



Town of Preston

AND



Preston

Board of Education

Approved

2022-2023 Budget

TOWN OF
PRESTON

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BOARD OF
EDUCATION

BUDGET
INFORMATION

TOWN
EXPENDITURES

TOWN REVENUE

BOARD OF
EDUCATION

TOWN PROFILE

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BOARD OF SELECTMEN BUDGET TRANSMITTAL LETTER

July 19, 2022

Dear Preston Residents:

We are pleased to report that the budgets for both the town and school district were approved by our citizens at the referendum on June 22, 2022.

We are also excited to report that this is our first-ever comprehensive budget book for use by citizens, staff, Boards, and Commissions. The budget book is a shared effort with the Board of Education to provide one source for budget information. The creation of this budget book may also be a useful tool for rating agencies when we have the need to issue debt.

The presentation format of the town budget has changed a bit. We have grouped programmatic areas together based on the State of Connecticut Office of Policy and Management, Uniform Chart of Accounts guidance. Each budget area is shown individually with a summary total for greater clarity.

Budget Considerations and Guidance

As we began the 2023 budget process, we acknowledged that the environment we continue to operate in is very uncertain with high inflation rates, supply chain, and demand issues, rising interest rates, and the war between Ukraine and Russia just to name a few.

Department managers, Boards and Commissions were requested to:

- keep their budgets flat wherever possible
- contact recurring vendors for pricing as well as any other changes
- evaluate new vendors for quotes for comparison purposes
- notify us in advance of submitting their budgets if there were any extenuating circumstances that needed additional discussion
- include essential non-capital larger expenditures needed by their department on their worksheet with the need, dollar amount, and justification in their budget narrative
- instructed that their overall budget submission not exceed 5% from this fiscal year 2022 budget unless there are extenuating circumstances (which again required advance conversation).

As in the past, they were provided the option of reallocating funds within their line items due to programming, historical data, or other pertinent needs and to include their rationale and justification for the reallocation in their narrative. You will see changes within their line items that represent their changes.

Salaries were not prepared by department heads, Boards and Commissions as they are prepared centrally. We are in the process of contracting for a comprehensive study of job classifications and compensation utilizing ARPA funds. This study is important for a variety of reasons including:

- fair and equitable pay grades, especially with the recent increases in the minimum wage,
- to provide a competitive wage analysis based on the market and comparable towns,
- attraction, retention, and recognition of employees
- to create career paths for growth and development within each position as well as for promotional and lateral opportunities

Key Budget Drivers

- **Salaries, Healthcare, FICA, and MERS** (pension) which comprise about 46% of the overall budget increase. The budgeted increase in salaries is 4.00%. The rationale for this increase was based on a comparison to Social Security with a COLA of 5.9%, inflation in general at 7 to 8%, and Connecticut Council of Municipalities Labor data and surrounding towns. The prior years' conservative increases of 1.5% and 2.00% were factored into the salary increase decision. Healthcare increase was projected to be at 8% due to employee changes in status with additional family plans. MERS is increasing its rates and the projected employer contributions are at an increase of 1.11%.

The part-time Admin line (Board of Selectmen budget) has been reallocated to the full-time and part-time salaries within the Treasurer's budget for payroll and accounting where it most appropriately belongs. The remaining in the Part-time Admin line (Board of Selectmen budget) is for recorder fees and other administrative needs as well as a small amount of funds for projects.

The Finance and Treasury department needs to be strengthened with additional support 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 segregation of duties and internal controls. Full implementation of Infinite Vision and other enhancements would help in these areas as well as improve efficiencies with further automation.

As was indicated last year, we still need to look at the overall organizational structure and staffing positions to realign and restructure to meet today's business needs. We need to adapt to short-term and long-term plans in order to maximize our resources.

- **Public Works** is again a larger driver for 2023 as there are many miles of road work as well as routine and preventative maintenance that needs to be done. This represents about 27% of the overall budget increase.

We allocated funds from the contractor and transfer station attendant line items to fund a full-time Public Works Maintainer 1. The increase for the wages of this position is

about \$2,700. This will allow more projects to be done in-house as well as provide coverage to the transfer station and snow plowing needs. Overtime has also been increased due to the number and frequency of storms throughout the year based on the past few seasons.

Double centerline striping instead of single line requires additional funding of \$9,000 (MUTCD requirement- Manual on Uniform Control Devices standard), and \$15,000 is needed to repair and restore the sweeper.

The road surfacing is being increased by \$30,000 as we transition to implementing the road management system which will largely be accomplished through the Capital Plan.

Most other categories that have an increase are due to inflation.

Town Aid Road (TAR) will now be a revenue versus an offset to the Public Works budget so this will be seen as an additional increase of roughly \$200,000, but it is simply moving it on the financial statements to be compliant with GAAP (Generally Accepted Accounting Principles) and doesn't impact the mill rate.

Other Important Budget Considerations:

- Technology encompasses all major department IT needs as well as software upgrades and the replacement of desktops so the expense isn't incurred all in one year. We are reliant on technology as an essential business function which must be secure and up to date. This represents about 4.75% of the overall budget increase and is directly contributed to security, inflation, and supply chain issues as well as demand.
- CIRMA includes our insurance projections for workers' compensation and property/liability, up to a 5% increase. 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 5-year historical average has been about \$13,000.
- The Fire and EMS Department's budget is relatively level with an additional \$7,000 included for turn out gear, which is being incorporated into the operating budget instead of the capital plan. The other increases are due to insurance premiums and inflation. We will be adding a full-time firefighter using ARPA funds.
- Capital Non-Recurring for the 10-year Revaluation and the Plan of Conservation and Development is being included for a total of \$30,000 or about 8.6% of the budget. This is to plan for these expenses over multiple years to avoid a large expenditure all at once.

The Government budget has an increase in dollar amount of slightly over \$347,000 or \$546,000 with the reallocation of TAR to a revenue instead of an offset to expenditures as explained in the Public Works section. 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 we did last year, we want to reaffirm the Board of Selectmen's commitment to the Preston community to maintain our property and equipment in good condition while balancing the increases in the budget. Last year, we discussed inflation and the fact that the price of goods and services rise over time; this is especially true this year. Certain industries have had even more pressure and these factors are beyond our control.

The Grand List has increased about 4% and is expected to increase again next year with the five-year statistical revaluation completed. This should help us with our budget and mill rate as we continue to work on longer forecasting and strategic plans. In addition, we are seeking to maximize our funding sources by evaluating where needs fit best: operating, capital planning, grants, or ARPA funds.

As we move forward, we need to strive to be prepared and to be **POISED FOR GROWTH**.

Sincerely,



Sandra Allyn-Gauthier
First Selectwoman

TOWN OF PRESTON
Budget FY23
July 1, 2022 through June 30, 2023

BUDGET SUMMARY		FY 2020 ACTUAL	FY 2021 ADOPTED	FY 2022 ADOPTED	FY 2023 DRAFT	FY22 to FY23 % Change	FY22-FY23 +/-
Expenses							
General Government Budget		3,773,358	3,870,369	4,021,136	4,568,124	8.6%	347,782
Board of Education Budget		11,794,392	12,241,318	12,482,057	13,459,495	7.8%	977,438
Debt Service (combine all bonds)		805,598	797,453	777,868	755,500	-2.9%	(22,368)
Total Expenses:		16,373,348	16,909,140	17,281,061	18,783,119	7.5%	1,302,852
Revenues							
Property Taxes		11,748,032	11,718,043	12,052,661	13,046,205	8.2%	993,544
State Revenues		4,505,917	4,143,581	4,145,884	4,348,778	4.9%	202,894
Local Revenues		402,437	659,284	422,516	488,136	15.5%	65,620
From Unassigned Fund Balance (Surplus) as Committed Fund Balance in Previous Year Audit Report		-	690,000	660,000	900,000	36.4%	240,000
Total Revenues:		16,656,386	17,210,908	17,281,061	18,783,119	8.7%	1,502,058
Property Tax Calculation							
Total Expenses:		16,691,237	16,909,140	17,281,061	18,783,119	7.5%	1,302,852
Less State Revenues (-TAR & LoCIP FY20-22; -LoCIP only for FY23)		(4,169,680)	(4,143,581)	(4,145,884)	(4,348,778)	4.9%	(202,894)
Less Local Revenues		(468,466)	(357,516)	(422,516)	(488,136)	15.5%	(65,620)
From Unassigned Fund Balance (Surplus) as Committed Fund Balance in Previous Year Audit Report		(650,000)	(690,000)	(660,000)	(900,000)	36.4%	(240,000)
Property Tax Needed:		11,403,091	11,718,043	12,052,661	13,046,205	8.2%	993,544
Projected mill rate:		26.43	26.93	26.94	27.88	3.5%	0.94
Grand List							
One mil		440,219,319	444,013,380	456,515,099	475,049,526	4.1%	12,501,719
One mil calculation based on this percentage		431,415	435,133	447,385	467,924	4.6%	12,252
Unassigned Fund Balance (Surplus)							
Contingency Fund (9.5% of Current Year's Budget)		1,555,468	1,606,368	1,641,701	1,784,396		
Cash Reserve		2,048,495	2,509,996	2,364,663	1,321,968		
Total Available Unassigned Fund Balance (Surplus):		3,603,963	4,116,364	4,006,364	3,106,364		

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\$550,000 added back to unassigned based on unspent BOE/BOS and expected revenues.



**TOWN OF PRESTON
 CHART OF ACCOUNTS
 Town Government
 General Fund
 Budget Accounts
 Updated July 20, 2022**

Account Segments

XX.X.XX.XXXX.XXXX.XXXX

XX	Fund
X	Element
XX	XX=Location for Expenditures or Type for Revenue
XXXX	XXXX=Function
XXXX	XXXX=Program
XXXX	XXXX=Object

Fund

10	General Fund
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Element

4	Revenue
5	Expense

Location Used for Revenue

41	Taxes
42	Licenses and Permits
43	Intergovernmental Revenue
44	Charges for Services
46	Investment Earnings
47	Rents and Royalties
48	Other Revenues

Location for Expenditures

71	Town Hall
72	Public Works Garage
73	Library
74	Senior Center
76	Fire/EMS
78	Parks and Recreation
80	Transfer Station

Function

4100	General Government
4200	Public Safety
4300	Public Works
4400	Health and Welfare
4500	Culture and Recreation
4600	Land Use
4700	Education
4800	Debt Service
4900	Capital Outlay

Program**General Government**

4111	Board of Selectmen
4113	Central Services
4117	Board of Finance
4131	Assessor
4137	Treasurer's Office
4139	Legal Services
4147	Town Clerk/Tax Collector
4149	Registrars of Voters
4153	Planning and Zoning
4157	Insurance//risk Management
4163	Inland Wetlands
4171	Conservation and Agricultural Commission
4188	Ethics Commission

Public Safety

4201	Resident Trooper
4203	Fire/EMS
4213	Building Department
4215	Animal Control

Public Works

4303	Public Works Department
4317	Transfer Station

Health and Welfare

4401	Public Health Administration
4419	Youth Services Bureau
4429	Senior Affairs

Culture and Recreation

4501	Library
4503	Parks and Recreation

OBJECTS FOR REVENUE**Taxes**

4410	Property Taxes Current Year
4111	Property Taxes Prior Year
4190	Tax Interest and Lien Fees
4195	Tax Refunds

Licenses and Permits

4220	Building Permits and Fees
4225	Building Education Fees
4235	License and Permit Fees
4290	Bingo

Intergovernmental Revenues

4331	Education Cost Sharing
4336	YSB State Grant
4340	LoCIP
4345	Town Aid Road
4350	Mashuntucket Pequot Grant
4360	State Property PILOT
4362	Judicial Branch
4363	Disabled Tax Relief
4364	Veteran's Tax Relief
4371	Resident State Trooper DUI Enforcement

Charges for Services

4401	Assessor Fees
4410	Town Clerk Fees
4411	Town Clerk MERS
4412	Planning and Zoning Fees
4413	Conservation Fees
4415	Town Clerk Historic Documents

Rents and Royalties

4448	Transfer Station Fees
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Investment Earnings

4610	Investment Income
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Rents and Royalties

4730	Senior Housing PILOT
4735	Telecommunications PILOT

Other Revenues

4800	Transfer Station Other (Scrap)
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Other Financing Sources

4920	Sale of Assets (Public Works)
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OBJECTS FOR EXPENDITURS**Wages**

5122	Bus Drivers
5129	Seasonal Employees
5151	Regular Employees
5158	Elected Officials
5171	Part-Time Employees
5190	Overtime

Employee Benefits

5220	Employer Share FICA and Medicare
5230	Pension
5260	Unemployment Compensation
5270	Workers' Compensation
5280	Health and Dental Insurance

Purchased Professional Services

5301	Professional and Technical Services
5302	Legal Services
5303	Public Works Consultant
5308	Physicals
5340	Other Professional Services
5341	Auditor
5353	Police Services
5352	Technology Support
5360	Staff Development
5380	Insurance Broker/Consultant

Purchased Property Services

5410	Hauling Fees
5402	Leases
5430	Repairs and Maintenance
5431	Building Maintenance
5442	Contracted Snow Removal
5445	Vehicle Maintenance

Other Purchased Services

5501	Shared Services (Assessor, Building Official, Public Works Consultant)
5530	Communications
5531	Postage
5540	Advertising (Legal Notices)
5595	SCRRRA Tipping Fees

Supplies

5610	Program Supplies
5615	Custodial Supplies
5621	Natural Gas
5622	Electricity
5624	Heating Oil
5626	Gasoline and Diesel
5627	Street Lights
5629	Uniforms
5642	Library Books
5645	Newspapers and Periodicals
5652	Firefighting Supplies
5660	Sand and Salt
5690	Other Supplies

Capital Assets

5730	Equipment
5734	Technology Hardware
5780	Capital (Other)

Miscellaneous

5800	Miscellaneous
5810	Dues and Fees

Other Objects

5902	Fund Transfers Out
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**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES SUMMARY**

Description	2020-2021	2021-2022	2022-2023		
	Actual	Approved Budget	Approved Budget	\$ Change	% Change
General Government					
Board of Selectmen	174,225	178,609	159,051	(19,558)	-11.0%
Central Services	184,618	211,215	227,457	16,242	7.7%
Board of Finance	31,016	24,775	24,525	(250)	-1.0%
Assessor	71,579	77,392	110,248	32,856	0.0%
Treasurer's Office	60,180	62,052	121,959	59,907	96.5%
Legal Services	20,683	26,000	26,000	-	0.0%
Employee Benefits	592,705	645,358	736,456	91,098	14.1%
Town Clerk/Tax Collector	145,743	151,253	156,078	4,825	3.2%
Registrar of Voters	36,220	43,021	44,172	1,151	2.7%
Planning and Zoning	90,583	95,783	118,302	22,519	0.0%
Zoning Board of Appeals	1,015	612	600	(12)	-2.0%
Insurance/Risk Management	109,288	114,565	128,310	13,745	12.0%
Inland/Wetlands	8,610	10,341	10,665	324	3.1%
Conservation and Agricultural Commission	3,090	4,372	4,372	-	0.0%
Ethics Commission	85	650	650	-	0.0%
Preston Redevelopment Agency	27,604	113,275	113,275	-	0.0%
Total General Government	1,557,243	1,759,273	1,982,120	222,847	12.7%
Public Safety					
Resident Trooper	335,785	355,579	285,300	(70,279)	-19.8%
Fire and EMS	714,244	727,233	765,640	38,407	5.3%
Building Department	67,934	74,521	77,784	3,263	4.4%
Animal Control	22,785	24,729	25,458	729	2.9%
Total Public Safety	1,140,748	1,182,062	1,154,182	(27,880)	-2.4%
Public Works					
Public Works Department	568,657	445,826	786,267	340,441	76.4%
Transfer Station	120,482	170,975	142,992	(27,983)	-16.4%
Total Public Works	689,139	616,801	929,259	312,458	50.7%
Health and Welfare					
Public Health Administration	59,236	60,404	62,304	1,900	3.1%
Youth Services Bureau	30,524	28,127	28,400	273	1.0%
Senior Affairs	60,211	73,696	78,303	4,607	6.3%
Total Health and Welfare	149,971	162,227	169,007	6,780	4.2%
Culture and Recreation					
Library	196,591	187,989	206,667	18,678	9.9%
Parks and Recreation	109,265	112,785	126,889	14,104	0.0%
Total Culture and Recreation	305,857	300,774	333,556	32,782	10.9%
Total General Government	3,842,957	4,021,137	4,568,124	546,987	% Change
Debt Service	797,453	777,868	755,500	(22,368)	-2.9%
Education	11,786,525	12,482,057	13,459,495	977,438	7.8%
Grand Total	16,426,935	17,281,062	18,783,119	1,502,057	8.7%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: BOARD OF SELECTMEN								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4600.4501.5164	10.5.71. 4100.4111.5151	Regular Employees Administrative Assistant	43,536	44,194	49,241	5,047	11.4%	
10.5.71.4100.4111.5160	10.5.71.4100.4111. 5158	Elected Officials First Selectperson	79,300	80,490	83,710	3,220	4.0%	
10.5.71.4100.4111.5161	10.5.71.4100.4111. 5158	Selectmen (2)	14,417	14,634	15,220	586	4.0%	
10.5.71.4100.4111.5171	10.5.71.4100.4111.5171	Part-Time Employees (Recorder) Various Positions	20,000	30,888	6,000	(24,888)	-80.6%	
	10.5.71.4100.4111.5171	BOS Recorder/LoCIP/Misc. Projects	3,200	-	-	-	n/a	
10.5.71.4100.4111.5186	10.5.71.4100.4111. 5171	Website Upkeep/Maintenance	3,106	4,203	-	(4,203)	-100.0%	
10.5.71.4100.4111.5835	10.5.71.4100.4111. 5580	Travel and Meeting Reimbursement	1,250	1,250	1,250	-	0.0%	
10.5.71.4100.4111.5610	10.5.71.4100.4111.5610	Program Supplies	2,450	2,950	3,630	680	23.1%	
		Total	167,259	178,609	159,051	(19,558)	-11.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: CENTRAL SERVICES							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	% Change
10.5.71.4100.4111.5301	10.5.71.4100. 4113 .5301	Professional and Technical Services	1,000	1,000	1,000	-	0.0%
10.5.71.4100.4111.5340	10.5.71.4100. 4113 .5340	Other Professional Services	1,500	1,500	-	(1,500)	-100.0%
10.5.71.4100.4111.5440	10.5.71.4100. 4113.5352	Technology Support	104,600	108,905	125,517	16,612	15.3%
10.5.71.4100.4111.5382	10.5.71.4100. 4113 .5382	Legal Notices	15,000	15,000	15,000	-	0.0%
10.5.71.4100.4111.5402	10.5.71.4100. 4113 .5402	Leases	10,200	11,800	12,000	200	1.7%
10.5.71.4300.4309.5336	10.5.71. 4100.4113.5430	Repairs and Maintenance	7,000	7,000	7,000	-	0.0%
10.5.71.4100.4111.5430	10.5.71.4100. 4113.5431	Building Maintenance	7,590	9,590	9,590	-	0.0%
10.5.71.4100.4111.5811	10.5.71.4100. 4113.5580	Communications	7,100	7,100	7,100	-	0.0%
10.5.71.4100.4111.5642	10.5.71.4100. 4113.5615	Custodial Supplies	9,125	12,480	12,480	-	0.0%
10.5.71.4100.4111.5622	10.5.71.4100. 4113.5622	Electricity (includes Historical Society)	16,700	18,840	18,840	-	0.0%
10.5.79.4500.4111.5621	10.5. 71.4100.4113.5622	Former Historical Society Electricity	-	-	-	-	n/a
10.5.71.4100.4111.5901	10.5.71.4100. 4113.5780	Capital Improvements	5,000	10,000	10,000	-	0.0%
10.5.71.4100.4111.5800	10.5.71.4100. 4113.5800	Miscellaneous	500	-	-	-	n/a
10.5.71.4100.4111.5810	10.5.71.4100. 4113.5810	Dues and Fees	7,880	8,000	8,930	930	11.6%
		Total	193,195	211,215	227,457	16,242	7.7%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: BOARD FINANCE								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Final Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4800.4190.5171	10.5.71. 4100.4117 .5171	Part-Time Employees (Recorder)	2,000	2,000	2,000	-	0.0%	
10.5.71.4800.4190.5301	10.5.71. 4100.4117 .5301	Professional and Technical Services	500	500	-	(500)	-100.0%	
10.5.71.4800.4190.5355	10.5.71. 4100.4117.5302	Legal Services	2,000	2,000	2,000	-	0.0%	
10.5.71.4800.4190.5332	10.5.71. 4100.4117.5341	Auditor	29,500	19,500	20,000	500	2.6%	
10.5.71.4800.4190.5660	10.5.71. 4100.4117.5352	Technology Support	275	275	275	-	0.0%	
10.5.71.4800.4190.5835	10.5.71. 4100.4117.5580	Travel and Meeting Reimbursement	500	500	250	(250)	-50.0%	
Total			34,775	24,775	24,525	(250)	-1.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: ASSESSOR								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4600.4501.5126	10.5.71. <u>4100.4131.5151</u>	Regular Employees						
		Assistant	30,027	30,478	31,697	1,219	4.0%	
10.5.71.4600.4501.5301	10.5.71. <u>4100.4131.5301</u>	Professional and Technical Services	-	-	5,000	5,000	n/a	
10.5.71.4600.4501.5165	10.5.71. <u>4100.4131.5501</u>	Shared Services (Assessor)	40,319	40,924	42,561	1,637	4.0%	
10.5.71.4600.4131.5835	10.5.71. <u>4100.4131.5580</u>	Travel and Meeting Reimbursement	3,165	3,165	3,165	-	0.0%	
10.5.71.4600.4600.5610	10.5.71. <u>4100.4131.5610</u>	Program Supplies	2,575	2,825	2,825	-	0.0%	
10.5.71.4600.4501.5901	10.5.71. <u>4100.4131.5902</u>	Transfer to Revaluation	-	-	25,000	25,000	n/a	
		Total	76,086	77,392	110,248	32,856	42.5%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: TREASURER'S OFFICE							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	% Change
		Regular Employees					
10.5.71.4350.4123.5163	10.5.71. 4100.4137.5151	Finance Director (20% Town/80% Board of Education)	25,313	25,693	33,136	7,443	29.0%
10.5.71.4350.4137.5166	10.5.71. 4100.4137.5151	Treasurer	31,806	32,284	66,248	33,964	105.2%
10.5.71.4350.4137.5171	10.5.71. 4100.4137.5151	Treasurer Assistant	100	200	18,700	18,500	9250.0%
10.5.71.4350.4137.5835	10.5.71. 4100.4137.5580	Travel and Meeting Reimbursement	1,100	1,100	1,100	-	0.0%
10.5.71.4350.4137.5610	10.5.71. 4100.4137.5610	Program Supplies	2,775	2,775	2,775	-	0.0%
		Total	61,094	62,052	121,959	59,907	96.5%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: LEGAL SERVICES								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	2022-2023 % Change	
10.5.71.4100.4139.5355	10.5.71.4100.4139. 5302	Legal Services	21,454	26,000	26,000	-	0.0%	
		Total	21,454	26,000	26,000	-	0.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

EMPLOYEE BENEFITS								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4100.4141.5202	10.5.71.4100.4141.5202	Health and Dental Insurance Employee Contributions	(82,653)	-	-	-	n/a	
10.5.71.4100.4141.5205	10.5.71.4100.4141. 5220	Employer Share FICA and Medicare	122,581	120,720	130,092	9,372	7.8%	
10.5.71.4100.4141.5210	10.5.71.4100.4141. 5230	Employer Share Pension	134,843	142,670	158,597	15,927	11.2%	
10.5.71.4100.4141.5225	10.5.71.4100.4141. 5260	Unemployment Compensation	-	-	-	-	n/a	
10.5.71.4100.4141.5201	10.5.71.4100.4141. 5280	Health and Dental Insurance	423,591	375,968	441,767	65,799	17.5%	
10.5.71.4100.4141.5380	10.5.71.4100.4141.5380	Health Insurance Consultant	6,000	6,000	6,000	-	0.0%	
Total			604,362	645,358	736,456	91,098	14.1%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: TOWN CLERK/TAX COLLECTOR								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	2022-2023 % Change	
10.5.71.4350.4147.5121	10.5.71. 4100 .4147. 5151	Regular Employees Assistants (2)	57,984	60,953	63,392	2,439	4.0%	
10.5.71.4350.4147.5162	10.5.71. 4100 .4147. 5158	Elected Officials Town Clerk/Tax Collector	58,768	59,650	62,036	2,386	4.0%	
10.5.71.4350.4135.5610	10.5.71. 4100 .4147. 5531	Postage	2,700	2,700	2,800	100	3.7%	
10.5.71.4350.4303.5835	10.5.71. 4100 .4147. 5580	Travel and Meeting Reimbursement	2,275	2,275	2,175	(100)	-4.4%	
10.5.71.4350.4147.5610	10.5.71. 4100 .4147. 5610	Program Supplies	24,975	25,675	25,675	-	0.0%	
		Total	146,702	151,253	156,078	4,825	3.2%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: REGISTRARS OF VOTERS								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4800.4186.5172	10.5.71. 4100.4149.5158	Elected Officials						
		Registrars of Voters	14,599	14,818	15,411	593	4.0%	
		Part-Time Employees						
10.5.71.4800.4186.5176	10.5.71. 4100.4149.5171	Deputy Registrars and Election Workers	13,721	13,927	14,485	558	4.0%	
10.5.71.4800.4186.5360	10.5.71. 4100.4149.5360	Staff Development	2,840	1,940	1,940	-	0.0%	
10.5.71.4800.4186.5835	10.5.71. 4100.4149.5580	Travel and Meeting Reimbursement	3,745	3,475	3,475	-	0.0%	
10.5.71.4800.4186.5610	10.5.71. 4100.4149.5610	Program Supplies	7,956	8,701	8,701	-	0.0%	
10.5.71.4800.4186.5810	10.5.71. 4100.4149.5810	Dues and Fees	160	160	160	-	0.0%	
		Total	43,021	43,021	44,172	1,151	2.7%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: PLANNING AND ZONING								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4600.4153.5175	10.5.71. 4100.4153.5151	Regular Employees						
		Planner	42,190	42,823	44,536	1,713	4.0%	
10.5.71.4600.4501.5121	10.5.71. 4100.4153.5151	Assistant	28,994	29,425	30,602	1,177	4.0%	
10.5.71.4600.4501.5174	10.5.71. 4100.4153.5151	Zoning Enforcement Officer	10,957	11,121	25,053	13,932	125.3%	
10.5.71.4600.4153.5171	10.5.71. 4100.4153.5171	Part-Time Employees (Recorder)	1,850	1,850	1,850	-	0.0%	
10.5.71.4600.4153.5301	10.5.71. 4100.4153.5301	Professional and Technical Services	3,599	3,599	3,633	34	0.9%	
10.5.71.4600.4153.5440	10.5.71. 4100.4153.5352	Technology Support	2,525	1,925	2,455	530	27.5%	
10.5.71.4600.4153.5360	10.5.71. 4100.4153.5360	Staff Development	940	910	1,445	535	58.8%	
10.5.71.4600.4153.5835	10.5.71. 4100.4153.5580	Travel and Meeting Reimbursement	700	300	300	-	0.0%	
10.5.71.4600.4153.5610	10.5.71. 4100.4153.5610	Program Supplies	2,575	2,770	2,825	55	2.0%	
10.5.71.4600.4153.5730	10.5.71. 4100.4153.5730	Equipment	550	550	-	(550)	-100.0%	
10.5.71.4600.4153.5810	10.5.71. 4100.4153.5810	Dues and Fees	625	510	603	93	18.2%	
10.5.71.4600.4153.5901	10.5.71. 4100.4153.5902	Transfer for the Plan of Conservation and Development	-	-	5,000	5,000	n/a	
		Total	95,505	95,783	118,302	22,519	23.5%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: ZONING BOARD OF APPEALS								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	% Change	
10.5.71.4600.4156.5171	10.5.71. 4100.4155 .5171	Part-Time Employees (Recorder)	612	612	600	(12)	-2.0%	
		Total	612	612	600	(12)	-2.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: INSURANCE/RISK MANAGEMENT								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4350.4125.5223	10.5.71. 4100.4157.5270	Workers' Compensation	64,250	66,180	69,500	3,320	5.0%	
10.5.71.4350.4125.5330	10.5.71. 4100.4157.5520	Property and Liability Insurance	46,950	48,385	58,810	10,425	21.5%	
		Total	111,200	114,565	128,310	13,745	12.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: INLANDS/WETLANDS								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4600.4163.5184	10.5.71. 4100 .4163. 5151	Regular Employees						
	10.5.71. 4100 .4163.5171	Inland/Wetlands Agent	7,971	8,091	8,415	324	4.0%	
10.5.71.4600.4163.5171	10.5.71. 4100 .4163.5171	Part-Time Employees (Recorder)	1,000	850	850	-	0.0%	
10.5.71.4600.4163.5835	10.5.71. 4100 .4163. 5580	Travel and Meeting Reimbursement	500	1,250	1,250	-	0.0%	
10.5.71.4600.4163.5810	10.5.71. 4100 .4163.5810	Dues and Fees	300	150	150	-	0.0%	
		Total	9,771	10,341	10,665	324	3.1%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: CONSERVATION AND AGRICULTURAL COMMISSION								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4800.4111.5171	10.5.71. 4100.4171 .5171	Part-Time Employees (Recorder)	1,122	1,122	1,122	-	0.0%	
10.5.71.4800.4111.5610	10.5.71. 4100.4171 .5610	Program Supplies	2,400	2,400	2,400	-	0.0%	
10.5.71.4800.4111.5810	10.5.71. 4100.4171 .5810	Dues and Fees	850	850	850	-	0.0%	
Total			4,372	4,372	4,372	-	0.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: ETHICS COMMISSION								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	2022-2023 % Change	
10.5.71.4800.4188.5171	10.5.71. 4100 .4188.5171	Part-Time Employees (Recorder)	300	300	300	-	0.0%	
10.5.71.4800.4188.5355	10.5.71. 4100 .4188. 5302	Legal Services	-	-	-	-	n/a	
10.5.71.4800.4188.5360	10.5.71. 4100 .4188.5360	Staff Development	50	50	50	-	0.0%	
10.5.71.4800.4188.5610	10.5.71. 4100 .4188.5610	Program Supplies	300	300	300	-	0.0%	
		Total	650	650	650	-	0.0%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

GENERAL GOVERNMENT: PRESTON REDEVELOPMENT AGENCY							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023		
			Budget	Budget	Approved Budget	\$ Change	% Change
10.5.71.4800.4198.5171	10.5.71. 4100 .4198.5171	Part-Time Employees	9,500	9,500	8,500	(1,000)	-10.5%
10.5.71.4800.4198.5111	n/a	Security	-	-	-	-	n/a
10.5.71.4800.4198.5355	10.5.71. 4100 .4198. 5302	Legal Services	10,000	10,000	2,000	(8,000)	-80.0%
10.5.71.4800.4198.5382	10.5.71. 4100 .4198.5382	Legal Notices	1,000	1,000	1,000	-	0.0%
10.5.71.4800.4198.5430	10.5.71. 4100 .4198.5430	Repairs and Maintenance	84,500	84,500	91,825	7,325	8.7%
10.5.71.4800.4198.5811	10.5.71. 4100 .4198. 5530	Communications	2,975	2,975	3,950	975	32.8%
10.5.71.4800.4198.5610	10.5.71. 4100 .4198.5610	Program Supplies	1,700	1,700	2,500	800	47.1%
10.5.71.4800.4198.5622	10.5.71. 4100 .4198.5622	Electricity	2,500	2,500	2,500	-	0.0%
10.5.71.4800.4198.5800	10.5.71. 4100 .4198.5800	Miscellaneous	1,100	1,100	1,000	(100)	-9.1%
		Total	113,275	113,275	113,275	-	0.0%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC SAFETY: RESIDENT TROOPER								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.71.4200.4201.5171	10.5.71.4200.4201.5171	Part-Time Employees	-	-	-	-	n/a	
10.5.71.4200.4201.5190	10.5.71.4200.4201.5190	Overtime	3,500	3,500	3,500	-		0.0%
10.5.71.4200.4201.5302	10.5.71.4200.4201. 5353	Resident Trooper Services	360,550	351,279	281,000	(70,279)		-20.0%
10.5.71.4200.4201.5610	10.5.71.4200.4201.5610	Program Supplies	800	800	800	-		0.0%
		Total	364,850	355,579	285,300	(70,279)		-19.8%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC SAFETY: FIRE AND EMS							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023		% Change
			Budget	Budget	Approved Budget	\$ Change	
		Regular Employees					
10.5.76.4200.4203.5167	10.5.76.4200.4203. 5151	Fire Chief	91,057	92,423	93,600	1,177	1.3%
10.5.76.4200.4203.5171	10.5.76.4200.4203. 5151	Fire Captain	52,121	52,903	55,020	2,117	4.0%
10.5.76.4200.4203.5121	10.5.76.4200.4203. 5151	Deputy Fire Marshal	500	500	-	(500)	-100.0%
10.5.76.4200.4203.5193	10.5.76.4200.4203. 5151	Firefighters/EMTS	350,335	355,590	370,314	14,724	4.1%
10.5.76.4200.4203.5201	10.5.76.4200.4203. 5280	Health and Dental Insurance	18,317	18,317	26,906	8,589	46.9%
10.5.76.4200.4203.5250	10.5.76.4200.4203. 5308	Physicals	1,200	1,200	1,200	-	0.0%
10.5.76.4200.4203.5119	10.5.76.4200.4203.5360	Staff Development	7,500	7,500	8,000	500	6.7%
10.5.76.4200.4203.5430	10.5.76.4200.4203.5430	Repairs and Maintenance	3,000	3,000	3,300	300	10.0%
10.5.76.4200.4203.5445	10.5.76.4200.4203.5445	Transportation Vehicle Repairs	7,000	9,000	9,000	-	0.0%
10.5.76.4200.4203.5330	10.5.76.4200.4203. 5520	Property and Liability Insurance	37,525	39,000	41,100	2,100	5.4%
10.5.76.4200.4203.5342	10.5.76.4200.4203. 5530	Communications	4,100	4,100	29,100	25,000	609.8%
10.5.76.4200.4203.5610	10.5.76.4200.4203.5610	Program Supplies	61,300	61,300	36,300	(25,000)	-40.8%
10.5.76.4200.4203.5622	10.5.76.4200.4203.5622	Electricity	17,000	17,000	17,500	500	2.9%
10.5.76.4200.4203.5624	10.5.76.4200.4203.5624	Heating Oil	11,000	11,000	12,200	1,200	10.9%
10.5.76.4200.4203.5626	10.5.76.4200.4203.5626	Gasoline and Diesel Fuel	13,800	13,800	13,800	-	0.0%
10.5.76.4200.4203.5652	10.5.76.4200.4203.5652	Firefighting Supplies	28,600	26,600	33,600	7,000	26.3%
10.5.76.4200.4203.5730	10.5.76.4200.4203.5730	Equipment	14,000	14,000	14,700	700	5.0%
		Total	718,355	727,233	765,640	38,407	5.3%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC SAFETY: BUILDING DEPARTMENT							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	% Change
10.5.71.4600.4501.5126	10.5.71. 4200.4213.5151	Regular Employees					
	10.5.71. 4200.4213.5171	Assistant	30,027	30,478	31,697	1,219	4.0%
10.5.71.4600.4155.5171	10.5.71. 4200.4213.5171	Part-Time Employees (Assistant Building Inspector)	1,500	1,500	1,500	-	0.0%
10.5.71.4600.4155.5173	10.5.71. 4200.4213.5501	Shared Services (Building Inspector)	36,789	37,341	38,835	1,494	4.0%
10.5.71.4600.4155.5835	10.5.71.4200. 4213.5580	Travel and Meeting Reimbursement	3,940	3,952	3,952	-	0.0%
10.5.71.4600.4155.5610	10.5.71. 4200.4213.5610	Program Supplies	1,250	1,250	1,800	550	44.0%
		Total	73,506	74,521	77,784	3,263	4.4%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC SAFETY: ANIMAL CONTROL								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
		Regular Employees						
10.5.71.4200.4201.5181	10.5.71.4200. <u>4215.5151</u>	Animal Control Officers	13,016	13,212	13,741	529	4.0%	
10.5.71.4200.4201.5191	10.5.71.4200. <u>4215.5580</u>	Travel and Meeting Reimbursement	4,717	4,717	4,717	-	0.0%	
10.5.71.4200.4201.5166	10.5.71.4200. <u>4215.5950</u>	Transfer to Treasurer (Dog Fund Account)	6,800	6,800	7,000	200	2.9%	
		Total	24,533	24,729	25,458	729	2.9%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC WORKS: PUBLIC WORKS DEPARTMENT								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	%	Change
		Regular Employees						
10.5.72.4300.4303.4390	10.5.72.4300.4303.4390	Town Aid Road Revenue (moved to revenue budget)	-	(199,216)	-	199,216		-100.0%
10.5.72.4300.4303.5177	10.5.72.4300.4303. 5151	Public Works Manager	56,005	71,050	73,892	2,842		4.0%
10.5.72.4300.4303.5178	10.5.72.4300.4303. 5151	CDL Drivers/Laborers (4)	187,903	192,524	255,225	62,701		32.6%
10.5.72.4300.4303.5190	10.5.72.4300.4303.5190	Overtime	17,668	17,668	24,700	7,032		39.8%
10.5.72.4300.4303.5301	10.5.72.4300.4303.5301	Professional and Technical Services	5,500	5,500	9,500	4,000		72.7%
10.5.72.4300.4303.5185	10.5.72.4300.4303. 5303	Public Works Director Consultant	14,738	3,900	4,050	150		3.8%
10.5.72.4300.4303.5336	10.5.72.4300.4303. 5430	Repairs and Maintenance	28,500	85,000	97,400	12,400		14.6%
10.5.72.4300.4303.5432	10.5.72.4300.4303.5432	Equipment Repairs	20,000	42,500	59,200	16,700		39.3%
10.5.72.4300.4303.5334	10.5.72.4300.4303. 5442	Contracted Snow Removal	28,000	24,000	12,000	(12,000)		-50.0%
10.5.72.4300.4303.5811	10.5.72.4300.4303. 5530	Communications	1,300	2,600	2,600	-		0.0%
10.5.72.4300.4303.5610	10.5.72.4300.4303.5610	Program Supplies	31,000	-	-	-		n/a
10.5.72.4300.4303.5621	10.5.72.4300.4303.5621	Natural Gas/Propane	1,000	1,000	1,000	-		0.0%
10.5.72.4300.4303.5622	10.5.72.4300.4303.5622	Electricity	7,500	7,500	9,000	1,500		20.0%
10.5.72.4300.4303.5624	10.5.72.4300.4303.5624	Heating Oil	600	600	600	-		0.0%
10.5.72.4300.4303.5626	10.5.72.4300.4303.5626	Gasoline and Diesel Fuel	25,500	31,000	38,000	7,000		22.6%
10.5.71.4300.4303.5800	10.5. 72 .4300.4303. 5627	Street Lights	8,200	8,200	8,200	-		0.0%
10.5.72.4300.4303.5642	10.5.72.4300.4303. 5629	Uniforms	1,000	2,000	4,000	2,000		100.0%
10.5.72.4300.4303.5643	10.5.72.4300.4303.5643	Maintenance Supplies	12,500	-	-	-		n/a
10.5.72.4300.4303.5649	10.5.72.4300.4303.5649	Road Resurfacing	50,000	90,000	120,000	30,000		33.3%
10.5.72.4300.4303.5650	10.5.72.4300.4303. 5660	Sand and Salt	40,000	50,000	53,000	3,000		6.0%
10.5.72.4300.4303.5651	10.5.72.4300.4303. 5690	Other Supplies (Spare Parts)	21,500	-	-	-		n/a
10.5.72.4300.4303.5730	10.5.72.4300.4303.5730	Equipment	6,000	6,000	7,400	1,400		23.3%
10.5.72.4300.4303.5800	10.5.72.4300.4303.5800	Miscellaneous	3,500	3,500	4,000	500		14.3%
10.5.72.4300.4303.5835	10.5.72.4300.4303.5835	Snow/Ice Control Meals	500	500	2,500	2,000		400.0%
n/a	n/a	LOCIP	44,626	-	-	-		n/a
		Total	613,040	445,826	786,267	340,441		76.4%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

PUBLIC WORKS: TRANSFER STATION								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023			
			Budget	Budget	Approved Budget	\$ Change	% Change	
10.5.80.4300.4317.5179	10.5.80.4300.4317.5179	Part-Time Employees	54,944	49,300	17,092	(32,208)	-65.3%	
10.5.80.4300.4317.5301	10.5.80.4300.4317.5301	Professional and Technical Services	19,200	-	-	-	n/a	
10.5.80.4300.4317.5402	10.5.80.4300.4317.5402	Leases	3,000	3,200	-	(3,200)	-100.0%	
10.5.80.4300.4317.5812	10.5.80.4300.4317. 5410	Hauling Fees	32,000	51,200	56,200	5,000	9.8%	
10.5.80.4300.4317.5336	10.5.80.4300.4317. 5430	Repairs and Maintenance	1,940	2,000	3,200	1,200	60.0%	
10.5.80.4300.4317.5811	10.5.80.4300.4317. 5530	Communications	500	800	900	100	12.5%	
10.5.80.4300.4317.5338	10.5.80.4300.4317. 5595	SCRRRA Tipping Fees	57,000	57,000	57,000	-	0.0%	
10.5.80.4300.4317.5610	10.5.80.4300.4317.5610	Program Supplies	1,375	1,375	2,000	625	45.5%	
10.5.80.4300.4317.5622	10.5.80.4300.4317.5622	Electricity	4,500	5,000	5,500	500	10.0%	
10.5.80.4300.4317.5624	10.5.80.4300.4317.5624	Heating Oil	600	600	600	-	0.0%	
10.5.80.4300.4317.5810	10.5.80.4300.4317.5810	Dues and Fees (DEEP)	500	500	500	-	0.0%	
Total			175,559	170,975	142,992	(27,983)	-16.4%	

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

HEALTH AND WELFARE: PUBLIC HEALTH ADMINISTRATION							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	Approved Budget	2022-2023 \$ Change	% Change
10.5.71.4400.4410.5301	10.5.71.4400. 4401 .5301	Professional and Technical Services	31,584	32,283	32,283	-	n/a
10.5.71.4400.4410.5340	10.5.71.4400. 4401 .5340	Other Professional Serices (Health District)	27,621	27,621	27,621	-	0.0%
10.5.71.4400.4410.5835	10.5.71.4400. 4401 . 5580	Travel and Meeting Reimbursement	-	-	-	-	n/a
10.5.71.4400.4410.5610	10.5.71.4400. 4401 .5610	Program Supplies	-	-	-	-	n/a
10.5.71.4400.4410.5800	10.5.71.4400. 4401 .5800	Miscellaenous	500	500	2,400	1,900	380.0%
Total			59,705	60,404	62,304	1,900	3.1%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

HEALTH AND WELFARE: YOUTH SERVICE BUREAU							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023		
			Budget	Budget	Approved Budget	\$ Change	% Change
10.5.71.4500.4419.5182	10.5.71. 4400 .4419. 5151	Regular Employees Coordinator	8,459	8,586	8,930	344	4.0%
10.5.71.4500.4419.5171	10.5.71. 4400 .4419.5171	Part-Time Employees (Youth)	-	-	850	850	n/a
10.5.71.4500.4419.5205	10.5.71. 4400 .4419. 5220	Employer Share FICA and Medicare	529	529	575	46	8.7%
10.5.71.4500.4419.5835	10.5.71. 4400 .4419. 5580	Travel and Meeting Reimbursement	200	200	200	-	0.0%
10.5.71.4500.4419.5610	10.5.71. 4400 .4419.5610	Program Supplies	18,512	18,512	17,795	(717)	-3.9%
10.5.71.4500.4419.5810	10.5.71. 4400 .4419.5810	Dues and Fees	300	300	50	(250)	-83.3%
Total			28,000	28,127	28,400	273	1.0%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

HEALTH AND WELFARE: SENIOR AFFAIRS							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023		% Change
			Budget	Budget	Approved Budget	\$ Change	
10.5.74.4400.4400.5122	10.5.74.4400. 4429 .5122	Bus Drivers	3,000	5,000	5,000	-	0.0%
10.5.74.4400.4400.5183	10.5.74.4400. 4429 .5183	Regular Employees					
		Director/Municipal Agent	39,798	40,395	42,011	1,616	4.0%
		Part-Time Employees					
10.5.74.4400.4400.5171	10.5.74.4400. 4429 .5171	Senior Center Staff	6,139	8,444	16,427	7,983	94.5%
10.5.74.4400.4400.5171	10.5.74.4400. 4429 .5171	Cleaning	2,056			-	n/a
10.5.74.4400.4400.5250	10.5.74.4400. 4429 .5308	Physicals (Drivers)	300	140	140	-	0.0%
10.5.74.4400.4400.5340	10.5.74.4400. 4429 .5340	Other Professional Services (Health Program)	150	100	100	-	0.0%
10.5.74.4400.4400.5445	10.5.74.4400. 4429 .5445	Vehicle Repairs and Maintenance	2,000	1,900	2,200	300	15.8%
10.5.74.4400.4400.5811	10.5.74.4400. 4429 .5580	Communications	1,715	2,400	2,500	100	4.2%
10.5.74.4400.4400.5610	10.5.74.4400. 4429 .5610	Program Supplies	13,866	11,642	6,100	(5,542)	-47.6%
10.5.74.4400.4400.5622	10.5.74.4400. 4429 .5622	Electricity	1,600	1,600	1,750	150	9.4%
10.5.74.4400.4400.5624	10.5.74.4400. 4429 .5624	Heating Oil	2,400	2,000	2,000	-	0.0%
10.5.74.4400.4400.5810	10.5.74.4400. 4429 .5810	Dues and Fees	75	75	75	-	0.0%
Total			73,099	73,696	78,303	4,607	6.3%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

CULTURE AND RECREATION: LIBRARY							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021	2021-2022	2022-2023		% Change
			Budget	Budget	Approved Budget	\$ Change	
10.5.73.4500.4501.5110	10.5.73.4500.4501. <u>5151</u>	Regular Employees Librarian	-	65,975	68,614	2,639	4.0%
10.5.73.4500.4501.5171	10.5.73.4500.4501.5171	Part-Time Employees	-	47,792	49,703	1,911	4.0%
10.5.73.4500.4501.5121	n/a	Library Staff (discontinued)	116,584	-	-	-	n/a
10.5.73.4500.4501.5205	10.5.73.4500.4501. <u>5220</u>	Employer Share FICA and Medicare	9,428	9,428	9,466	38	0.4%
10.5.73.4500.4501.5210	10.5.73.4500.4501. <u>5230</u>	Employer Share Pension	8,925	9,060	9,116	56	0.6%
10.5.73.4500.4501.5225	10.5.73.4500.4501. <u>5260</u>	Unemployment Compensation	-	-	1,000	1,000	n/a
10.5.73.4500.4501.5201	10.5.73.4500.4501. <u>5280</u>	Health and Dental Insurance	11,652	12,002	12,629	627	5.2%
10.5.73.4500.4501.5301	10.5.73.4500.4501.5301	Professional and Technical Services	4,000	1,000	5,000	4,000	400.0%
10.5.73.4500.4501.5440	10.5.73.4500.4501. <u>5352</u>	Technology Support	-	-	15,476	15,476	n/a
10.5.73.4500.4501.5402	10.5.73.4500.4501.5402	Leases	1,360	1,360	2,184	824	60.6%
10.5.73.4500.4501.5336	10.5.73.4500.4501. <u>5430</u>	Repairs and Maintenance	2,957	2,957	2,957	-	0.0%
10.5.73.4100.4111.5432	10.5.73. <u>4500.4501.5432</u>	Equipment Repairs	-	-	-	-	n/a
10.5.73.4500.4501.5330	10.5.73.4500.4501. <u>5520</u>	Property and Liability Insurance	-	-	700	700	n/a
10.5.73.4500.4501.5811	10.5.73.4500.4501. <u>5530</u>	Communications	1,000	1,040	1,284	244	23.5%
10.5.73.4500.4501.5610	10.5.73.4500.4501.5610	Program Supplies	21,155	18,087	4,000	(14,087)	-77.9%
10.5.73.4500.4501.5622	10.5.73.4500.4501.5622	Electricity	7,000	7,000	7,000	-	0.0%
10.5.73.4500.4501.5624	10.5.73.4500.4501.5624	Heating Oil	5,000	5,000	7,000	2,000	40.0%
10.5.73.4500.4501.5613	10.5.73.4500.4501. <u>5642</u>	Library Books	5,408	5,408	6,408	1,000	18.5%
10.5.73.4500.4501.5645	10.5.73.4500.4501.5645	Newspapers and Periodicals	2,300	1,000	1,000	-	0.0%
10.5.73.4500.4501.5660	10.5.73.4500.4501.5660	Software Support	2,380	2,380	4,430	2,050	86.1%
10.5.73.4500.4501.5810	10.5.73.4500.4501.5810	Dues and Fees	500	500	700	200	40.0%
10.5.73.4500.4501.5835	10.5.73.4500.4501.5835	Travel and Meeting Reimbursement	200	-	-	-	#DIV/0!
10.5.73.4500.4501.4390	10.5.73.4500.4501.4390	Revenue (Gifts and Donations)	(11,860)	(2,000)	(2,000)	-	0.0%
Total			187,989	187,989	206,667	18,678	9.9%

**TOWN OF PRESTON
2022-2023 BUDGET
EXPENDITURE ESTIMATES**

CULTURE AND RECREATION: PARKS AND RECREATION							
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021 Budget	2021-2022 Budget	2022-2023 Approved Budget	2022-2023 \$ Change	2022-2023 % Change
	10.5. 78 .4500.4503. 5151	Regular Employees					
10.5.71.4500.4503.5180	10.5. 78 .4500.4503. 5151	Director	36,242	36,786	39,351	2,565	7.0%
	10.5. 78 .4500.4503.5129	Seasonal Employees					
10.5.71.4500.4503.5129	10.5. 78 .4500.4503.5129	Summer Support Staff	24,317	24,867	25,862	995	4.0%
	10.5. 78 .4500.4503.5171	Part-Time Employees					
10.5.71.4500.4503.5171	10.5. 78 .4500.4503.5171	Office Assistant	13,112	13,582	14,126	544	4.0%
10.5.71.4500.4503.5171	10.5. 78 .4500.4503.5171	Recorder	1,020			-	#DIV/0!
10.5.78.4500.4503.5336	10.5.78.4500.4503. 5430	Repairs and Maintenance	23,000	23,000	23,000	-	0.0%
10.5.71.4500.4503.5835	10.5. 78 .4500.4503. 5580	Travel and Meeting Reimbursement	1,500	1,500	1,500	-	0.0%
10.5.71.4500.4503.5610	10.5. 78 .4500.4503.5610	Program Supplies	8,050	8,050	18,050	10,000	124.2%
10.5.71.4500.4503.5800	10.5. 78 .4500.4503.5800	Miscellaneous	5,000	5,000	5,000	-	0.0%
		Total	112,241	112,785	126,889	14,104	

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**TOWN OF PRESTON
2022-2023 BUDGET
REVENUES SUMMARY**

PROPERTY TAX REVENUES								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
10.4.00.0000.0000.4110	10.4. 41.4100.4135 .4110	Property Taxes Current Year	11,706,544	11,891,644	12,052,661	13,046,205	993,544	8.2%
10.4.00.0000.0000.4111	10.4. 41.4100.4135 .4111	Property Taxes Prior Years	60,000	182,775	110,000	125,000	15,000	13.6%
10.4.00.0000.0000.4190	10.4. 41.4100.4135 .4190	Tax Interest and Lien Fees	50,000	98,172	50,000	75,000	25,000	50.0%
10.4.00.0000.0000.4195	10.4. 41.4100.4135 .4195	Tax Refunds	-	-	-	-	-	n/a
		Total	11,816,544	12,172,591	12,212,661	13,246,205	1,033,544	8.5%

INTERGOVERNMENTAL REVENUES

Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
10.4.00.0000.0000.4335	10.4. <u>43.4700.4700.4331</u>	Education Cost Sharing	2,957,058	2,940,504	2,952,496	2,952,496	-	0.0%
10.4.00.0000.0000.4336	10.4. <u>43.4400.4419.4336</u>	YSB State Grant(s)	14,000	19,857	14,000	14,000	-	0.0%
10.4.00.0000.0000.4340	10.4. <u>43.4300.4303.4340</u>	LoCIP	44,626	-	-	-	-	#DIV/0!
10.4.00.0000.0000.4345	10.4. <u>43.4300.4303.4345</u>	Town Aid Road	199,275	199,216	-	199,206	199,206	#DIV/0!
10.4.00.0000.0000.4350	10.4. <u>43.4100.4111.4350</u>	Mashuntucket Pequot Grant	1,165,290	1,165,290	1,165,290	1,165,290	-	0.0%
10.4.00.0000.0000.4360	10.4. <u>43.4100.4111.4360</u>	State Property Pilot	7,233	7,233	14,098	14,436	338	2.4%
10.4.00.0000.0000.4362	10.4.43. <u>4100.4111.4362</u>	Judicial Branch	-	1,109	-	2,000	2,000	n/a
10.4.00.0000.0000.4363	10.4. <u>43.4100.4131.4363</u>	Disabled Tax Relief	-	434	-	350	350	n/a
10.4.00.0000.0000.4364	10.4. <u>43.4100.4131.4364</u>	Veteran's Tax Relief	-	1,214	-	1,000	1,000	n/a
10.4.00.0000.0000.4330	10.4. <u>43.4200.4201.4371</u>	Resident Trooper DUI Enforcement	-	-	-	-	-	n/a
10.4.00.0000.0000.4410	10.4. <u>43.4100.4111.4380</u>	Other Grants	-	3,433	-	-	-	n/a
n/a	n/a	FEMA Grants	-	-	-	-	-	n/a
n/a	n/a	Special Education Grant	-	-	-	-	-	n/a
71	n/a	Municipal Revenue Sharing	-	-	-	-	-	n/a
n/a	n/a	Elderly Tax Relief (Circuit Breaker)	-	-	-	-	-	n/a
Total			4,387,482	4,338,290	4,145,884	4,348,778	202,894	4.9%

LOCAL REVENUE								
Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
		Licenses and Permits						
10.4.00.0000.0000.4220	10.4. <u>42.4200.4213</u> .4220	Building Permits and Fees	50,000	106,159	55,000	60,000	5,000	9.1%
10.4.00.0000.0000.4246	10.4. <u>42.4200.4213.4225</u>	Building Education Fees						
10.4.00.0000.0000.4260	10.4. <u>42.4100.4111.4235</u>	License and Permit Fees	2,000	6,617	2,000	3,720	1,720	86.0%
10.4.00.0000.0000.4290	10.4. <u>44.4100.4111</u> .4290	BINGO	1,250	-	1,250	1,250	-	0.0%
		Charges for Services						
10.4.00.0000.0000.4246	10.4. <u>44.4100.4131.4401</u>	Assessor Fees	-	-	-	-	-	n/a
10.4.00.0000.0000.4801	10.4. <u>44.4100.4153.4404</u>	Planning and Zoning Fees	2,000	1,540	2,000	2,000	-	0.0%
10.4.00.0000.0000.4803	10.4. <u>44.4100.4171.4407</u>	Conservation Fees	-	-	-	-	-	n/a
10.4.00.0000.0000.4241	10.4. <u>44.4100.4147.4422</u>	Town Clerk Fees	50,000	115,849	70,000	80,000	10,000	14.3%
10.4.00.0000.0000.4244	10.4. <u>44.4100.4147.4423</u>	Town Clerk MERS	6,600	21,741	6,600	7,500	900	13.6%
10.4.00.0000.0000.4247	10.4. <u>44.4100.4147.4424</u>	Town Clerk Historic Documents	1,000	3,747	1,000	1,500	500	50.0%
10.4.00.0000.0000.4249	10.4. <u>44.4100.4147.4426</u>	Farmland Preservation Fees	500	596	500	500	-	0.0%
10.4.00.0000.0000.4410	10.4. <u>44.4200.4203.4438</u>	Firefighter/EMT Salaries	70,000	105,000	70,000	70,000	-	0.0%
10.4.00.0000.0000.4448	10.4. <u>44.4300.4317</u> .4448	Transfer Station Fees	10,000	10,346	10,000	20,000	10,000	100.0%
10.4.00.0000.0000.4410	10.4. <u>44.4100.4111.4483</u>	Other Fees	-	(337)	-	-	-	n/a
		Other Revenues						
10.4.00.0000.0000.4720	10.4. <u>47.4100.4111</u> .4720	Tower Rent (Sprint)	19,166	25,555	19,166	19,166	-	0.0%
10.4.00.0000.0000.4730	10.4. <u>47.4100.4111</u> .4730	Senior Housing PILOT	5,000	6,956	5,000	5,000	-	0.0%
10.4.00.0000.0000.4807	10.4. <u>47.4100.4111</u> .4807	Telephone/Cable Access	10,000	11,820	10,000	10,000	-	0.0%
10.4.00.0000.0000.4202	10.4. <u>48.4300.4303.4920</u>	Sale of Assets (Public Works)	-	6,000	-	-	-	n/a
10.4.00.0000.0000.4946	10.4. <u>48.4300.4317</u> .4946	Miscellaneous Fees/Landfill - Scrap	-	-	-	-	-	n/a
10.4.00.0000.0000.4410	10.4. <u>48.4100.4111.4983</u>	Other Revenues	-	598	-	-	-	n/a
n/a	n/a	Incinerator Host Town Agreement	-	-	-	-	-	n/a
		Total	227,516	422,187	252,516	280,636	28,120	11.1%

INVESTMENT INCOME

Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
10.4.00.0000.0000.4610	10.4. 46.4100.4111 .4610	Investment Income	20,000	6,267	10,000	7,500	(2,500)	-25.0%
		Total	20,000	6,267	10,000	7,500	(2,500)	-25.0%

OTHER FINANCING SOURCES

Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
n/a	10.4.49.4100.4190.4910	Reliance on Fund Balance	701,500	-	660,000	900,000	240,000	36.4%
		Total	701,500	-	660,000	900,000	240,000	36.4%

GRAND TOTAL

Original Infinite Visions Account	Updated Infinite Visions Account	Description	2020-2021		2021-2022	2022-2023		% Change
			Budget	Actual	Budget	Approved Budget	\$ Change	
		GRAND TOTAL	17,153,042	16,939,335	17,281,061	18,783,119	1,502,058	8.7%

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June 30, 2022

Preston Board of Education FY 23 Budget

Recover and Revitalize

Dear Preston Learning Community,

On March 31, 2022, the Preston Board of Education voted unanimously to move their budget forward to the Preston Board of Finance. The Board of Education's budget request was a \$977,184 increase over the previous budget. The townwide referendum held on June 22, 2022, approved both the town and the school district's proposed budgets.

As we move into FY 23, there will be nothing more important than sustaining staffing and creating programs that support student and staff recovery from the impact of the pandemic. It is a moral imperative. We are obligated at the outset to recognize the substantial disruption that COVID -19 has visited upon our community, our families, our staff, and our 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, academic recovery, and transformation.

To address the current circumstances and the pandemic's repercussions, we must encourage flexible, fluid, and dynamic new thinking that respectfully sets aside old processes and visions that do not apply. We are charged to assist our staff, families, community, and children in normalizing their world so that they can once again experience predictability, stability, sustained purpose, and success.

Our budget process is now framed as Student Population-Based Budgeting (SPBB) because we lead off our budget design process with students at the center of our discourse. We offer the following priorities and issues for consideration:

We recommended 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.

- **Recovery Strategies** - There are several recovery strategies supported by our Elementary and Secondary School Emergency Relief (ESSER) federal funding. In the near future, these strategies must, in the end, be embedded in our budget priorities and become part of our daily operations costs.
- **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) have 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, economic strains, and more have created an extraordinary need for more resources to be focused on wellness.
- **Social-Emotional Learning** - 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 SEL strategies for both students and staff.

- **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 response to the impact of the pandemic, and it must also begin to create developmental pathways for the expectations of new curriculum demands. Outdoor education spaces, spaces to create and build, equity reviews, and wellness are areas that will be looked at closely.
- **Technology** - Technology has moved up in priority to just behind safety and well-being! During this time of uncertainty, a portion of what has permanently changed is our reliance on technology. The district will need to be vigilant about maintaining technology upgrades and responding to technology safety and security upgrades and planning for repair and replacement as technology improves.
- **Summer School** - We have initiated an innovative general education summer school. At this time the ESSER federal grant is fully funding this effort. This offering will be crucial for our students who have worked bravely through virtual instruction and the school year's disruptions but have also lost that day-to-day face-to-face teacher-student interaction that is so valuable for learning. The summer program must be sustained. Therefore, we need to prepare for integrating the program into the local budget as federal dollars dry up.
- **Sustain PreK and School Teacher Staffing** - Class size is an issue that has come to the fore over the last years of COVID-19. Smaller class sizes are necessary to keep a modicum of social distancing, create safe spaces for learning, and work toward revitalization and recovery. Early childhood education is the foundation of the district's entire learning strategy.
- **Diversity, Equity, Inclusion (DEI)** - The district has held virtual meetings concerning access, equity, opportunity, and race. In FY 22 and FY 23, the district will take the next steps to expand the circle of engaged staff, parents, and students. In the review of concerns about this topic, a survey has been issued, and a need to purchase materials and invite guest speakers is planned. ESSER funds will defray some of these costs.
- **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. We are examining partnerships related to human resource management, technology, and insurance. As many already know, we have several innovative partnerships in place, including bulk purchasing and a shared finance director.

This year, as we have noted for the last several years, will be a challenging year because we are not adding or requesting any new programs yet our costs are going up due to supply chain disruptions, inflation, fixed costs, and cost increases across all areas of the budget. A budget is a monetary statement of the intentions of the district. The priorities stated above are essential to our improvement momentum 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,

A handwritten signature in blue ink that reads "Sean P. Nugent". The signature is written in a cursive style with a large, sweeping flourish at the end.

Sean P. Nugent
Preston Board of Education, Chair

A handwritten signature in black ink that reads "Roy M. Seitsinger, Jr.". The signature is written in a cursive style with a large, sweeping flourish at the end.

Roy M. Seitsinger, Jr.
Superintendent

2022-23
Board of Education
Budget Summary

	2021-22	2022-23		
	Budget	Budget Request	\$ Increase	% Change
Salaries	\$ 5,850,822	\$ 6,383,963	\$ 533,141	9.1%
Health	1,570,763	1,687,573	116,810	7.4%
Utilities/Supplies	307,561	290,788	(16,773)	-5.5%
Special Education Tuition	1,192,770	1,367,113	174,343	14.6%
Plant Operations	169,294	194,060	24,766	14.6%
Secondary Tuition	2,103,308	2,239,822	136,514	6.5%
Transportation	240,000	189,200	(50,800)	-21.2%
Administrative	597,412	623,663	26,251	4.4%
Operational Support	225,995	230,819	4,824	2.1%
Instructional Technology	224,131	252,493	28,362	12.7%
	\$ 12,482,056	\$ 13,459,494	\$ 977,438	7.8%



Budget Drivers

Salaries	54.5%
Health	12.0%
Special Education Tuition	17.8%
Secondary Tuition	14.0%
All others	1.7%
	<hr/> 100.0%

2022-23 Salaries and Wages
Budget Assumptions

Budget Narrative

The proposed FY23 budget continues the existing collective bargaining agreements with teachers (EAP), school administrators, bus drivers (CSEA) and support staff (MEUI).

The general wage increase for the EAP is 2.0%, administrators 2.0%, bus drivers 1.5 % (CSEA) and for our support staff (MEUI) 2.0%. Represented employees also earn step increases for additional years of service and teachers with advanced degrees are recognized in additional salary lanes.

Salaries	
2018-19	\$5,349,699
2019-20	\$5,607,421
2020-21	\$5,572,558
2021-22	\$5,850,822
2022-23	\$6,562,709

Federal Pandemic Relief	
Is this an area impacted by COVID-19	Yes
Plans include sustaining the Social Worker and Literacy teachers for recovery and revitalization strategies to be funded by federal assistance in the amount of \$129,946.	



Preston Board of Education
 Administrators - EAP Teachers
 2022-23 Budget

Building	Assignment	2021-22 Step	2022-23 Step	FTE	Salary Budget \$ 2021-22	Salary Budget \$ 2022-23
Itinerant Teachers						
10.5.58.4700.1000.5102						
Both	Music	Step 4 BA +15	Step 5 MA	1.00	58,305	70,065
Both	Art	Step Max MA + 15	Step Max MA + 15	1.00	93,839	95,716
					152,144	165,781
10.5.51.4700.1000.5102						
Both	Technology	Step 12 MA	Step 13 MA+15	1.00	81,881	91,643
Both	Phys Ed	Step 6 MA +15	Step 7 MA +15	1.00	74,648	77,958
					156,529	169,601
10.5.54.4700.1000.5102						
Both	Music	Step Max MA	Step Max MA	1.00	87,899	89,657
					87,899	89,657
10.5.58.4700.1000.5110						
Both	Library	Step Max MA	Step Max MA	1.00	87,899	89,657
					87,899	89,657
10.5.58.4700.1000.5107						
Both	School Social Worker	Step 5 MA	Step 6 MA	1.00	68,691	71,864
			ESSER/ARP Offset		(27,476)	(71,864)
					41,215	-
10.5.58.4700.1000.5108						
Both/SE	Speech/Lang	Step Max MA +30	Step Max MA +30	1.00	97,096	99,038
Both/SE	Speech/Lang	Step 7 MA+30	Step 8 MA+30	0.80	64,593	67,308
					161,689	166,346
Itinerant Teachers Total				8.80	687,375	681,042
Regular Education Teachers						
10.5.54.4700.1000.5102						
PVMS	Pre K	Step 8 MA	Step 9 MA	1.00	73,980	77,263
PVMS	Pre K	Step Max MA	Step Max MA	1.00	87,899	89,657
PVMS	Pre K		Step 7 MA	1.00	-	46,779
	Kindergarten Screening				3,000	3,000
					164,879	216,699
	Pre K Tuition				(50,000)	(100,000)
10.5.54.4700.1000.5102					(50,000)	(100,000)
PVMS	Gr 1	Step Max MA	Step Max MA	1.00	89,899	89,657
PVMS	Gr 1	Step 10 MA	Step 11 MA	1.00	77,515	81,291
PVMS	Gr 3	Step Max MA	Step Max MA	1.00	87,899	89,657
PVMS	Gr 2	Step 12 MA	Step 13 MA	1.00	81,881	86,018
PVMS	Gr 2	Step Max MA +15	Step Max MA +15	1.00	93,839	95,716
PVMS	Kindergarten	Step MA Max	Step MA Max	1.00	87,899	89,657
PVMS	Literacy/Math	Step Max MA+15	Step Max MA+15	1.00	93,839	95,716
	Less Title I Grant Offset				(20,000)	(10,000)
PVMS	Gr 4	Step Max MA	Step Max MA	1.00	87,899	89,657
PVMS	Gr 5	Step 6 MA	Step 7 MA	1.00	70,455	73,661
PVMS	Gr 5	Step Max MA + 30	Step Max MA + 30	1.00	97,096	99,038
PVMS	Gr 4	Step Max MA	Step Max MA	1.00	87,899	89,657
PVMS	Gr 3	Step 6 MA	Step Max MA+30	1.00	70,455	99,038
	Less Title I Grant Offset				(16,000)	-
PVMS	Gr 2	Step 7 MA	Step 8 MA	1.00	72,217	75,460
PVMS	Kindergarten	Step 7 MA	Step 8 MA	1.00	72,217	75,460
PVMS	World Lang	Step Max MA + 30	Step Max MA + 30	1.00	97,096	99,038
PVMS	Gr 4		Step Max MA	1.00	-	89,657
PVMS	Kindergarten		Step 5 MA	1.00	-	70,065
	Degree Credits				8,500	8,500
				21.00	1,240,605	1,486,943



Preston Board of Education
 Administrators - EAP Teachers
 2022-23 Budget

10.5.51.4700.1000.5102							
PPMS	Gr 6 -7	Step Max MA+30	Step 3 MA	1.00	97,096	66,446	
PPMS	Gr 7-8	Step 11 MA	Step 12 MA	1.00	79,697	83,519	
PPMS	Gr 7-8	Step Max MA	Step 7 MA	1.00	87,899	73,661	
PPMS	Gr 7-8	Step Max MA+30	Step Max MA+30	1.00	97,096	99,038	
PPMS	Spanish/EL	Step 10 MA	Step Max BA+15	1.00	77,515	63,009	
Less Title I Grant Offset					(30,000)	(50,000)	
PPMS	Gr 7-8	Step 11 MA+30	Step 12 MA+30	1.00	88,282	92,397	
PPMS	World Lang	Step Max MA	Step Max MA	1.00	87,899	89,657	
PPMS	Gr 6-8	Step Max MA	Step Max MA	1.00	87,899	89,657	
PPMS	LA/Resource		Step Max MA+30	1.00	-	99,038	
Degree credits					8,500	8,500	
Regular Education Teachers Total					9.00	2,037,367	2,318,564
Special Education Teachers							
10.5.58.4700.1000.5106							
PPMS	Psychologist	Step Max MA+30	Step Max MA+30	1.00	97,096	99,038	
IDEA 611 Grant Offset					(38,838)	(39,615)	
PVMS	Psychologist	Step 12 MA+30	Step 13 MA+30	1.00	90,585	95,087	
					148,843	154,510	
10.5.54.4700.1000.5103							
PVMS	ABA	Step 5 MA+15	Step 6 MA+15	1.00	72,863	76,141	
PVMS	Resource	Step Max MA	Step Max MA	1.00	87,899	89,657	
PVMS	Resource	Step Max MA+30	Step Max MA+30	1.00	97,096	99,038	
					257,858	264,836	
10.5.58.4700.1000.5118							
Substitute Teachers					96,000	98,000	
Summer School Teachers					14,500	14,500	
					110,500	112,500	
10.5.51.4700.1000.5103							
PPMS	SPED	Step 10 MA+30	Step 11 MA+30	1.00	85,977	90,048	
Less Title I Grant Offset					(10,000)	(10,000)	
PPMS	Resource	Step Max MA	Step Max MA	1.00	87,899	89,657	
Less Title I Grant Offset					(10,000)	(10,000)	
					153,876	159,705	
Special Education Teachers Total					7.00	671,077	691,551
Administration							
Both	Principal Designee	Administration			1,926	1,926	
10.5.58.4700.1000.5101							
Both	Superintendent				1.00	149,375	152,363
10.5.58.4700.1000.5101							
Both	SPED Director				0.45	58,183	60,528
CRF Grant Offset					(5,818)	-	
					52,364	60,528	
10.5.54.4700.1000.5101							
PVMS	Principal Elem				1.00	129,294	131,880
10.5.51.4700.1000.5101							
PPMS	Principal MS and Curriculum Director				1.00	129,294	131,880
					258,589	263,761	
10.5.58.4700.1000.5101							
Both	Business Manager				0.80	87,418	102,000
Administration Total					4.25	549,673	580,578
Certified Total					50.05	3,945,491	4,271,735



Preston Board of Education
2022-23 Stipend Budget

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



Preston Board of Education
MEUI Classified
2022-23 Budget

Bldg	DOH	NAME	FTE	STEP	2021-22 Budget \$	Rate \$ Per CBA	Daily Hrs	Wkly Hrs	PD and Extra Days \$	EC Degree Stipends \$	2022-23 Budget \$	
								184+3 days +11 holidays= 198 days				
Paraeducators												
PVMS	09/15/98		1.0	MAX	27,855	22.37	6.25	32.00	248.25	1,000.00	28,931	
PVMS	09/02/97		1.0	MAX	29,940	22.37	6.25	32.00	248.25	1,000.00	28,931	
		IDEA 619 Part B Grant offset			(5,573)						(5,786)	
		FTE	2.0									
										Net Preschool	52,076	
PVMS	11/17/95		1.0	MAX	28,691	22.37	6.25	32.00			27,683	
PVMS	09/17/97		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PVMS	08/17/92		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PVMS	09/01/90		1.0	MAX	27,606	22.37	6.25	32.00		1,000.00	28,683	
PVMS	09/01/92		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PVMS	01/01/94		1.0	MAX	37,249	22.37	6.25	32.00			27,683	
PVMS	01/27/14		1.0	9	20,889	18.61	6.25	32.00			23,030	
PPMS	11/29/17		1.0	8	20,122	18.08	6.25	32.00			22,374	
PVMS	10/30/19		1.0	8	22,706	18.08	6.25	32.00		1,000.00	23,374	
PVMS	01/10/20		1.0	8	18,902	18.08	6.25	32.00			22,374	
PVMS	08/24/20		1.0	8	18,902	18.08	6.25	32.00			22,374	
PVMS	08/25/20		1.0	8	18,902	18.08	6.25	35.00			22,374	
PVMS	02/17/21		1.0	MAX	-	22.37	6.25	32.00		1,000.00	28,683	
PVMS	03/12/21		1.0	MAX	-	22.37	6.25	32.00			27,683	
PVMS	07/12/21		1.0	9	-	18.61	6.25	32.00			23,030	
PVMS	08/18/21		1.0	MAX	-	22.37	6.25	32.00			27,683	
PVMS	01/28/22		1.0	8	-	18.08	6.25	32.00			22,374	
PVMS			1.0	8	-	18.08	6.25	32.00			22,374	
		Reading Club, After School Activities - 2 Paraeducators at PVMS 2 paras - \$22.37 * 1.75hrs * 3days * 28wks									3,300	
			FTE	18.0							Net PVMS	458,124
PPMS	02/23/17		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PPMS	01/02/92		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PPMS	08/01/94		1.0	MAX	26,606	22.37	6.25	32.00			27,683	
PPMS	02/24/21		1.0	8		18.08	6.25	32.00			22,374	
PPMS	02/18/21		1.0	8		18.08	6.25	32.00			22,374	
PPMS	10/28/21		1.0	8		18.08	6.25	32.00			22,374	
PPMS			1.0	8		18.08	6.25	32.00			22,374	
		Reading Club - 1 Paraeducator at PPMS - \$22.37 * 1.75hrs * 2days * 28 wks									-	
		Paraeducator Unified Club - 2 para - 1.75*22.37*15hrs									2,192	
		Paraeducator Fitness Club-hr 1*3x a week*36 wks \$19.20									1,000	
											2,074	
			FTE	7.0							Net PPMS	177,810
		SPED Instructional Aide Subs (Paras PVMS)			26,000						26,000	
		Homebound Tutors			8,500						8,500	
		SPED Summer School (Paras PVMS)			12,150						12,150	
										Total	46,650	
										Net Paraeducators	734,660	
Total Paraeducator FTE**			27.0									



Preston Board of Education
MEUI Classified
2022-23 Budget

Bldg	DOH	NAME	FTE	STEP	2021-22 Budget \$	Rate \$	Daily Hrs	Wkly Hrs	PD and Extra Days \$	EC Degree Stipends \$	2022-23 Budget \$
		Secretaries	FTE								
									184+20 +11 holidays = 215 days		
	05/11/15		1.0			21.08	7.50	40.00			33,992
	09/24/12		1.0			21.08	7.50	40.00			33,992
		Totals PVMS	2.0								67,983
	07/19/21		1.0			21.08	7.50	40			33,992
		Total PPMS	1.0								33,992
		Secretarial Subs			300	15.00		20			-
		Total Secretary FTE	3.0						Net Secretaries		102,275

Bldg	DOH	NAME	FTE	STEP	2021-22 Budget \$	Rate \$	Daily Hrs	Wkly Hrs	PD and Extra Days \$	EC Degree Stipends \$	2022-23 Budget \$
		Custodians									
									40 hrs per week = 2080 hours		
PVMS	29-Sep-08		1.0	MAX	39,811	19.91	8.00	40			41,413
PVMS	14-Mar-18		1.0	MAX	39,811	19.91	8.00	40			41,413
			2.0								82,826
both		Supervisor designee*				19.91		100			2,052
PVMS		Overtime Parks and Recreation Basketball			2,100	29.87					2,300
PVMS		Overtime - floors - snow			2,239	29.87	6.00	13			2,400
									Net PVMS		6,752
PPMS	23-Oct-08		1.0	MAX	39,811	19.91	8.00	40			41,413
PPMS	13-Sep-21		1.0	MAX	39,811	19.91	8.00	40			41,413
		Overtime - floors - snow			2,239	29.87	6.00	13			2,400
			2.0						Net PPMS		85,226
		Summer - 2 for 10 weeks, 5 days/week for 10 weeks			14,651						14,651
		Substitutes - 3 personal days each - Illness - 10 days each, other			10,652						10,652
											25,303
		Total Custodian FTE	4.0						Net Custodians		200,106
		Total MEUI FTE	34		860,920				Total MEUI		1,037,041

176,120 20.5%

* For coverage during Supervisor absences, pending collective bargaining

**27 Paraeducators budgeted for FY23

Database Manager Moved to Unaffiliated FY23



Preston Board of Education
CSEA
2022-23 Budget

Bus Drivers 10.5.59.4700.1000.5122

Driver #	Name	Hire Date	Yrs Svc as of 7/1/21	Step	Van or "S"	2020-21			2021-22			Yrs Svc as of 7/1/22	Van or "S"	2021-22										
						2021-22 Budget Rate \$	Package Hours	Daily Rate	2022-23 Budget Rate \$	Package Hours	Daily Rate			2022-23 Budget Rate \$	Package Hours	Daily Rate								
1		10/15/1990	31	3		21.70	6.50	141.05	21.70	6.50	141.05	32		22.03	6.50	143.20	22.03	6.50	143.20					
2		2/15/1995	26	3		21.70	7.75	168.18	21.70	7.75	168.18	27		22.03	7.75	170.73	22.03	7.75	170.73					
3		4/15/2001	20	3		21.70	6.50	141.05	21.70	6.50	141.05	21		22.03	6.50	143.20	22.03	6.50	143.20					
4		8/24/2007	14	3	v	20.70	6.00	124.20	20.70	6.00	124.20	15	v	21.03	6.00	126.18	21.03	6.00	126.18					
Resigned 10/21		11/2/2009	12	3	v	20.70	6.00	124.20	20.70	6.00	124.20	13		21.03	-	-	21.03	-	-					
5		8/1/2012	9	3		-	7.00	-	-	7.00	-	10		-	7.00	-	-	7.00	-					
6		6/7/2013	8	2		20.83	6.50	135.41	20.83	6.50	135.41	9		21.59	4.25	91.76	21.59	4.25	91.76					
7		9/6/2016	5	1	v	17.23	6.00	103.37	17.23	6.00	103.37	6	v	18.95	5.25	99.49	18.95	5.25	99.49					
Resigned 12/21		11/10/2016	5	1		18.23	6.50	118.48	18.23	6.50	118.48	6		18.95	-	-	18.95	-	-					
8		4/26/2017	4	1		18.23	6.50	118.48	18.23	6.50	118.48	5		18.95	6.50	123.18	18.95	6.50	123.18					
9		11/26/2018	3	1		18.22	6.50	118.43	18.22	6.50	118.43	4		18.95	6.50	123.18	18.95	6.50	123.18					
CRF Municipal Offset									(9,569)															
Esser II Offset									(14,354)															
10		12/21/2018	3	1	v	17.23	6.00	103.37	17.23	6.00	103.37	4	v	17.95	6.00	107.70	17.95	6.00	107.70					
Resigned 9/21		9/30/2019	2	0		17.79	6.50	115.66	17.79	6.50	115.66													
11		5/17/2021										1		20.71	6.50	134.62	20.71	6.50	134.62					
12		10/13/2021										1		21.59	6.00	129.54	21.59	6.00	129.54					
								322,971									328,662							
Allowance for Sick & Personal time								-									-							
Route Optimization								-									-							
Training (2 days per driver)								13,630									13,630							
Summer School - 5 weeks SPED								3,029									3,029							
Summer School - 5 weeks Regular Ed																								
Holiday Day premium																	300							
Overtime								-									-							
Sports & Field Trips								10,015									10,015							
Year End								3,750									3,750							
								30,424									30,724							
Total Bus Drivers 10.5.59.4700.1000.5122								353,395								359,386								
Admin. Asst./Dispatcher: 10.5.59.4700.1000.5121																								
									20.67	40	42,994									21.08	40	43,853		
Mechanics: 10.5.59.4700.1000.5112																								
									27.46	40	57,117									27.87	40	57,970		
Overtime									41.19	-	-									41.81	-	-		
									57,117								57,970							
Total Personnel								453,505								461,209								

Note: budget built by number of days



Preston Board of Education
Central Office
2022-23 Budget

<u>Position</u>	FTE	<u>Actual 2021-22</u>	<u>Budget 2022-23</u>
Exec Admin Asst	1.00	\$ 57,971	\$ 57,971
SPED Admin Asst	1.00	54,760	54,760
IDEA Grant		(5,476)	(5,476)
		49,284	49,284
Fiscal Assistant	1.00	57,717	57,717
B & G Supervisor	1.00	83,388	83,388
Overtime		9,941	9,941
Transportation Coord	1.00	79,560	79,560
Nurses			
School Nurse -salary	1.00	52,136	52,136
Admin stipend		2,400	2,400
School Nurse -salary	0.50	25,928	25,928
School Nurse -salary	0.50	33,037	33,037
Esser II Offset		(1,200)	(1,200)
		112,301	112,301
Nurse Subs		5,450	5,450
Occupational Therapist	0.80	47,801	47,801
IDEA Grant		(9,560)	(9,560)
		38,241	38,241
Admin. Asst./Database Mgr	1.00	49,730	49,730
CRF Grant Offset		(24,865)	-
		24,865	49,730
2021-22 Evaluation/Adjustments/COVID		-	15,064
Lunch Helpers		6,434	6,434
		6,434	6,434
Total	8.8	\$ 500,286	\$565,081



2022-23 Health Insurance Budget Assumptions

Budget Narrative

Health and dental coverage will be provided again by the Office of the State Comptroller's State Partnership Plan. Changes in plan design are negotiated at the State level. Health premium increases of 8.0% are expected. Dental premium has a projected 8% increase as well.

A combination of employees experiencing qualifying events and the expected 8.0% increase in premiums amount for the health insurance increase of 7.4% for FY23.

Expenditures are projected to be \$1,687,573. Including offsets from our collective bargaining agreements whereby all members of their respective contract will pay a higher percentage of the premium.

Health	
2018-19	\$1,103,660
2019-20	\$1,252,849
2020-21	\$1,419,786
2021-22	\$1,570,763
2022-23	\$1,687,573

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No





Preston Board of Education
Health Insurance
2022-23 Budget

2022-2023 Budget
Approved at Referendum

Description	2021-22	2022-23		
	Budget	Budget	\$ Change	% Change
Gross Health and Dental Insurance Costs	1,838,693	1,967,643	128,950	7%
Less Employee Contributions	(386,327)	(417,501)	(31,173)	8%
Projected Waiver Cost	64,400	82,875	18,475	29%
Projected Qualifying Events Cost - using (2) Employee+1	53,997	54,555	558	1%
Net Health and Dental Insurance Costs	1,570,763	1,687,573	116,810	7%

	Preston #	Monthly 2021-22	Rates 2022-23		Preston 2022-23	Contribution Employees
			Jul-22	Expected Annual		
Health Active Employees						
Single	16	983	1,062	12,742	203,868	
Employee + 1	19	2,105	2,273	27,278	518,276	
Family	32	2,572	2,778	33,334	1,066,693	(308,560)
	<u>67</u>					
Pre-65 Retirees						
Single	1	1,283	1,385	16,625	16,625	(16,625)
Post 65 - non-Medicare Retirees						
Single	1	2,292	2,475	29,698	29,698	(29,698)
Total	69				1,835,160	(354,883)
Dental Active Employees						
Single	23	53	58	693	15,932	
Employee + 1	13	104	112	1,345	653	17,488
Family	30	169	183	2,194	1,501	65,812
Retirees	5					
Total	71				99,233	(62,617)
					<u>1,934,393</u>	<u>(417,501)</u>

Note 1: 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.

Note 2: 2022-23 Dental rates at 8% increase 2021-22 Dental rate increase 7%
2022-23 Health rates at 8% increase 2021-22 Health rate increase 3%

Note 3: in 2016-17 both the Town of Preston and the Board of Education together joined the State of Connecticut's 220,000 member State Partnership Plan.

2022-23 Utilities-Supplies
Budget Assumptions

Budget Narrative

The utilities and supplies budget is decreasing by \$16,773 primarily to a reduction of \$20,000 in projected electricity costs. Fuel costs are estimated to increase by 4% due to the uncertainty in the current energy climate.

Utilities/ Supplies	
2018-19	\$269,782
2019-20	\$301,654
2020-21	\$282,207
2021-22	\$307,561
2022-23	\$290,788

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
Utilities and Supplies
2022-23 Budget

Description	Account Number	2020-21 Budget	2021-22 Budget	2022-23 Budget Request	\$ Difference	% Change
Supplies	10.5.5?.4700.2610.5612	\$40,750	\$51,027	\$51,027	-	0.0%
Heating Oil- PVMS Bus Garage	10.5.58.4700.2610.5624	\$39,320	41,286	42,937	1,651	4.0%
Natural Gas - PPMS	10.5.58.4700.2610.5621	\$35,805	38,132	39,657	1,525	4.0%
Electricity - All Buildings	10.5.58.4700.2610.5622	\$165,132	175,866	155,866	(20,000)	-11.4%
Fuel - Eqpt & Generators	10.5.58.4700.2610.5626	\$1,200	1,250	1,300	50	4.0%
Total Heat/Energy		\$282,207	\$307,561	\$290,788	(16,773)	-5.45%

Notes:

Partnered with the Town on Heating Oil, Fuel and Electricity

Natural Gas is supplied by Norwich Public Utilities

Eversource asked for a 2% increase in Supply and a 6% decrease in Delivery - Public Utilities Regulatory Authority (PURA)



2022-23 Special Education Tuition Budget Assumptions

Budget Narrative

Special Education is expected to increase next year by \$174,343 or 14.6% primarily due to the increase in special education contracted services and a 2% increase in tuition costs along with increases in enrollment.

SPED Tuition	
2018-19	\$1,405,928
2019-20	\$1,257,477
2020-21	\$1,365,098
2021-22	\$1,192,770
2022-23	\$1,367,113

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
Special Education
2022-23 Budget

Category	Account Number	2020-21 Budget	2021-22 Budget	2022-23 Budget	\$ Difference	% Change
SPED Contracted Services	10.5.58.4700.2120.5320	\$ 146,000	\$ 76,000	\$ 122,923	\$ 46,923	61.7%
Medicaid Reimbursements	10.5.58.4700.2120.4390	-	-	-	-	0.0%
SPED Tuition - Designated High School	10.5.58.4700.2120.5312	583,676	547,841	647,344	99,503	18.2%
SPED Tuition - LHS Comp & Vo-AG	10.5.58.4700.2120.5312	50,000	26,022	26,542	520	2.0%
SPED Tuition - Magnet Schools-Charter-Other	10.5.58.4700.2120.5312	7,208	-	40,188	40,188	0.0%
SPED Tuition - Out of District - LEA Placed	10.5.58.4700.2120.5312	544,997	517,496	457,496	(60,000)	-11.6%
SPED - Vocational Services - Programs	10.5.58.4700.2120.5312	40,696	40,000	72,620	32,620	81.6%
SPED Tuition - Programs		1,372,577	1,207,359	1,367,113	159,754	13.2%
Excess Cost - LEA Placed	10.5.58.4700.1000.5314	(7,479)	(14,589)	-	14,589	-100.0%
Total SPED Reimbursement		(7,479)	(14,589)	-	14,589	-100.0%
Total SPED Tuition & SPED Services		\$1,365,098	\$1,192,770	\$1,367,113	\$ 174,343	14.6%



2022-23 Plant Operations Budget Assumptions

Budget Narrative

The proposed FY23 Plant Operations budget reflects an increase of \$24,765 primarily attributed to increases in costs for state mandated inspections, maintenance and repairs.

Budget Drivers

○	Repairs	\$10,000
○	Improvements & Maintenance	\$ 9,800
○	Supplies	<u>\$ 2,500</u>
		<u>\$22,300</u>

Plant	
Operations	
2018-19	\$177,076
2019-20	\$170,659
2020-21	\$147,288
2021-22	\$169,295
2022-23	\$194,060

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
Plant Operations
2022-23 Budget

Account/Description	2021-22 Budget	2022-23		% Change
		Budget Request	\$ Difference	
Staff Development				
10.5.58.4700.2600.5360				
Training -certifications	1,000	2,000	1,000	
Staff Development Total	1,000.00	2,000.00	1,000.00	100%
Refuse Removal				
10.5.58.4700.2600.5344				
Refuse removal	12,022	12,022	-	
Refuse Removal Total	12,022	12,022	-	0%
Utility Services & Uniforms				
10.5.58.4700.2600.5610				
Water Supply - PPMS - Mashantuckets	2,000	2,000	-	
Uniforms	4,000	4,000	-	
Utility Services & Uniforms Total	6,000	6,000	-	0%
Contract Services				
10.5.58.4700.2600.5430				
Notech cascade water treatment PP boilers	1,456	1,528	72	
Broad Brook	2,000	2,000	-	
Pump house water treatment (potassium)	3,000	3,000	-	
PVMS - water/oil monitoring			-	
Pump house inspection	300	300	-	
Extinguishers/ANSAL systems	1,600	1,600	-	
Kitchen hoods system inspection	900	900	-	
Boiler cleaning	4,800	4,800	-	
Chiller maintenance contract	1,584	1,584	-	
Fire detection/alarms/clocks	12,500	12,500	-	
Energy control	7,000	7,000	-	
Genie scissor lift - annual certification	459	459	-	
Gym equipment/divider	2,070	2,350	280	
Service Station	3,000	3,000	-	
Elevators - certification/maintenance	3,609	3,609	-	
Eagle roofing - warranty maintenance	4,000	4,000	-	
Indoor Air Quality - AMP	2,500	2,500	-	
Fertilization/weed control	20,000	20,000	-	
Waltham Chemical (not included in FY22 - \$959)	-	998	998	
Other Maintenance			-	
ACDC Generator	1,995	2,110	115	
Other			-	
Bus garage heating oil tank replacement	-	-	-	
Contract Services Total	72,773	74,238	1,465	2.0%



Preston Board of Education
Plant Operations
2022-23 Budget

Account/Description	2021-22 Budget	2022-23 Budget Request	\$ Difference	% Change
Repairs				
10.5.58.4700.2600.5432				
Unexpected Repairs	20,000	25,000	5,000	
Asbestos Management Plan	-	-	-	
PVMS Door	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	-	
Repairs Total	29,000	39,000	10,000	34.5%
Improvements and Maintenance				
10.5.58.4700.2600.5430				
Septic cleaning	800	1,700	900	
PPMS gym floor refinishing	2,400	2,600	200	
PVMS Gym floor	-	2,000	2,000	
Restripe parking lots	2,500	2,500	-	
Cameras/DVR - upgrade/installation	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)	-	-	-	
Shingle generator shed PPMS (every 30 years)	-	3,200	-	
Perimeter Infrastructure	-	-	-	
Rebuild heat motor #5	-	-	-	
Improvements and Maintenance Total	8,700	18,500	9,800	12.6%
Custodial/Maintenance Supplies				
10.5.58.4700.2600.5642				
Filters / belts /motors	4,000	4,000	-	
Glycol 55 gallons	-	-	-	
Custodial supplies	32,000	35,000	3,000	
Clock replacements [4 clocks 2 per school]	500	-	(500)	
Vacuum replacements	800	800	-	
Paint for classrooms	500	500	-	
Custodial/Maintenance Supplies total	37,800	40,300	2,500	6.6%



Preston Board of Education
Plant Operations
2022-23 Budget

Account/Description	2021-22 Budget	2022-23 Budget Request	\$ Difference	% Change
Non-Instructional Equipment				
10.5.58.4700.2600.5730				
Floor Machine PPMS	-	-	-	
Unanticipated Equipment Repairs			-	
Rug shampoo machine	-	-	-	
Playground wood chips - PVMS	-	-	-	
Window Replacements - 5 @ PVMS	2,000	2,000	-	
Non-Instructional Equipment Total	2,000	2,000	-	
Total Plant Operations Budget	169,295	194,060	24,765	14.6%



2022-23 Secondary Education Budget Assumptions

Budget Narrative

All secondary education tuition is increasing by 2% along with a total of 184 students enrolled in local high schools the increase totals \$136,514.00 or a 6.5%.

Secondary	
Tuition	
2018-19	\$2,240,983
2019-20	\$2,211,496
2020-21	\$2,183,210
2021-22	\$2,103,308
2022-23	\$2,239,822

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
 Secondary Education
 2022-2023 Budget

	2020-21 Enrollment Budget	2020-21 Rate Budget	2020-21 Tuition Budget	2021-22 Enrollment Budget	2021-22 Rate Budget	2021-22 Tuition Budget	2022-23 Enrollment Budget	2022-23 Rate Budget	2022-23 Tuition Budget
Norwich Free Academy									
NFA previous year	163	\$13,375	\$2,180,052	142	\$13,375	\$1,899,250	142	\$13,643	\$1,937,306
10.5.58.4700.2100.5310 Regular Tuition - Designated High School	163	12,985	2,116,555	142		1,899,250	142		1,937,306
Ledyard HS - Comprehensive									
grade 9		14,063	0			0	1	14,846	14,846
grade 10		14,063	0			0	1	14,846	14,846
grade 11		14,063	0			0	0	14,846	-
grade 12	1	14,063	14,063	1	14,555	14,555	1	14,846	14,846
10.5.58.4700.2100.5316 Led H.S. Total	1		14,063	1		14,555	3		44,538
Ledyard HS Vo-Ag									
grade 9	2	7,096	14,192	5	7,061	35,305	3	7,202	21,606
grade 10	3	7,096	21,288	3	7,061	21,183	5	7,202	36,010
grade 11	2	7,096	14,192	4	7,061	28,244	3	7,202	21,606
grade 12	1	7,096	7,096	3	7,061	21,183	4	7,202	28,808
Led. VoAg Total	8		56,768	15		105,915	15		108,030
10.5.58.4700.2100.5316 Regular Tuition - LHS Comp and Vo-AG Total	9	0	70,831	16	0	120,470	18		152,568
Griswold HS									
grade 9							0	12,943	-
grade 10							1	12,943	12,943
grade 11				1	12,689	12,689	0	12,943	-
grade 12				1	12,689	12,689	1	12,943	12,943
10.5.58.4700.2100.5310 GHS Total							2		25,886
Wheeler HS									
grades 9 - 12				0		0	5	12,943	64,715
10.5.58.4700.2100.5310 Wheeler HS Total				2		25,378	5		64,715
Adult Ed - Norwich									
Norwich BOE			53,168			55,028			56,128
<i>less State Aid</i>			(19,751)			(22,000)			(22,000)
10.5.58.4700.2100.5346 Adult Ed Total			33,417			33,028			34,128
Magnet Schools									
Three Rivers Middle College (LEARN)		6,070	0				0		-
Marine Science (LEARN)	1	6,070	6,070	3	6,252	18,756	3	6,253	18,759
Science & Tech HS (NL)		3,407	0				0		-
STEM Middle School Magnet (NL)	2	3,300	6,600				0		-
Nathan Hale (NL)		3,407	0				0		-
Regional Multicultural Magnet School (LEARN)	2	3,120	6,240	2	3,213	6,426	2	3,230	6,460
10.5.58.4700.2100.5318 Regular Tuition - Magnet Schools - Other	5		18,910	5		25,182	5		25,219
Technical Schools							12		
Total Secondary and Magnet Tuition	177		\$2,239,713	165		\$2,103,308	184		\$ 2,239,822

NFA Enrollment excludes special education
 NFA & Ledyard Comprehensive pay in arrears



2022-23 Transportation Budget Assumptions

Budget Narrative

The transportation budget is expected to decrease by \$50,800 or 21.2%. Transportation repair costs are down due to the purchase of new school buses a couple of years ago. The use of contracted services is expected to decrease. Implementation and training of route optimizing software is almost complete and upkeep of software and licenses are expected. The magnet school grant reimbursement projected for next year is decreasing due to the number of students attending magnet schools.

○ Repairs and Maintenance	(\$15,000)
○ Contracted Services	(\$32,000)
○ Magnet School Grant	<u>\$3,800</u>
	(\$43,200)

Transportation	
2018-19	\$284,801
2019-20	\$267,306
2020-21	\$243,342
2021-22	\$240,000
2022-23	\$189,200

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
Transportation
2022-23 Budget

Category	Account Number	2020-21 Budget	2021 -22 Budget	2022-23 Budget Request	\$ Difference	% Change
Transportation - Maintenance & Repairs	10.5.59.4700.2700.5445	\$ 82,000	\$ 60,000	\$ 45,000	\$ (15,000)	-25.0%
Transportation Supplies	10.5.59.4700.2700.5610	4,200	14,000	10,000	(4,000)	-28.6%
Transportation - Fuel	10.5.59.4700.2700.5626	69,236	65,000	65,000	-	0.0%
Employee Physicals	10.5.59.4700.2700.5250	2,800	2,500	1,400	(1,100)	-44.0%
Transportation equipment	10.5.59.4700.2700.5730	-	7,500	5,000	(2,500)	-33.3%
Training Materials/Software/Licenses	10.5.59.4700.2700.5360	900	18,000	18,000	-	0.0%
Transportation Contracted Services	10.5.58.4700.2700.4410	97,206	82,000	50,000	(32,000)	-39.0%
Transportation Magnet Grant	10.5.59.4700.2700.5123	(13,000)	(9,000)	(5,200)	3,800	58%
Total Transportation		\$ 243,342	\$ 240,000	\$ 189,200	\$ (50,800)	-21.2%



2022-23 Administrative
Budget Assumptions

Budget Narrative

Spending for district-wide functions is expected to increase next year by \$26,252 or by 4.4%. This is primarily attributable to expected insurance premiums from CIRMA for property, liability and, workers compensation coverages. 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	\$18,449
○ Annuities	\$ 6,560
○ Workers Comp./Property/Liability	\$ 5,042
○ All other	<u>(\$7,161)</u>
	\$33,252

Admin	
2018-19	\$555,748
2019-20	\$506,749
2020-21	\$580,169
2021-22	\$597,412
2022-23	\$623,663

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Administration
 Legal/Taxes/Insurance/Other Benefits
 2022-23

Category	Account Number	2020-21 Budget	2021-22 Budget	2022-23 Budget Request	\$ Difference
Life/LTD Insurance	10.5.58.4700.4111.5221	\$8,200	\$8,600	\$8,772	\$172
FICA/Medicare	10.5.58.4700.4111.5205	\$202,176	224,034	242,483	18,449
Tuition Reimbursement	10.5.58.4700.4111.5230	\$10,000	10,000	10,000	-
Unemployment Compensation	10.5.58.4700.4111.5225	\$7,756	7,756	11,000	3,244
Workers' Compensation	10.5.58.4700.4111.5223	\$86,145	88,729	93,166	4,437
Annuity Payments	10.5.58.4700.4111.5224	\$50,603	59,950	66,510	6,560
Retirement Incentive	10.5.58.4700.4111.5240	\$38,000	11,948	-	(11,948)
Staff Development * incl. school site allocations	10.5.58.4700.4111.5360	\$21,705	28,500	28,500	-
Property/Liability Insurance	10.5.58.4700.4111.5330	\$77,028	79,339	83,306	3,967
Legal Services	10.5.58.4700.4111.5355	\$57,556	57,556	58,707	1,151
SPED Legal Services	10.5.58.4700.4111.5358	\$11,000	11,000	11,220	220
Travel/Meetings	10.5.58.4700.4111.5835	\$10,000	10,000	10,000	-
Cybersecurity - CIRMA			-	-	-
Total- Legal/Taxes/Insurances/Other/Benefits		<u>\$580,169</u>	<u>\$597,412</u>	<u>\$623,664</u>	<u>\$26,252</u>



2022-23 Operational Support
Budget Assumptions

Budget Narrative

The proposed operational support budget is increasing by \$4,824 or by 2.1% from FY22. The expected telecommunications and professional technical services are the major increases. The copier leases that were in transition to a new vendor has been completed and new pricing is in place.

Budget Drivers

- Telecommunications \$1,692
- Professional & Technical Services \$5,358
- Copier/Printer leases (\$3,191)
- \$3,859**

Operational Support	
2018-19	\$235,585
2019-20	\$244,675
2020-21	\$216,114
2021-22	\$225,995
2022-23	\$230,819

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
Operational Support
2022 - 23 Budget

Category	Account Number	2020-21 Budget	2021-22 Budget	2022-23 Budget Request	\$ Difference
Telecommunications	10.5.58.4700.2115.5342	39,388	\$ 39,388	\$ 41,080	\$ 1,692
Postage	10.5.58.4700.2115.5647	6,850	6,850	6,850	-
Food Service Subsidy	10.5.58.4700.2115.5830	25,680	25,680	25,680	-
Professional & Technical Services	10.5.58.4700.2115.5301	58,817	58,817	64,175	5,358
District-wide Office Supplies	10.5.58.4700.2115.5611	22,000	22,000	22,000	-
Instructional Equipment	10.5.58.4700.2115.5733	2,500	2,500	2,500	-
Dues and Fees	10.5.58.4700.2115.5810	18,610	18,610	19,575	965
Copier Leases	10.5.58.4700.2115.5402	52,150	52,150	48,959	(3,191)
Total Operational Support		\$225,995	\$ 225,995	\$ 230,819	\$ 4,824



2022-23 Instructional Technology
Budget Assumptions

Budget Narrative

The instructional technology budget is expected to increase by \$28,362 or 12.7% primarily due to the increased costs associated with current software used for instructional purposes. IT support services are expected to increase in costs due to an increase in time support services are available.

Budget Drivers

- Technology Services \$ 7,896
- Software \$16,466
- \$24,362**

IT	
2018-19	\$208,542
2019-20	\$206,713
2020-21	\$231,546
2021-22	\$224,131
2022-23	\$252,493

Federal Pandemic Relief	
Is this an area impacted by COVID-19?	No



Preston Board of Education
2022-23
Instructional Technology Budget

Category	Account Number	2020-21 Budget	2021-22 Budget	2022-23 Budget Request	\$ Difference	% Change
Technology Services	10.5.58.4700.2800.5440	\$67,600	\$ 69,557	\$ 77,453	\$ 7,896	11.4%
Technology Supplies	10.5.58.4700.2800.5614	\$8,750	8,750	12,750	4,000	45.7%
Technology Equipment	10.5.58.4700.2800.5730	\$34,677	34,677	34,677	-	0.0%
Technology Software	10.5.58.4700.2800.5660	\$120,519	111,147	127,613	16,466	14.8%
Total Technology		\$231,546	\$ 224,131	\$ 252,493	\$ 28,362	12.7%



Preston, Connecticut

4,657

General

ACS, 2015–2019

	Preston	State
Land Area <i>mi</i> ²	31	4,842
Population Density <i>people per mi</i> ²	151	738
Number of Households	1,830	1,370,746
Median Age	45.9	41.0
Median Household Income	\$79,444	\$78,444
Poverty Rate	6%	10%

Economy

Top Industries

CT Department of Labor, 2019

	Employment	Employers	Av. Wages
1 Local Government	221	13	\$47,796
2 Accommodation & Food Services	171	12	\$19,336
3 Construction	85	20	\$59,268
4 Admin. & Support & Waste Mgmt	63	9	\$81,653
5 Retail Trade	45	8	\$26,679
All Industries	734	103	\$41,940

SOTS Business Registrations

Secretary of the State, June 2021

Total Active Businesses 405

New Business Registrations by Year

2001	25	2006	30	2011	10	2016	31
2002	34	2007	20	2012	25	2017	21
2003	18	2008	14	2013	17	2018	27
2004	24	2009	24	2014	19	2019	23
2005	32	2010	20	2015	16	2020	31

Key Employers

Data from municipalities, 2021

- Swift Innovations LLC
- Olivers Supermarket
- Awnings of Eastern Connecticut
- Piela Electric Inc
- B & B Transportation

Demographics

ACS, 2015–2019

Age Distribution

Age Group	Preston	State
Under 10	553 (12%)	11%
10 to 19	528 (11%)	13%
20 to 29	539 (12%)	13%
30 to 39	410 (9%)	12%
40 to 49	506 (11%)	13%
50 to 59	920 (20%)	15%
60 to 69	638 (14%)	12%
70 to 79	389 (8%)	7%
80 and over	174 (4%)	5%

Race and Ethnicity

Race/Ethnicity	Preston	State
Asian <i>Non-Hispanic (NH)</i>	5%	4%
Black <i>NH</i>	<1%	10%
Hispanic or Latino/a <i>Of any race</i>	<1%	16%
White <i>NH</i>	86%	67%
Other <i>NH, incl. American Indian, Alaska Native, Native Hawaiian or Pacific Islander</i>	8%	3%

Language Spoken at Home

Language	Preston	State
English	78%	91%
Spanish	12%	0%

Educational Attainment

Education Level	Preston	State
High School Diploma Only	27%	32%
Associate Degree	8%	10%
Bachelor's Degree	12%	22%
Master's Degree or Higher	12%	17%

Housing

ACS, 2015–2019

Metric	Preston	State
Median Home Value	\$247,600	\$275,400
Median Rent	\$1,338	\$1,180
Housing Units	2,002	1,516,629

Housing Type	Preston	State
Owner-Occupied	66%	85%
Detached or Semi-Detached	64%	95%
Vacant	9%	10%

Schools

CT Department of Education, 2020-21

School Districts

School District	Available Grades	Total Enrollment	Pre-K Enrollment	4-Year Grad Rate (2018-19)
Preston School District	PK-8	405	28	-
Statewide	-	513,079	15,300	88%

Smarter Balanced Assessments

Met or exceeded expectations, 2018/19

	Math	ELA
Preston School District	51%	63%
Statewide	48%	56%

Preston, Connecticut

4,657

Labor Force

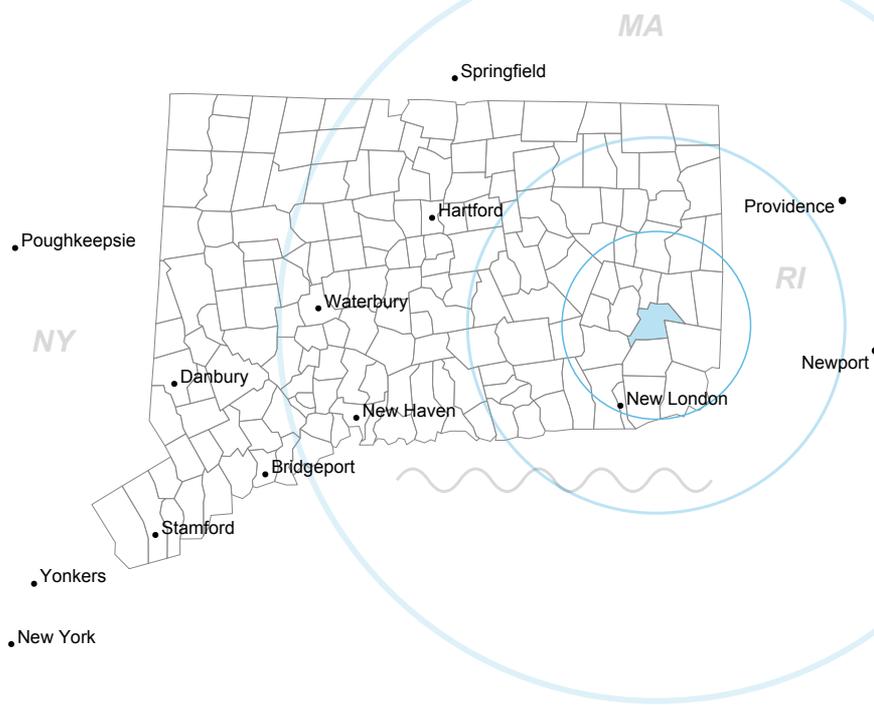
CT Department of Labor, 2020

	Preston	State
Employed	2,113	1,724,621
Unemployed	231	148,010

Unemployment Rate	8	10%
Self-Employment Rate*	10	10%

*ACS, 2015-2019

Catchment Areas of 15mi, 30mi, and 60mi



Access

ACS, 2015-2019

	Preston	State
Mean Commute Time <i>Pre-Covid</i>	26 min	26 min
No Access to a Car	2	9%
No Internet Access	12	16%

Commute Mode

Public Transport	0	5%
Walking or Cycling	0	3%
Driving	86	94%
Working From Home <i>Pre-Covid</i>	5	5%

Public Transit

CTtransit Service	-
Other Public Bus Operations	-
Train Service	-

Fiscal Indicators

CT Office of Policy and Management, SFY 2017-18

Municipal Revenue

Total Revenue	\$16,899,085
Property Tax Revenue	\$10,990,701
<i>per capita</i>	\$2,343
<i>per capita, as % of state av.</i>	77%
Intergovernmental Revenue	\$5,608,380
Revenue to Expenditure Ratio	97%

Boston*

Municipal Expenditure

Total Expenditure	\$17,341,460
Educational	\$12,994,197
Other	\$4,347,263

Grand List

Equalized Net Grand List	\$653,887,459
<i>per capita</i>	\$140,985
<i>per capita, as % of state av.</i>	92%
Comm./Indust. Share of Net Grand List	16%

Actual Mill Rate	24.00
Equalized Mill Rate	16.62

Municipal Debt

Moody's Rating	-
Total Indebtness	\$9,535,000
<i>per capita</i>	\$2,056
<i>per capita, as % of state av.</i>	80%
<i>as percent of expenditures</i>	55%

Annual Debt Service	\$773,025
<i>as % of expenditures</i>	4%



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About Town Profiles

The Connecticut Town Profiles are two-page reports of demographic and economic information for each of Connecticut's 169 municipalities. Reports for 2016-2019 are available from profiles.ctdata.org.

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