94,337		
	<b>Less Title I Grant Offset</b>				<b>(10,000)</b>	-		
PPMS	Resource	Step Max MA	Step Max MA	1.00	89,657	91,540		
	<b>Less Title I Grant Offset</b>				<b>(10,000)</b>	<b>(10,000)</b>		
					<u>159,705</u>	<u>175,877</u>		
	<b>Special Education Teachers Total</b>			<b>7.00</b>	<b>691,551</b>	<b>764,419</b>		

**Preston Board of Education  
Certified Staff 2023-24**

Building			2022-23	2023-24	Salary Budget \$	Salary Budget \$	\$ Change	% Change	
<b>Administration</b>									
Both	Principal Designee	Administration			1,926	1,926			
<b>10.5.58.4700.1000.5101</b>									
Both		Superintendent		1.00	152,363	155,411			
<b>10.5.58.4700.1000.5101</b>									
Both		SPED Director		0.45	60,528	61,739			
		Community Activities Stipend				900			
<b>CRF Grant Offset</b>									
					-	-			
					60,528	62,639			
<b>10.5.54.4700.1000.5101</b>									
PVMS		Principal Elem		1.00	131,880	134,518			
		Community Activities Stipend				2,000			
<b>10.5.51.4700.1000.5101</b>									
PPMS		Principal MS and Curriculum Director		1.00	131,880	134,518			
		Community Activities Stipend				2,000			
					263,761	273,036			
<b>10.5.58.4700.1000.5101</b>									
Both		Business Manager		0.80	102,000	104,040			
<b>Administration Total</b>									
					<b>4.25</b>	<b>580,578</b>	<b>597,052</b>		
<hr/>									
<b>Certified Total</b>									
					<b>50.55</b>	<b>4,271,735</b>	<b>4,665,764</b>	<b>394,029</b>	<b>9.2%</b>

Preston Board of Education  
2023-24 Stipend Budget

<u>Stipends</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Steam Fair	\$ 679	\$ 679	\$ 679
Student Council PPMS	679	679	679
Student Council PVMS	679	679	679
Yearbook PPMS	1,361	1,361	1,361
Yearbook PVMS	1,971	1,971	1,971
Newspaper /Literacy Club PPMS	679	679	679
Newspaper /Literacy Club PVMS	679	679	679
After School Reading/Math PVMS Prek-2	5,510	3,500	3,500
After School Reading/Math PVMS Gr 3 - Gr 5	-	3,500	3,500
After School Reading/Math PPMS	5,510	3,500	3,500
Art Show	679	679	679
Unified Club PPMS	1,021	1,021	1,021
Unified Club PVMS	1,021	1,021	1,021
Unified Basketball	679	-	-
Spanish Club	1,021	1,021	1,021
Alliance for Acceptance PPMS	679	679	679
Jazz Ensemble PPMS	1,021	1,021	1,021
Grade 8 Advisor	1,021	1,021	1,021
TEAM Mentor (2)	1,132	1,132	1,132
TEAM Cooperating Teacher (2)	2,042	2,042	2,042
SBA Coordinator PVMS	1,021	1,021	1,021
SBA Coordinator PPMS	1,021	1,021	1,021
Webmaster	2,254	2,254	2,254
Dashboard Management	-	1,361	1,361
Outdoor Education	-	679	679
<u>Sports Activities</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Athletic Moderator	1,021	2,500	2,500
Boys Soccer	1,971	1,971	1,971
Girls Soccer	1,971	1,971	1,971
Boys Basketball	1,971	1,971	1,971
Girls Basketball	1,971	1,971	1,971
Track	1,971	1,971	1,971
Cross Country	1,021	1,021	1,021
Referees	3,000	3,000	3,000
	<u>\$ 47,256</u>	<u>\$ 48,897</u>	<u>\$ 48,897</u>





**Preston Borad of Eduction  
MEUI Classified  
2023-24**

Bldg	DOH	NAME	FTE	STEP	2022-23 Budget \$	Rate \$ Per CBA	Daily Hrs	Wkly Hrs	PD and Extra Days \$	EC Degree Stipends \$	2023-24 Budget \$	\$ Change	% Change
<b>Paraeducators</b>									184+3 days +11 holidays= 198 days				
PVMS	09/15/98		1.0	MAX	28,931	23.26	6.25		248.25	1,000.00	30,038		
PVMS	09/02/97		1.0	MAX	28,931	23.26	6.25		248.25	1,000.00	30,038		
PVMS	07/12/21		1.0	10	-	20.66	6.25		248.25	-	25,815		
<b>IDEA 619 Part B Grant offset</b>					<b>(5,786)</b>						<b>(5,490)</b>		
			<b>FTE</b>	<b>3.0</b>	<b>52,076</b>				<b>Net Preschool</b>		<b>80,402</b>		
PVMS	11/17/95			MAX	27,683			32.00			-		
PVMS	09/17/97			MAX	27,683			32.00			-		
PVMS	08/17/92		1	MAX	27,683	23.26	6.25				28,784		
PVMS	09/01/90			MAX	28,683					-	-		
PVMS	09/01/92		1	MAX	27,683	23.26	6.25				28,784		
PVMS	01/01/94			MAX	27,683						-		
PVMS	01/27/14		1	10	23,030	20.66	6.25				25,567		
PPMS	11/29/17			9	22,374						-		
PVMS	10/30/19		1	Max	23,374	23.26	6.25			1,000.00	29,784		
PVMS	01/10/20		1	9	22,374	19.35	6.25				23,946		
PVMS	08/24/20		1	9	22,374	19.35	6.25				23,946		
PVMS	08/25/20			9	22,374						-		
PVMS	02/17/21			MAX	28,683						-		
PVMS	02/18/21		1		-	19.35	6.25				23,946		
PVMS	03/12/21		1	MAX	27,683	23.26	6.25				28,784		
PVMS	07/12/21			10	23,030						-		
PVMS	08/18/21			MAX	27,683						-		
PVMS	12/20/21		1	9		19.35	6.25				23,946		
PVMS	01/28/22		1	9	22,374	19.35	6.25				23,946		
PVMS	03/21/22		1	9	22,374	19.35	6.25				23,946		
PVMS	04/04/22			9							-		
PVMS	05/13/22		1	9	-	19.35	6.25			1,000.00	24,946		
PVMS	05/21/22		1	9	-	19.35	6.25				23,946		
PVMS	08/23/22		1	9	-	19.35	6.25				23,946		
PVMS	09/01/22		1	Max	-	23.26	6.25				28,784		
PVMS			1	10	-	20.66	6.25				25,567		
PVMS			1	10	-	20.66	6.25				25,567		
Reading Club, After School Activites - 2 Paraeducators at PVMS 2 paras - \$23.26 * 1.75hrs * 3days * 28wks					3,300						3,420		
			<b>FTE</b>	<b>17.0</b>	<b>458,124</b>				<b>Net PVMS</b>		<b>441,552</b>		
<b>Paraeducators</b>													
PPMS	02/23/17		1.0	9	23,030	19.35	6.25	32.00			23,946		
PPMS	01/02/92		1.0	MAX	27,683	23.26	6.25	32.00			28,784		
PPMS	08/01/94		1.0	MAX	27,683	23.26	6.25	32.00			28,784		
PPMS	02/24/21		1.0	8	22,374	18.80	6.25	32.00			23,265		
PPMS	02/18/21			8	22,374						-		
PPMS	10/28/21			8	22,374						-		
PPMS	TBD		1.0	-	-	18.80	6.25	32.00			23,265		
PPMS	10/28/21		1.0	MAX	-	23.26	7.25	32.00			33,390		
PPMS	06/21/22		1.0	MAX	22,374	23.26	7.00	32.00		1,000.00	33,238		
Anticipated adjustment that did not happen					4,652								
Reading Club - 1 Paraeducator at PPMS - \$23.26 * 1.75hrs * 2days * 28 wks					2,192						2,300		
Paraeducator Unified Club - 1 para - 1.75*23.26*20					1,000						850		
Paraeducator Fitness Club-hr 1*3x week*36 wks \$19.20					2,074						-		
			<b>FTE</b>	<b>7.0</b>	<b>177,810</b>				<b>Net PPMS</b>		<b>197,822</b>		

**Preston Board of Education  
MEUI Classified  
2023-24**

Bldg	DOH	NAME	FTE	STEP	2022-23 Budget \$	Rate \$ Per CBA	Daily Hrs	Wkly Hrs	PD and Extra Days \$	EC Degree Stipends \$	2023-24 Budget \$	\$ Change	% Change
		SPED Instructional Aide Subs ( <i>Paras PVMS</i> )			26,000						26,000		
		Homebound Tutors			8,500						8,500		
		SPED Summer School ( <i>Paras PVMS</i> )			12,150						12,150		
					<u>46,650</u>						<u>46,650</u>		
		<b>Total Paraeducator FTE**</b>	<b>27.0</b>		<b>734,660</b>				<b>Total</b>		<b>766,426</b>		
									<b>Net Paraeducators</b>		<b>766,426</b>		
		<b>Secretaries</b>	<b>FTE</b>						184+20 +11 holidays = 215 days				
	05/11/15		1.0		33,992	21.92	7.50	40.00			35,346		
	09/24/12		1.0		33,992	21.92	7.50	40.00			35,346		
		Totals PVMS	<u>2.0</u>		<u>67,983</u>						<u>70,692</u>		
	07/19/21		1.0		33,992	21.92	7.50	40			35,346		
		Total PPMS	<u>1.0</u>		<u>33,992</u>						<u>35,346</u>		
		Secretarial Subs			-						-		
					300	15.00		20			300		
		<b>Total Secretary FTE</b>	<b>3.0</b>		<b>102,275</b>				<b>Net Secretaries</b>		<b>106,338</b>		
		<b>Custodians</b>							40 hrs per week = 2080 hours				
PVMS	29-Sep-08		1.0	MAX	41,413	20.71	8.00	40			43,077		
PVMS	9-Jan-20		1.0	MAX	41,413	20.71	8.00	40			43,077		
PVMS			1.0	MAX	-	20.71	8.00	40			43,077		
			<u>3.0</u>		<u>82,826</u>						<u>129,230</u>		
both		Supervisor designee*			2,052	20.71					2,000		
PVMS		Overtime Parks and Rec, afterschool activities			2,300	31.07					2,500		
PVMS		Overtime - floors - snow			2,400	31.07					2,400		
					<u>6,752</u>					<b>Net PVMS</b>	<b>6,900</b>		
PPMS	23-Oct-08		1.0	MAX	41,413	20.71	8.00	40			43,077		
PPMS	13-Sep-21		1.0	MAX	41,413	20.71	8.00	40			43,077		
		Overtime - floors - snow			2,400	31.07					2,400		
			<u>2.0</u>		<u>85,226</u>					<b>Net PPMS</b>	<b>88,554</b>		
		Summer - \$18 - 2 for 10 weeks, 40 hours /wk, 10 wks			-						-		
		Substitutes - 3 personal days each - illness - 10 days each, other			14,651						14,651		
					10,652						10,652		
					<u>25,303</u>						<u>25,303</u>		
		<b>Total Custodian FTE</b>	<b>5.0</b>		<b>200,106</b>				<b>Net Custodians</b>		<b>249,987</b>		
		<b>Total MEUI FTE</b>	<b>35</b>		<b>1,037,041</b>				<b>Total MEUI</b>		<b>1,122,751</b>	<b>85,711</b>	<b>8.3%</b>

\* For coverage during Supervisor absences, per collective bargaining

\*\*27 Paraeducators per SPBB

**Preston Board of Education  
CSEA 2023-24**

**Bus Drivers 10.5.59.4700.1000.5122**

Driver #	Name	Hire Date	2022-23					202 days			2023-24					\$ Change	% Change		
			Yrs Svc as of 7/1/22	Van or "S"	% of CBA Rate	Budget Rate	Package Hours	Daily Rate	184 student days 12 holidays, 6 dry runs	Yrs Svc as of 7/1/23	Van or "S"	% of CBA Rate	2022-23 MOA	2023-24 Budgeted	Package Hours			Daily Rate	184 student days 12 holidays, 6 dry runs
1	Ninteau, Donna	10/15/1990	32		100	22.08	6.50	143.20	28,925	32		100	24.00	24.96	6.75	168.48	34,033		
2	Guertin, Sherry	2/15/1995	27		100	22.03	7.75	170.73	34,488	27		100	24.00	24.96	7.00	174.72	35,293		
3	Sabrowski, Amy	4/15/2001	21		100	22.03	6.50	143.20	28,925	21		100	24.00	24.96	6.50	162.24	32,772		
4	Lussier, Sandra	8/24/2007	15	v	100	21.03	6.00	126.18	25,488	15	v	100	21.03	23.96	5.50	131.78	26,620		
Resigned 10/21	Clements, Rosalie	11/2/2009	13			21.03			-	13							-		
Shifted salary below FY24	Merrill, Brendan	8/1/2012	10				7.00		42,326	10							-		
Shifted salary below FY24	Merrill, Brendan								5,000								-		
5	Majcher, Walter	6/7/2013	9		98	21.59	4.25	91.76	18,535	9		100	23.52	24.96	4.75	118.56	23,949		
	Anderson, George	9/6/2016	6	v		18.95	5.25	99.49	20,096	6	v		18.95				-		
Resigned 12/21	Centeno, Randy	11/10/2016	6			18.95			-	6			18.95				-		
6	Aanerud, Rose	4/26/2017	5		86	18.95	6.50	123.18	24,881	5		92	21.60	22.96	7.50	172.20	34,784		
	Armstrong, Deborah	11/26/2018	4			18.95	6.50	123.18	24,881	4			18.95				-		
						CRF Municipal offset			-								-		
						ESSER II Offset			-								-		
7	Singer, Susette	12/21/2018	4	v	86	17.95	6.00	107.70	21,755	4	v	88	18.83	20.96	6.25	131.00	26,462		
Resigned 9/21	Urcinas, Robin	9/30/2019							-								-		
	Tardiff, Cheryl	5/17/2021	1			20.71	6.50	134.62	27,192	1			20.71				-		
	Fear, Roseanne	10/13/2021	1			21.59	6.00	129.54	26,167	1			21.59				-		
8	Roode, Amy (Tardiff)	11/14/2022			94				-	1		96	22.56	23.96	6.75	161.73	32,669		
9	TBD-Replacement (Bazinet)	11/14/2022			86				-	1		88	20.64	21.96	6.75	148.23	29,942		
10	TBD-Replacement (Anderson)								-			86	21.47	6.00	128.82	26,022			
11	TBD-Replacement (Armstrong)								-			86	21.47	6.00	128.82	26,022			
12	TBD-Replacement (Fear)								-			88	21.96	6.50	142.74	28,833			
13	TBD - New								-			88	21.96	6.50	142.74	28,833			
14	TBD - New								-			90	22.46	6.50	145.99	29,490			
									328,662								415,726		
Training (2 days per driver)									13,630								13,630		
Summer School - 5 weeks SPED									3,029								3,029		
Holiday Day premium									300								300		
Sports & Field Trips									10,015								10,015		
Year End									3,750								3,750		
									30,724								30,724		
<b>Total Bus Drivers 10.5.59.4700.1000.5122</b>									<b>359,386</b>								<b>446,450</b>	<b>87,064</b>	<b>24.2%</b>
<b>Assoc. Transportation Coord. 10.5.59.4700.1000.5121</b>																			
Merrill, Brendan	Salary shift FY24	8/1/2012															44,442		
																	5,000		
<b>Admin. Asst./Dispatcher: 10.5.59.4700.1000.5121</b>									43,853								49,442		
Welles, Beth Ann		10/14/2022					21.08	40						21.92	40		45,594		
<b>Mechanics: 10.5.59.4700.1000.5112</b>																			
Badalucca, William																			
Overtime		11/19/2012					27.87	40	57,970				28.37		28.80	40	59,904		
							41.81	-	-						43.20	-	-		
									57,970								59,904		
<b>Total Personnel</b>									<b>461,209</b>								<b>601,390</b>	<b>140,181</b>	<b>30.4%</b>

Preston Board of Education  
Central Office  
2023-24 Budget

Position	FTE	Approved Budget 2022-23	Evaluation Adj. FY23	Adjusted 2022-23	Budget 2023-24
<b>10.5.58.4700.1000.5140</b>					
Exec Admin Asst	1.00	\$ 57,971	\$ 1,159	\$ 59,130	\$ 59,130
<b>10.5.54.4700.1000.5121</b>					
SPED Admin Asst	1.00	54,760	1,095	55,855	55,855
<b>IDEA Grant</b>		<b>(5,476)</b>		<b>(5,476)</b>	<b>(5,586)</b>
		49,284		50,379	50,269
<b>10.5.58.4700.1000.5121</b>					
Fiscal Assistant	1.00	57,717	1,154	58,871	58,871
<b>10.5.58.4700.1000.5113</b>					
B & G Supervisor	1.00	83,388	1,668	85,056	85,056
Overtime		9,941	199	10,140	10,140
<b>10.5.59.4700.1000.5113</b>					
Transportation Coord	1.00	79,560	1,591	81,151	81,151
<b>10.5.58.4700.1000.5114</b>					
Nurses **					
School Nurse -salary	1.00	52,136		52,136	62,600
Admin stipend		2,400		2,400	2,400
School Nurse -salary		25,928		25,928	-
School Nurse -salary		33,037		33,037	-
School Nurse -salary	1.00	-		-	61,600
<b>Esser II Offset</b>		<b>(1,200)</b>		<b>(1,200)</b>	<b>(1,200)</b>
		112,301		112,301	125,400
<b>10.5.58.4700.1000.5128</b>					
Nurse Subs		5,450	-	5,450	5,450
<b>10.5.58.4700.1000.5109</b>					
Occupational Therapist	0.80	47,801	956	48,757	48,757
<b>IDEA Grant</b>		<b>(9,560)</b>		<b>(9,560)</b>	<b>(9,751)</b>
		38,241		39,197	39,006
<b>10.5.51.4700.1000.5121</b>					
Admin. Asst./Database Mgr	1.00	49,730	995	50,725	50,725
		49,730		50,725	50,725
2021-22 Evaluation/Adjustments *		15,064	6,247	6,247	22,550
Lunch Monitors		6,434		6,434	6,434
		6,434		6,434	6,434
<b>Total</b>	<b>8.8</b>	<b>\$ 565,081</b>	<b>\$ 15,064</b>	<b>\$ 565,081</b>	<b>\$ 594,182</b>

\* Evaluated/Adjustment column allocated a 2% increase for noted positions.

\*\* Increase for 23-24 reflects new hires at increased salaries

Central Office staff is unaffiliated



## 2023-24 Health Insurance Budget Assumptions

### Budget Narrative

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Health insurance coverage was transitioned from the Connecticut State Partnership Plan to United Healthcare in December 2022 as a cost savings measure. Dental coverage remains under the CIGNA plan. Health premium increases of no more than 8.4% are expected. Dental premium has a projected 2% increase.

A combination of employees experiencing qualifying events and the expected 8.4% increase in premiums amount for the health insurance increase of 8.3% for FY24.

Expenditures are projected to be \$1,827,615. Including offsets from our collective bargaining agreements whereby all members of their respective contract will pay a higher percentage of the premium.

Health	
2019-20	\$1,252,849
2020-21	\$1,419,786
2021-22	\$1,570,763
2022-23	\$1,687,573
2023-24	\$1,827,615

Health Budget Request  
2023-24

Description	2022-23	Budget	2023-24	
	Budget		\$ Change	% Change
Gross Health and Dental Insurance Costs	1,967,643	2,106,453	138,810	7.1%
Less Employee Contributions	(417,501)	(413,139)	4,362	-1.0%
Projected Waiver Cost	82,875	75,000	(7,875)	-9.5%
Projected Qualifying Events Cost - using (2) Employee+1	54,555	59,301	4,746	8.7%
<b>Net Health and Dental Insurance Costs</b>	<b>1,687,572</b>	<b>1,827,614</b>	<b>140,042</b>	<b>8.3%</b>

2022-2023 HEALTH AND DENTAL INSURANCE						
	Preston	Monthly	Expected	Preston	Contribution	
	#	2022-23				
<b>Health Active Employees</b>						
Single	22	1,062	1,153	13,835	304,371	
Employee + 1	12	2,273	2,471	29,650	355,805	
Family	37	2,778	3,020	36,240	1,340,886	(349,534)
	71					
<b>Pre-65 Retirees</b>						
Single	0	1,385	1,247	14,963	0	0
<b>Post 65 - non-Medicare Retirees</b>						
Single	0	2,475	2,515	30,180	0	0
<b>Total</b>	<b>71</b>				<b>2,001,062</b>	<b>(349,534)</b>
<b>Dental Active Employees</b>						
Single	25	53	55	654	16,356	
Employee + 1	13	104	106	1,271	616	16,517
Family	35	169	173	2,072	1,418	72,517
Retirees	5					
<b>Total</b>	<b>78</b>				<b>105,390</b>	<b>(63,606)</b>
				<b>Total</b>	<b>2,106,453</b>	<b>(413,139)</b>

PROJECTED WAIVER COST			
	Preston		
	#		
Employees with Waiver	33	Waivers vary by CBA from \$500 to \$4,000.	Total 75,000

PROJECTED QUALIFYING EVENT COST			
	Preston	Premium	Budget
	#		
Employee plus 1	2	29,650	59,301
			Total 59,301

<b>Grand Total</b>	<b>1,827,615</b>	<b>(413,139)</b>
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- Note 1:** 2023-24 Dental rates 2% increase      2022-23 Dental rate increase 8.5%  
2023-24 Health rates no more than 8.4% increase      2022-23 Health rate increase 10.5%
- Note 2:** In 2022-23 both the Town of Preston and the Board of Education moved from CT Partnership 2.0 Plan to United Healthcare due to the projected increase of 10.5% for FY24.
- Note 3:** Firm Dental rates were received 1/31/23. Initial projected dental cost was \$112,000-savings of \$6,610.
- Note 4:** Overall Health Insurance increase of 7.1% reflects actual insurance usage by employees. There are 104 employees eligible for insurance coverage.
- Note 5:** After the annual enrollment period closes, employees may make changes only when a "Qualified Event" occurs. The IRS defines "Qualifying Events" as births, deaths, marriages, loss of spousal health coverage, etc.

2023-24 Utilities-Supplies  
Budget Assumptions

Budget Narrative

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The utilities and supplies budget is increasing by \$179,686 primarily due to a State of Connecticut mandated reading program that is estimated to cost \$126,000, and a 20% anticipated increase for natural gas and electricity. Fuel and heating oil costs were locked in at \$2.8674 and \$3.0509 respectively.

Utilities/ Supplies	
2019-20	\$301,654
2020-21	\$282,207
2021-22	\$307,561
2022-23	\$290,788
2023-24	\$470,474

Preston Board of Education  
Utilities and Supplies  
2023-24 Budget

Description	Account Number	2021-22 Budget	2022-23 Budget	2023-24 Budget Request	\$ Difference	% Change
Supplies*	10.5.5X.4700.2610.5612	\$51,027	\$51,027	\$61,778	10,751	21.1%
Reading Program **	10.5.5X.4700.2610.5612	\$0	\$0	\$126,000	126,000	n/a
Heating Oil- PVMS Bus Garage	10.5.58.4700.2610.5624	41,286	42,937	46,068	3,131	7.3%
Natural Gas - PPMS	10.5.58.4700.2610.5621	38,132	39,657	47,589	7,931	20.0%
Electricity - All Buildings	10.5.58.4700.2610.5622	175,866	155,866	187,039	31,173	20.0%
Fuel - Eqpt & Generators	10.5.58.4700.2610.5626	1,250	1,300	2,000	700	53.8%
<b>Total Utilities &amp; Supplies</b>		<b>\$307,561</b>	<b>\$290,788</b>	<b>\$470,474</b>	<b>179,686</b>	<b>61.8%</b>

**Notes:**

Partnered with the Town on Heating Oil, Fuel and Electricity - price locked in for FY24 at \$3.0509 per gallon  
Price for heating oil locked in at \$3.0509 and unleaded fuel at \$2.8674 with Dime Oil  
Natural Gas is supplied by Norwich Public Utilities, budgeting a 20% increase  
Eversource looking for a 40% increase, budgeting for 20%  
\* Adjustment based on shift of funds back to supplies from personnel  
\*\* State of CT mandated Reading Program





2023-24 Special Education Tuition  
Budget Assumptions

Budget Narrative

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Special Education is expected to increase next year by \$303,734 as a result of tuition costs.

Special Education Tuition	
2019-20	\$1,257,477
2020-21	\$1,365,098
2021-22	\$1,192,770
2022-23	\$1,367,113
2022-24	\$1,670,847

Preston Board of Education  
Special Education  
2023-24 Budget

Category	Account Number	2021-22 Budget	2022-23 Budget	2023-24 Budget	\$ Difference	% Change
SPED Contracted Services	10.5.58.4700.2120.5320	\$ 76,000	\$ 122,923	\$ 122,923	\$ -	0.0%
SPED Tuition - Designated High School	10.5.58.4700.2120.5312	547,841	647,344	336,619	\$ (310,725)	-48.0%
SPED Tuition - LHS Comp & Vo-AG	10.5.58.4700.2120.5312	26,022	26,542	156,920	\$ 130,378	491.2%
SPED Tuition - Magnet/Charter/North Stonington	10.5.58.4700.2120.5312	-	-	62,955	\$ 62,955	
SPED Tuition - Out of District-LEA-ESY	10.5.58.4700.2120.5312	517,496	497,684	902,820	\$ 405,136	81.4%
SPED - Vocational Services - Programs	10.5.58.4700.2120.5312	40,000	72,620	88,610	\$ 15,990	22.0%
SPED Tuition - Programs		1,207,359	1,367,113	1,670,847	303,734	22.2%
Excess Cost - LEA Placed	10.5.58.4700.1000.5314	(14,589)	-	-	-	0.0%
Total SPED Reimbursement		(14,589)	-	-	-	-
Total SPED Tuition & SPED Services		<u>\$ 1,192,770</u>	<u>\$ 1,367,113</u>	<u>\$ 1,670,847</u>	<u>\$ 303,734</u>	<u>22.2%</u>

Notes:

LEA - stands for Local Education Authority



2023-24 Plant Operations  
Budget Assumptions

Budget Narrative

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The proposed FY24 Plant Operations budget reflects an increase of \$39,559 primarily attributed to weed control and fertilization for both properties and replacement of an outdated oil tank at the bus garage.

Budget Drivers

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- Contracted Services \$22,351
- Non-Instructional Equipment \$11,700
- \$34,051**

Plant Operations	
2019-20	\$170,659
2020-21	\$147,288
2021-22	\$169,295
2022-23	\$194,060
2023-24	\$230,619

Preston Board of Education  
Plant Operations  
2023-24 Budget

Account/Description	2021-22 Budget	2022-23 Budget Request	2023-24 Budget Request	\$ Difference	% Change
<b>Staff Development</b>					
<b>10.5.58.4700.2600.5360</b>					
Training -certifications	1,000	2,000	2,000	-	
<b>Staff Development Total</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>2,000</b>	<b>-</b>	<b>0.0%</b>
<b>Refuse Removal</b>					
<b>10.5.58.4700.2600.5344</b>					
Refuse removal	12,022	12,022	12,022	-	
<b>Refuse Removal Total</b>	<b>12,022</b>	<b>12,022</b>	<b>12,022</b>	<b>-</b>	<b>0.0%</b>
<b>Utility Services &amp; Uniforms</b>					
<b>10.5.58.4700.2600.5610</b>					
Water Supply - PPMS - Mashantuckets	2,000	2,000	2,500	500	
Uniforms	4,000	4,000	4,000	-	
<b>Utility Services &amp; Uniforms Total</b>	<b>6,000</b>	<b>6,000</b>	<b>6,500</b>	<b>500</b>	<b>8.3%</b>
<b>Contract Services</b>					
<b>10.5.58.4700.2600.5430</b>					
Notech cascade water treatment PP boilers	1,456	1,528	1,723	195	
AC Units System	2,000	2,000	3,000	1,000	
Pump house water treatment (potassium)	3,000	3,000	3,000	-	
PVMS - water/oil monitoring			-	-	
Pump house inspection	300	300	300	-	
Extinguishers/ANSAL systems	1,600	1,600	1,600	-	
Kitchen hoods system inspection	900	900	1,100	200	
Boiler cleaning	4,800	4,800	4,800	-	
Chiller maintenance contract	1,584	1,584	1,584	-	
Fire detection/alarms/clocks	12,500	12,500	12,500	-	
Energy control-Tucker HVAC	7,000	7,000	7,000	-	
Genie scissor lift - annual certification	459	459	475	16	
Gym equipment/divider	2,070	2,350	2,465	115	
Service Station	3,000	3,000	3,000	-	
Elevators - certification/maintenance	3,609	3,609	3,609	-	
Eagle roofing - warranty maintenance	4,000	4,000	4,000	-	
Indoor Air Quality - AMP	2,500	2,500	3,000	500	
Fertilization/weed control	20,000	20,000	40,000	20,000	
Waltham Chemical	-	998	998	-	
Other Maintenance				-	
ACDC Generator	1,995	2,110	2,435	325	
<b>Contract Services Total</b>	<b>72,773</b>	<b>74,238</b>	<b>96,589</b>	<b>22,351</b>	<b>30.1%</b>



Preston Board of Education  
Plant Operations  
2023-24 Budget

**Repairs**

**10.5.58.4700.2600.5432**

Unexpected Repairs	20,000	25,000	25,000	-	
Asbestos Management Plan	-	-	-	-	
PVMS Door	3,000	3,000	-	(3,000)	
Elevator Weight Test-(done in 2020-every 5 years)	-	-	-	-	
Exterior Gym Trim	-	-	-	-	
PVMS Well Pumps	-	-	-	-	
PVMS Boiler new pump motor	-	5,000	-	(5,000)	
PVMS Actuators	6,000	6,000	6,000	-	
Chair lift PPMS Stage - Code Requirement			3,000	3,000	
<b>Repairs Total</b>	<b>29,000</b>	<b>39,000</b>	<b>34,000</b>	<b>(5,000)</b>	<b>-12.8%</b>

**Improvements and Maintenance**

**10.5.58.4700.2600.5430**

Septic cleaning (PPMS for FY24)	800	1,700	4,000	2,300	
PPMS gym floor refinishing	2,400	2,600	2,600	-	
PVMS Gym floor	-	2,000	2,000	-	
Restripe parking lots	2,500	2,500	2,500	-	
Cameras/DVR - upgrade/installation	3,000	3,000	3,000	-	
PVMS parking lot crack repair	-	-	-	-	
Water Tank Inspection (every 10 years)	-	3,500	-	(3,500)	
Shingle two sheds PP/Vets (every 30 years)	-	-	6,500	6,500	
Shingle generator shed PPMS (every 30 years)	-	3,200	-	(3,200)	
Perimeter Infrastructure	-	-	-	-	
Rebuild heat motor #5	-	-	-	-	
<b>Improvements and Maintenance Total</b>	<b>8,700</b>	<b>18,500</b>	<b>20,600</b>	<b>2,100</b>	<b>11.4%</b>

**Custodial/Maintenance Supplies**

**10.5.58.4700.2600.5642**

Filters / belts /motors	4,000	4,000	4,000	-	
Glycol 55 gallons	-	-	1,108	1,108	
Custodial supplies	32,000	35,000	38,000	3,000	
Clock replacements [4 clocks 2 per school]	500	-	500	500	
Vacuum replacements	800	800	800	-	
Paint for classrooms	500	500	800	300	
<b>Custodial/Maintenance Supplies total</b>	<b>37,800</b>	<b>40,300</b>	<b>45,208</b>	<b>4,908</b>	<b>12.2%</b>

**Non-Instructional Equipment**

**10.5.58.4700.2600.5730**

Floor Machine PPMS	-	-	-	-	
Unanticipated Equipment Repairs	-	-	-	-	
Rug shampoo machine	-	-	-	-	
Playground wood chips - PVMS	-	-	3,200	3,200	
Window Replacements - 5 @ PVMS	2,000	2,000	2,500	500	
Oil tank replacement - Bus Garage (1970)	-	-	8,000	8,000	
<b>Non-Instructional Equipment Total</b>	<b>2,000</b>	<b>2,000</b>	<b>13,700</b>	<b>11,700</b>	

<b>Total Plant Operations Budget</b>	<b>169,295</b>	<b>194,060</b>	<b>230,619</b>	<b>36,559</b>	<b>18.8%</b>
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2023-24 Secondary Education  
Budget Assumptions

Budget Narrative

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Secondary education is increasing by \$39,955.00 or 1.8% primarily due to fewer student enrollment at NFA and, higher enrollment and acceptance to state funded technical schools. Student choice or acceptance can impact the final number.

Secondary Tuition	
2019-20	\$2,211,496
2020-21	\$2,183,210
2021-22	\$2,103,308
2022-23	\$2,239,822
2022-24	\$2,279,777

Preston Board of Education Secondary Education/Tuition Breakout 2023-24

		2021-22 Enrollment Budget	2021-22 Rate Budget	2021-22 Tuition Budget	2022-23 Enrollment Budget	2022-23 Rate Budget	2022-23 Tuition Budget	2023-24 Enrollment Budget	2023-24 Rate Budget	2023-24 Tuition Budget
<b>Norwich Free Academy</b>										
Bill in arrears	NFA previous year	142	\$ 13,375	\$ 1,899,250	142	\$ 13,643	\$ 1,937,306	133	\$ 14,632	1,946,056
10.5.58.4700.2100.5310	<b>Regular Tuition - Designated High School</b>	142		1,899,250	142		1,937,306	133	14,632	1,946,056
<b>Ledyard HS - Comprehensive</b>										
Bills in arrears	grade 9			0	1	14,846	14,846	-	15,291	0
	grade 10			0	1	14,846	14,846	1	15,291	15,291
	grade 11			0	0	14,846	-	1	15,291	15,291
	grade 12	1	14,555	14,555	1	14,846	14,846	-	15,291	-
10.5.58.4700.2100.5316	Led H.S. Total	1		14,555	3		44,538	2		30,582
<b>Ledyard HS Vo-Ag</b>										
Bills real time	grade 9	5	7,061	35,305	3	7,202	21,606	1	7,418	7,418
	grade 10	3	7,061	21,183	5	7,202	36,010	3	7,418	22,254
	grade 11	4	7,061	28,244	3	7,202	21,606	5	7,418	37,090
	grade 12	3	7,061	21,183	4	7,202	28,808	3	7,418	22,254
	Led. VoAg Total	15		105,915	15		108,030	12		89,016
10.5.58.4700.2100.5316	<b>Regular Tuition - LHS Comp and Vo-AG Total</b>	16	0	120,470	18		152,568	14		119,598
<b>Griswold HS</b>										
Bills in arrears	grade 9				0	12,943	-	3	13,298	39,894
	grade 10				1	12,943	12,943	1	13,298	13,298
	grade 11	1	12,689	12,689	0	12,943	-	1	13,298	13,298
	grade 12	1	12,689	12,689	1	12,943	12,943	2	13,298	26,596
10.5.58.4700.2100.5310	<b>GHS Total</b>				2		25,886	7		93,086
<b>North Stonington HS</b>										
Bills real time	grades 9 - 12	0		0	5	12,943	64,715	5	12,187	60,935
10.5.58.4700.2100.5310	<b>Wheeler HS Total</b>	2		25,378	5		64,715	5	12,187	60,935
<b>Adult Ed - Norwich</b>										
	Norwich BOE			55,028			56,128			56,128
	<b>less State Aid</b>			(22,000)			(22,000)			(22,000)
10.5.58.4700.2100.5346	<b>Adult Ed Total</b>			33,028			34,128			34,128
<b>Magnet Schools</b>										
Bills real time	Three Rivers Middle College (LEARN)				0		-			
	Marine Science (LEARN)	3	6,252	18,756	3	6,253	18,759	3	6,440	19,320
	Science & Tech HS (NL)				0		-			-
	STEM Middle School Magnet (NL)				0		-			-
	Nathan Hale (NL)				0		-			-
	Regional Multicultural Magnet School (LEARN)	2	3,213	6,426	2	3,230	6,460	2	3,327	6,654
10.5.58.4700.2100.5318	Regular Tuition - Magnet Schools - Other	5		25,182	5		25,219	5		25,974
	Technical Schools				12			19		
	<b>Total Secondary and Magnet Tuition</b>	<b>165</b>		<b>\$ 2,103,308</b>	<b>184</b>		<b>\$ 2,239,822</b>	<b>185</b>		<b>\$ 2,279,777</b>

1.8%

**Notes:**

- NFA Enrollment excludes special education
- NFA & Ledyard Comprehensive pay in arrears
- Enrollment total does not include technical schools and private schools

18 NFA 8th graders not counted and 7 Griswold who bill in arrears

2023-24 Transportation  
Budget Assumptions

Budget Narrative

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The transportation budget is expected to remain flat across the board. In partnership with the Town, diesel prices were locked in at \$3.1166 per gallon and unleaded fuel was locked in at \$2.8674 per gallon for FY24.

Transportation	
2019-20	\$267,306
2020-21	\$243,342
2021-22	\$240,000
2022-23	\$189,200
2023-24	\$189,200



Preston Board of Education  
Transportation  
2023-24 Budget

Category	Account Number	2021 -22 Budget	2022-23 Budget Request	2023-24 Budget Request	\$ Difference	% Change
Transportation - Maintenance & Repairs	10.5.59.4700.2700.5445	\$ 60,000	\$ 45,000	\$ 45,000	\$ -	0.0%
Transportation Supplies	10.5.59.4700.2700.5610	14,000	10,000	10,000	-	0.0%
Transportation - Fuel	10.5.59.4700.2700.5626	65,000	65,000	65,000	-	0.0%
Employee Physicals	10.5.59.4700.2700.5250	2,500	1,400	1,400	-	0.0%
Transportation equipment	10.5.59.4700.2700.5730	7,500	5,000	5,000	-	0.0%
Training Materials/Software/Licenses	10.5.59.4700.2700.5360	18,000	18,000	18,000	-	0.0%
Transportation Contracted Services	10.5.58.4700.2700.4410	82,000	50,000	50,000	-	0.0%
<b>Transportation Magnet Grant</b>	10.5.59.4700.2700.5123	<b>(9,000)</b>	<b>(5,200)</b>	<b>(5,200)</b>	-	0.0%
<b>Total Transportation</b>		<b>\$ 240,000</b>	<b>\$ 189,200</b>	<b>\$ 189,200</b>	<b>\$ -</b>	<b>0.0%</b>

Diesel Estimate based on average usage

	<u>\$ per Gallon</u>	<u>Avg. Gallons</u>	<u>Est. Costs</u>
Diesel	3.1166	14,000	43,632
Unleaded*	2.8674	7,500	<u>21,506</u>
			65,138
Less amount allocated to Plants Ops			<u>(2,000)</u>
Total for Transportation			63,138

\*Includes Bus Garage and Buildings & Grounds vehicles



2023-24 Administrative  
Budget Assumptions

Budget Narrative

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Spending for district-wide functions is expected to increase next year by \$46,051 or by 7.4%. Higher costs are expected on FICA/Medicare due to salary increases and an increase in annuities based on collective bargaining unit employer share.

Administrative Budget Assumptions	Budget Impact
○ FICA/Medicare	\$33,046
○ Annuities	\$ 2,384
○ Retirement Incentive	\$15,000
○ All other	<u>(\$ 4,379)</u>
	\$46,051

Admin	
2019-20	\$506,749
2020-21	\$580,169
2021-22	\$597,412
2022-23	\$623,663
2022-24	\$669,715

Administration  
 Legal/Taxes/Insurance/Other Benefits  
 2023-24

Category	Account Number	2021-22 Budget	2022-23 Budget	2023-24 Budget Request	\$ Difference	% Change
Life/LTD Insurance	10.5.58.4700.4111.5221	\$8,600	\$8,772	\$8,772	\$0	0.0%
FICA/Medicare	10.5.58.4700.4111.5205	224,034	242,483	275,529	\$33,046	13.6%
Tuition Reimbursement	10.5.58.4700.4111.5230	10,000	10,000	10,000	-	0.0%
Unemployment Compensation	10.5.58.4700.4111.5225	7,756	11,000	5,500	(\$5,500)	-50.0%
Workers' Compensation	10.5.58.4700.4111.5223	88,729	93,166	100,718	\$7,552	8.1%
Annuity Payments	10.5.58.4700.4111.5224	59,950	66,510	68,894	\$2,384	3.6%
Retirement Incentive*	10.5.58.4700.4111.5240	11,948	-	15,000	15,000	N/A
Staff Development	10.5.58.4700.4111.5360	28,500	28,500	28,500	-	0.0%
Property/Liability Insurance	10.5.58.4700.4111.5330	79,339	83,306	76,875	(\$6,431)	-7.7%
Legal Services	10.5.58.4700.4111.5355	57,556	58,707	58,707	-	0.0%
SPED Legal Services	10.5.58.4700.4111.5358	11,000	11,220	11,220	-	0.0%
Travel/Meetings	10.5.58.4700.4111.5835	10,000	10,000	10,000	-	0.0%
Total- Legal/Taxes/Insurances/Other/Benefits		\$597,412	\$623,664	\$669,715	\$46,051	7.4%

\* Retirement incentive added after the FY23 budget approved



2023-24 Operational Support  
Budget Assumptions

Budget Narrative

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The proposed operational support budget is increasing by \$99,317 or by 43% from FY23. A building lease estimate of \$60,000 is anticipated due to a central office move to make room at the middle school for multiple class sizes. The expected increase in professional & technical services are attributable to the purchase of a budgeting communication tool and costs associated with substitutes, employment and hiring of support staff.

Budget Drivers

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- Dues and Fees \$ 7,450
- Professional & Technical Services \$22,872
- Building Lease \$60,000
- \$90,322

Operational Support	
2019-20	\$244,675
2020-21	\$216,114
2021-22	\$225,995
2022-23	\$230,819
2023-24	\$330,136

Preston Board of Education  
Operational Support  
2023-24 Budget

Category	Account Number	2021-22 Budget	2022-23 Budget	2023-24 Budget Request	\$ Difference	% Change
Telecommunications Services	10.5.58.4700.2115.5342	\$ 39,388	\$ 41,080	\$ 42,280	\$ 1,200	2.9%
Postage	10.5.58.4700.2115.5647	6,850	6,850	12,000	5,150	75.2%
Food Service Subsidy	10.5.58.4700.2115.5830	25,680	25,680	25,680	-	0.0%
Professional & Technical Services	10.5.58.4700.2115.5301	58,817	64,175	87,047	22,872	35.6%
District-wide Office Supplies	10.5.58.4700.2115.5611	22,000	22,000	22,000	-	0.0%
Instructional Equipment	10.5.58.4700.2115.5733	2,500	2,500	2,500	-	0.0%
Dues and Fees	10.5.58.4700.2115.5810	18,610	19,575	27,025	7,450	38.1%
Copier Leases	10.5.58.4700.2115.5402	52,150	48,959	51,604	2,645	5.4%
Building Lease	10.5.58.4700.2115.XXXX	-	-	60,000	60,000	n/a
<b>Total Operational Support</b>		<b>\$ 225,995</b>	<b>\$ 230,819</b>	<b>\$ 330,136</b>	<b>\$ 99,317</b>	<b>43.0%</b>



2023-24 Instructional Technology  
Budget Assumptions

Budget Narrative

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The instructional technology budget is expected to increase by \$64,222 or 25.4% primarily due to the increased costs associated with current software used for instructional purposes and the beginning stages of an asset replacement plan for chrome books, laptops and other technology equipment.

Budget Drivers

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- Technology Equipment \$28,773
- Software \$28,902
- \$57,675

IT	
2019-20	\$206,713
2020-21	\$231,546
2021-22	\$224,131
2022-23	\$252,493
2023-24	\$316,715

Preston Board of Education  
2023-24  
Instructional Technology Budget

Category	Account Number	2021-22 Budget	2022-23 Budget Request	2023-2024 Budget Request	\$ Difference	% Change
Technology Services	10.5.58.4700.2800.5440	\$ 69,557	\$ 77,453	\$ 85,000	\$ 7,547	9.7%
Technology Supplies	10.5.58.4700.2800.5614	8,750	12,750	16,750	4,000	31.4%
Technology Equipment	10.5.58.4700.2800.5730	34,677	34,677	58,450	23,773	68.6%
Technology Software	10.5.58.4700.2800.5660	111,147	127,613	156,515	28,902	22.6%
<b>Total Technology</b>		<b>\$ 224,131</b>	<b>\$ 252,493</b>	<b>\$ 316,715</b>	<b>\$ 64,222</b>	<b>25.4%</b>

Notes:

- ~ Technology Services - transitioned to LEARN as of FY23
- ~ Technology Equipment - Cost increase to begin a 5 year replacement plan for chromebooks, laptops, and other equipment

