

Town of Preston



2021-2022
Annual Report

MESSAGE FROM THE BOARD OF FINANCE

One of the responsibilities of the Board of Finance is to prepare and publish the Annual Report. The report must include the reports of town officers required by law, a statement of the amount received for Town Aid Road and its use, and any other matters the Board deems appropriate. Required reports include the comments and recommendations of the Auditors, the Annual Report of the Board of Education and Superintendent, the Annual Report of the Town Director of Health, and the Annual Report of the Tax Collector.

We have launched a new Annual Report format that begins with fiscal year 2021-2022. The new format is condensed and follows the requirements of the State of Connecticut.

The Town has implemented a new budget and communication tool—ClearGov—that provides much of the information included in the Annual Report. Please see the QR Code below for access to the information contained in ClearGov.



The Town's auditor, King, King & Associates, P.C. Certified Public Accountants completed its audit of the Town's financial statements for the year ending June 30, 2022. The audit summary is in the pages to follow.

The Annual Report also includes excerpts from the Annual Town Audit. Please see the QR code below for access to the full 2021-2022 annual audit.



2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents a summary of the actual revenue and expenses for FY 2022.

TOWN OF PRESTON, CONNECTICUT
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis)
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Revenues				
Property Taxes, Interest, and Lien Fees	\$ 12,212,661	\$ 12,212,661	\$ 12,547,025	\$ 334,364
Intergovernmental	4,389,726	4,389,726	4,398,439	8,713
Licenses, Permits, and Charges for Services	218,350	218,350	324,416	106,066
Investment Income	10,000	10,000	10,462	462
Other	34,166	34,166	35,017	851
Total Revenues	16,864,903	16,864,903	17,315,359	450,456
Expenditures				
Current:				
General Government	1,642,216	1,647,216	1,585,277	61,939
Land Development and Control	61,302	61,302	65,064	(3,762)
Public Works	634,342	653,742	613,849	39,893
Public Safety	1,107,541	1,107,541	1,009,560	97,981
Health Services	231,379	231,379	211,845	19,534
Public and Social Services	412,097	412,097	395,254	16,843
Miscellaneous	176,101	176,101	121,985	54,116
Education	12,482,057	12,482,057	12,228,894	253,163
Debt Service	777,868	777,868	777,867	1
Total Expenditures	17,524,903	17,549,303	17,009,595	539,708
Excess of Revenues Over/(Under) Expenditures	(660,000)	(684,400)	305,764	990,164
Other Financing Sources (Uses)				
Use of Fund Balance	660,000	710,400	-	(710,400)
Transfers from Other Funds	-	-	160,442	160,442
Transfers to Other Funds	-	(26,000)	(26,000)	-
Total Other Financing Sources (Uses)	660,000	684,400	134,442	(549,958)
Net Change in Fund Balance	\$ -	\$ -	440,206	\$ 440,206
Fund Balance, Beginning of Year			4,116,364	
Fund Balance, End of Year			\$ 4,556,570	

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the balance sheet for FY 2022.

TOWN OF PRESTON, CONNECTICUT
Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Capital Projects Fund	Educational Grants Fund	Small Cities Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets							
Cash and Cash Equivalents	\$ 5,024,391	\$ 1,182,680	\$ 117,819	\$ 85,296	\$ -	\$ 957,408	\$ 7,367,594
Restricted Cash	237,219	-	-	-	-	-	237,219
Investments	-	-	-	-	-	28,428	28,428
Receivables, Net of Allowance	312,256	63,960	264,939	304,155	-	104,939	1,050,249
Prepays	-	-	-	-	-	8,621	8,621
Inventory	-	-	-	-	-	11,542	11,542
Due from Other Funds	412,218	-	-	-	684,386	46,395	1,142,999
Total Assets	\$ 5,986,084	\$ 1,246,640	\$ 382,758	\$ 389,451	\$ 684,386	\$ 1,157,333	\$ 9,846,652
Liabilities							
Accounts Payable and Accrued Items	\$ 216,690	\$ -	\$ -	\$ -	\$ -	\$ 636	\$ 217,326
Unearned Revenue	3,602	-	16,747	-	684,386	52,001	756,736
Performance Bonds	237,219	-	-	-	-	-	237,219
Due to Other Funds	730,781	1,175	366,011	300	-	44,732	1,142,999
Total Liabilities	1,188,292	1,175	382,758	300	684,386	97,369	2,354,280
Deferred Inflows of Resources							
Unavailable Revenues:							
Property Taxes and Interest	241,222	-	-	-	-	-	241,222
Receivables	-	-	-	304,155	-	-	304,155
Total Deferred Inflows of Resources	241,222	-	-	304,155	-	-	545,377
Fund Balances							
Nonspendable	-	-	-	-	-	24,435	24,435
Restricted	10,124	-	-	84,996	-	436,063	531,183
Committed	-	1,245,465	-	-	-	602,860	1,848,325
Assigned	900,000	-	-	-	-	-	900,000
Unassigned	3,646,446	-	-	-	-	(3,394)	3,643,052
Total Fund Balances	4,556,570	1,245,465	-	84,996	-	1,059,964	6,946,995
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,986,084	\$ 1,246,640	\$ 382,758	\$ 389,451	\$ 684,386	\$ 1,157,333	\$ 9,846,652

The notes to the financial statements are an integral part of this statement

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the Tax Collector's report for FY 2022.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Property Taxes Levied, Collected, and Outstanding
 For the Year Ended June 30, 2022

List of 10/1:	Outstanding July 1, 2021	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2022
			Additions	Deductions			Taxes	Interest	Liens	Total	
2020		\$ 12,438,174	\$ 24,576	\$ 41,548	\$ -	\$ 12,421,202	\$ 12,278,128	\$ 66,905	\$ 120	\$ 12,345,153	\$ 143,074
2019	\$ 135,067	-	2,161	1,527	1,320	134,381	105,917	22,866	871	129,654	28,464
2018	59,476	-	75	766	600	58,185	32,699	11,121	240	44,060	25,486
2017	31,816	-	232	-	2,577	29,471	10,663	3,391	72	14,126	18,808
2016	12,024	-	204	-	3,366	8,862	4,653	3,309	24	7,986	4,209
2015	5,001	-	-	-	-	5,001	3,731	3,274	24	7,029	1,270
2014	3,416	-	-	-	183	3,233	1,806	1,843	24	3,673	1,427
2013	2,035	-	-	-	-	2,035	-	-	-	-	2,035
2012	(1,056)	-	-	-	129	(1,185)	-	-	-	-	(1,185)
2011	1,642	-	-	-	185	1,457	-	-	-	-	1,457
2010	1,985	-	-	-	185	1,800	-	-	-	-	1,800
2009	388	-	-	-	-	388	-	-	-	-	388
2008	347	-	-	-	784	(437)	-	-	-	-	(437)
2007	(43)	-	-	-	496	(539)	-	-	-	-	(539)
2006	(90)	-	-	-	722	(812)	-	-	-	-	(812)
	\$ 252,008	\$ 12,438,174	\$ 27,248	\$ 43,841	\$ 10,547	\$ 12,663,042	12,437,597	112,709	1,375	12,551,681	\$ 225,445
Net Grand List - October 1, 2020						Total Suspense Collections	3,567	3,564	6	7,137	
Tax Rate: 26.94 mills						Total Collections	\$ 12,441,164	\$ 116,273	\$ 1,381	\$ 12,558,818	

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund revenue report for FY 2022.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Revenues and Other Financing Sources
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Property Taxes				
Current	\$ 12,052,661	\$ 12,052,661	\$ 12,266,733	\$ 214,072
Back Taxes	110,000	110,000	137,092	27,092
Interest and Lien Fees	50,000	50,000	143,200	93,200
Total Property Taxes	12,212,661	12,212,661	12,547,025	334,364
Intergovernmental				
Education Cost Sharing (ECS)	2,952,496	2,952,496	2,957,991	5,495
Mashantucket Pequot	1,165,290	1,165,290	1,165,290	-
PILOT for State Property	14,098	14,098	14,098	-
★ Town Aid Road Grant	199,216	199,216	199,206	(10)
Youth Service Bureau Grants	14,000	14,000	19,923	5,923
Judicial Branch	-	-	1,850	1,850
Veterans Tax Relief	-	-	1,174	1,174
Other Grants	-	-	6,606	6,606
Totally Disabled	-	-	458	458
LOCIP	44,626	44,626	31,843	(12,783)
Total Intergovernmental	4,389,726	4,389,726	4,398,439	8,713
Licenses, Permits, and Charges for Services				
Town Clerk	70,000	70,000	117,244	47,244
Poquetanuck - FF/EMT Salaries	70,000	70,000	70,000	-
Construction Permit Fees	55,000	55,000	69,575	14,575
Transfer Station Fees	10,000	10,000	34,527	24,527
MERS Fees	6,600	6,600	14,729	8,129
Bingo	1,250	1,250	1,531	281
Zoning Fees	2,000	2,000	6,440	4,440
License and Permit Fees	2,000	2,000	4,010	2,010
Farmland Preservation Fees	500	500	833	333
Historic Document Fees	1,000	1,000	2,816	1,816
Miscellaneous Fees	-	-	2,711	2,711
Total Licenses, Permits, and Charges for Services	218,350	218,350	324,416	106,066
Investment Income	10,000	10,000	10,462	462
Other Revenues				
Telephone/Cable Access	10,000	10,000	9,024	(976)
Tower Rent	19,166	19,166	17,569	(1,597)
Elderly Housing - In Lieu of Tax	5,000	5,000	7,279	2,279
Sale of Property and Equipment	-	-	50	50
Other	-	-	1,095	1,095
Total Other Revenues	34,166	34,166	35,017	851
Other Financing Sources				
Use of Fund Balance	660,000	710,400	-	(710,400)
Transfers from Other Funds	-	-	160,442	160,442
Total Other Financing Sources	660,000	710,400	160,442	(549,958)
Total Revenues and Other Financing Sources	\$ 17,524,903	\$ 17,575,303	\$ 17,475,801	\$ (99,502)

See accountant's report.

★ Town Aid Road receipts were used for road maintenance, snow removal and tree removal.

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2022.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2022

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General Government	Budgeted Amounts		Actual Budgetary	Variance
	Original	Amended	Basis	
Salaries:				
First Selectman	\$ 80,490	\$ 80,490	\$ 80,490	\$ -
Selectmen	14,634	14,634	14,634	-
Town Clerk and Tax Collector	59,650	59,650	61,823	(2,173)
Assistant Town Clerk	60,953	60,953	58,837	2,116
Treasurer and Assistants	32,484	32,484	57,172	(24,688)
Financial Services	25,693	25,693	34,359	(8,666)
Administrative Assistant/Clerical	169,665	174,665	161,549	13,116
Assessor	40,924	40,924	38,973	1,951
Zoning Enforcement Officer	11,121	11,121	1,925	9,196
Building Inspector	38,841	38,841	34,112	4,729
Registrar of Voters	28,745	28,745	19,935	8,810
Elections	14,276	14,276	5,145	9,131
Ethics Commission	650	650	-	650
Mileage, Dues, and School Meetings	13,802	13,802	6,885	6,917
Social Security	120,720	120,720	116,982	3,738
Pension	142,670	142,670	169,422	(26,752)
Town Insurance	114,565	114,565	98,573	15,992
Health Insurance	381,968	381,968	351,062	30,906
Legal Fees and Services	26,000	26,000	16,650	9,350
Engineering Services	1,000	1,000	184	816
Legal Notices	15,000	15,000	16,942	(1,942)
Town Hall Maintenance	47,470	47,470	42,225	5,245
Maintenance, Town Owned Buildings	13,040	13,040	17,033	(3,993)
Town Hall Equipment	12,350	12,350	9,723	2,627
Town Hall Supplies	14,225	14,225	9,549	4,676
Land Records and Statistics	25,675	25,675	27,565	(1,890)
Data Processing	110,830	110,830	101,324	9,506
Board of Finance	24,775	24,775	32,204	(7,429)
Total General Government	1,642,216	1,647,216	1,585,277	61,939

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2022.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2022

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	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Land Development and Control				
Planning and Zoning	\$ 6,804	\$ 6,804	\$ 6,014	\$ 790
Zoning Board of Appeals	612	612	615	(3)
Town and Regional Planning	42,823	42,823	47,639	(4,816)
Inland Wetlands	9,091	9,091	9,231	(140)
Conservation Commission	1,972	1,972	1,565	407
Total Land Development and Control	61,302	61,302	65,064	(3,762)
Public Works				
Salaries	288,142	288,142	283,501	4,641
Highway Maintenance	98,284	117,684	73,028	44,656
Town Aid Road	199,216	199,216	199,206	10
Highway Equipment	6,000	6,000	8,951	(2,951)
Town Garage	11,700	11,700	10,818	882
Gasoline and Diesel	31,000	31,000	38,345	(7,345)
Total Public Works	634,342	653,742	613,849	39,893
Public Safety				
Preston City Fire Department	208,000	208,000	191,769	16,231
Fire Chief/EMT Expenses	519,233	519,233	539,813	(20,580)
Police Protection	355,579	355,579	259,850	95,729
Animal Control Officer	24,729	24,729	18,128	6,601
Total Public Safety	1,107,541	1,107,541	1,009,560	97,981
Health Services				
Public Health Services	28,121	28,121	27,621	500
Health Director	32,283	32,283	32,283	-
Transfer Station and Fees, Net	170,975	170,975	151,941	19,034
Total Health Services	231,379	231,379	211,845	19,534

2021-2022 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2022.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2022

Page 3 of 3

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Public and Social Services				
Parks and Recreation	\$ 112,785	\$ 112,785	\$ 95,481	\$ 17,304
Youth Services Bureau	28,127	28,127	32,292	(4,165)
Senior Affairs	73,696	73,696	74,352	(656)
Preston Public Library	187,989	187,989	184,603	3,386
Contributions to Other Organizations	8,000	8,000	8,226	(226)
New London Homeless Shelter	1,500	1,500	300	1,200
Total Public and Social Services	412,097	412,097	395,254	16,843
Miscellaneous				
Capital Improvements	10,000	10,000	9,090	910
Public Street Lighting	8,200	8,200	7,498	702
Former State Hospital State				
Property Redevelopment	113,275	113,275	105,397	7,878
LOCIP	44,626	44,626	-	44,626
Total Miscellaneous	176,101	176,101	121,985	54,116
Debt Service				
Preston Riverwalk	134,338	134,338	134,337	1
15 Year Capital Projects	503,775	503,775	503,775	-
General Government 15 Year Capital Projects	139,755	139,755	139,755	-
Total Debt Service	777,868	777,868	777,867	1
Education	12,482,057	12,482,057	12,228,894	253,163
Other Financing Uses - Transfer Out	-	26,000	26,000	-
Total Expenditures and Other Financing Uses	\$ 17,524,903	\$ 17,575,303	\$ 17,035,595	\$ 539,708

2021-2022 BOARD OF EDUCATION/ SUPERINTENDENT OF SCHOOLS REPORT

2021-2022 School Year

Board of Education Members

Sean Nugent, Board Chair
Cindy Luty, Vice-Chair
Deborah Burke-Grabarek, Secretary
Cindy Dupointe
Megan Gallant
Dan Harris
Charles Raymond



School Administration

Roy M. Seitsinger, Superintendent of Schools
Ray Bernier, Principal, Preston Veteran’s
Ivy Davis-Tomczuk, Principal, Preston Plains
Ann Perzan, Director of Student Services
Cynthia Varricchio, Director of Finance



District Accomplishments and Highlights

- * CAFE recognized Preston’s Summer School Program: Summer Voyages
- * Ramped back into school learning after virtual and hybrid COVID education
- * Safefleet ID badges implemented for transportation—swipe cards first used.



Enrollment as of October 1, 2021 by Grade

Pre-K	41
Kindergarten	49
Grade 1	33
Grade 2	35
Grade 3	50
Grade 4	46
Grade 5	41
Grade 6	41
Grade 7	37
Grade 8	50
Grade 9	48
Grade 10	38
Grade 11	41
Grade 12	36
Total	586

MISSION AND FOCUS

The primary mission of Uncas Health District is to promote and protect the public's health with the overarching goal of preventing illness, death and disability among its residents. This mission is realized through dedicated efforts in three key areas: environmental health, health education/prevention and public health preparedness.

The Uncas Health District became the local health department for the Town of Preston on June 1, 2019.

The Uncas Health District currently serves eleven municipalities in Eastern Connecticut and approximately \$100 thousand residents across these communities:

- Bozrah
- Franklin
- Griswold
- Lebanon
- Lisbon
- Montville
- Norwich
- Preston
- Salem
- Sprague
- Voluntown

The Uncas Health District operates as an independent, non-profit organization under Connecticut State General Statutes.

The Uncas Health District's comprehensive services encompass several crucial aspects of public health, including environmental health inspections, infectious disease monitoring and follow-up, health outreach, education programs, and robust public health emergency preparedness.