

Town of Preston



2022-2023
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 2022-2023. 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, 2023. 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 2022-2023 annual audit.



2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents a summary of the actual revenue and expenses for FY2023.

TOWN OF PRESTON, CONNECTICUT
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Revenues				
Property Taxes, Interest, and Lien Fees	\$ 13,246,205	\$ 13,246,205	\$ 13,429,445	\$ 183,240
Intergovernmental	4,348,778	4,348,778	4,457,039	108,261
Licenses, Permits, and Charges for Services	246,470	246,470	268,383	21,913
Investment Income	7,500	7,500	106,119	98,619
Other	34,166	34,166	48,483	14,317
Total Revenues	17,883,119	17,883,119	18,309,469	426,350
Expenditures				
Current:				
General Government	1,982,120	1,992,091	1,949,911	42,180
Public Safety	1,154,182	1,154,182	1,100,295	53,887
Public Works	929,259	940,759	925,388	15,371
Health and Welfare	169,007	169,007	172,299	(3,292)
Culture and Recreation	333,556	333,556	335,408	(1,852)
Debt Service	755,500	755,500	755,501	(1)
Education	13,459,495	13,459,495	13,160,802	298,693
Total Expenditures	18,783,119	18,804,590	18,399,604	404,986
Excess of Revenues Over/(Under) Expenditures	(900,000)	(921,471)	(90,135)	831,336
Other Financing Sources (Uses)				
Use of Fund Balance	900,000	921,471	-	(921,471)
Transfers to Other Funds	-	-	-	-
Total Other Financing Sources (Uses)	900,000	921,471	-	(921,471)
Net Change in Fund Balance	\$ -	\$ -	(90,135)	\$ (90,135)
Fund Balance, Beginning of Year			4,556,570	
Fund Balance, End of Year			\$ 4,466,435	

2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents the balance sheet for FY 2023.

TOWN OF PRESTON, CONNECTICUT
Balance Sheet
Governmental Funds
June 30, 2023

	General Fund	Capital Projects Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 5,437,880	\$ 1,187,993	\$ -	\$ 1,126,831	\$ 7,752,704
Restricted Cash	255,419	-	-	-	255,419
Investments	-	-	-	28,586	28,586
Receivables, Net of Allowance	405,164	63,960	-	1,253,370	1,722,494
Prepays	-	-	-	13,067	13,067
Inventory	-	-	-	4,972	4,972
Due from Other Funds	624,649	-	1,006,894	85,027	1,716,570
Total Assets	\$ 6,723,112	\$ 1,251,953	\$ 1,006,894	\$ 2,511,853	\$ 11,493,812
Liabilities					
Accounts Payable and Accrued Items	\$ 510,620	\$ -	\$ -	\$ 276,153	\$ 786,773
Unearned Revenue	-	-	1,006,894	158,956	1,165,850
Performance Bonds	255,419	-	-	-	255,419
Due to Other Funds	1,091,921	24,547	-	600,102	1,716,570
Total Liabilities	1,857,960	24,547	1,006,894	1,035,211	3,924,612
Deferred Inflows of Resources					
Unavailable Revenues:					
Property Taxes and Interest	312,067	-	-	-	312,067
Receivables	-	-	-	267,985	267,985
Total Deferred Inflows of Resources	312,067	-	-	267,985	580,052
Fund Balances					
Nonspendable	-	-	-	24,435	24,435
Restricted	11,643	-	-	568,300	579,943
Committed	-	1,227,406	-	619,040	1,846,446
Assigned	1,286,650	-	-	-	1,286,650
Unassigned	3,254,792	-	-	(3,118)	3,251,674
Total Fund Balances	4,553,085	1,227,406	-	1,208,657	6,989,148
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,723,112	\$ 1,251,953	\$ 1,006,894	\$ 2,511,853	\$ 11,493,812

2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents the Tax Collector's report for FY 2023.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Property Taxes Levied, Collected, and Outstanding
 For the Year Ended June 30, 2023

List of 10/1:	Outstanding July 1, 2022	Current Lev	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2023
			Additions	Deductions			Taxes	Interest	Liens	Total	
2021		\$ 13,395,368	\$ 71,988	\$ 83,332	\$ -	\$ 13,384,024	\$ 13,190,333	\$ 71,815	\$ 4,226	\$ 13,266,374	\$ 193,691
2020	\$ 143,074	-	1,066	4,090	-	140,050	92,599	17,292	1,295	111,186	47,451
2019	28,464	-	1,936	1,902	-	28,498	15,305	4,315	96	19,716	13,193
2018	25,486	-	570	4,024	10,523	11,509	4,325	2,363	52	6,740	7,184
2017	18,808	-	473	155	11,532	7,594	3,569	2,577	54	6,200	4,025
2016	4,209	-	769	117	342	4,519	2,246	2,061	24	4,331	2,273
2015	1,270	-	1,025	45	-	2,250	-	-	-	-	2,250
2014	1,427	-	795	-	-	2,222	-	-	-	-	2,222
2013	2,035	-	200	-	-	2,235	-	-	-	-	2,235
2012	(1,185)	-	3,475	-	-	2,290	-	-	-	-	2,290
2011	1,457	-	517	-	-	1,974	-	-	-	-	1,974
2010	1,800	-	174	-	-	1,974	-	-	-	-	1,974
2009	388	-	162	-	-	550	-	-	-	-	550
2008	(437)	-	437	-	-	-	-	-	-	-	-
2007	(539)	-	562	23	-	-	-	-	-	-	-
	\$ 226,257	\$ 13,395,368	\$ 84,149	\$ 93,688	\$ 22,397	\$ 13,589,689	13,308,377	100,423	5,747	13,414,547	\$ 281,312
Net Grand List - October 1, 2021						Total Suspense Collections	6,462	10,058	49	16,569	
Tax Rate: 27.88 mills						Total Collections	\$ 13,314,839	\$ 110,481	\$ 5,796	\$ 13,431,116	

2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund revenue report for FY 2023.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Revenues and Other Financing Sources
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Property Taxes				
Current	\$ 13,046,205	\$ 13,046,205	\$ 13,192,814	\$ 146,609
Back Taxes	125,000	125,000	122,369	(2,631)
Interest and Lien Fees	75,000	75,000	114,262	39,262
Total Property Taxes	13,246,205	13,246,205	13,429,445	183,240
Intergovernmental				
Education Cost Sharing (ECS)	2,952,496	2,952,496	2,953,665	1,169
Mashantucket Pequot	1,165,290	1,165,290	1,165,290	-
PILOT for State Property	14,436	14,436	14,436	-
Town Aid Road Grant	199,206	199,206	200,094	888
★ Youth Service Bureau Grants	14,000	14,000	27,079	13,079
Judicial Branch	2,000	2,000	3,255	1,255
Veterans Tax Relief	1,000	1,000	1,003	3
Municipal Revenue Sharing	-	-	91,690	91,690
Totally Disabled	350	350	527	177
Total Intergovernmental	4,348,778	4,348,778	4,457,039	108,261
Licenses, Permits, and Charges for Services				
Town Clerk	80,000	80,000	92,874	12,874
Poquetanuck - FF/EMT Salaries	70,000	70,000	70,000	-
Construction Permit Fees	60,000	60,000	66,287	6,287
State Zoning Fees Conservation	-	-	3,540	3,540
Building Education Fees	-	-	2,664	2,664
Transfer Station Fees	20,000	20,000	10,620	(9,380)
MERS Fees	7,500	7,500	7,046	(454)
Bingo	1,250	1,250	1,672	422
Zoning Fees	2,000	2,000	6,342	4,342
License and Permit Fees	3,720	3,720	5,100	1,380
Farmland Preservation Fees	500	500	544	44
Historic Document Fees	1,500	1,500	1,528	28
Other Fees	-	-	166	166
Total Licenses, Permits, and Charges for Services	246,470	246,470	268,383	21,913
Investment Income	7,500	7,500	106,119	98,619
Other Revenues				
Telephone/Cable Access	10,000	10,000	10,629	629
Tower Rent	19,166	19,166	19,326	160
Elderly Housing - In Lieu of Tax	5,000	5,000	7,163	2,163
Miscellaneous Fees/Landfill-Scrap	-	-	5,837	5,837
Other Revenues	-	-	5,528	5,528
Total Other Revenues	34,166	34,166	48,483	14,317
Other Financing Sources				
Use of Fund Balance	900,000	921,471	-	(921,471)
Transfers from Other Funds	-	-	-	-
Total Other Financing Sources	900,000	921,471	-	(921,471)
Total Revenues and Other Financing Sources	\$ 18,783,119	\$ 18,804,590	\$ 18,309,469	\$ (495,121)

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

2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2023.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2023

Page 1 of 2

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
General Government				
Board of Selectman	\$ 159,051	\$ 159,051	\$ 154,523	\$ 4,528
Central Services	227,457	227,457	232,869	(5,412)
Board of Finance	24,525	33,547	31,015	2,532
Assessor	110,248	110,248	100,744	9,504
Treasurer's Office	121,959	121,959	123,627	(1,668)
Legal Services	26,000	26,000	34,771	(8,771)
Employee Benefits	736,456	736,456	692,546	43,910
Town Clerk/Tax Collector	156,078	156,078	149,538	6,540
Registrars of Voters	44,172	44,172	34,264	9,908
Planning and Zoning	118,302	118,302	130,749	(12,447)
Zoning Board of Appeals	600	600	950	(350)
Insurance/Risk Management	128,310	128,310	142,326	(14,016)
Inlands/Wetlands	10,665	10,665	10,425	240
Conservation and Agricultural Commission	4,372	5,321	3,035	2,286
Ethics Commission	650	650	-	650
Preston Redevelopment Agency	113,275	113,275	108,529	4,746
Total General Government	1,982,120	1,992,091	1,949,911	42,180
Public Safety				
Resident Trooper	285,300	285,300	281,816	3,484
Fire and EMS	765,640	765,640	740,494	25,146
Building Department	77,784	77,784	49,521	28,263
Animal Control	25,458	25,458	28,464	(3,006)
Total Public Safety	1,154,182	1,154,182	1,100,295	53,887
Public Works				
Public Works Department	786,267	797,767	794,675	3,092
Transfer Station	142,992	142,992	130,713	12,279
Total Public Works	929,259	940,759	925,388	15,371
Health and Welfare				
Public Health Administration	62,304	62,304	59,904	2,400
Youth Services Bureau	28,400	28,400	37,914	(9,514)
Senior Affairs	78,303	78,303	74,481	3,822
Total Health and Welfare	169,007	169,007	172,299	(3,292)

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

2022-2023 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2023.

TOWN OF PRESTON, CONNECTICUT
 Schedule of Expenditures and Other Financing Uses
 Budget and Actual (Budgetary Basis)
 For the Year Ended June 30, 2023

Page 2 of 2

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
Culture and Recreation				
Library	\$ 206,667	\$ 206,667	\$ 202,542	\$ 4,125
Parks and Recreation	126,889	126,889	132,866	(5,977)
Total Culture and Recreation	333,556	333,556	335,408	(1,852)
Debt Service	755,500	755,500	755,501	(1)
Education	13,459,495	13,459,495	13,160,802	298,693
Total Expenditures	\$ 18,783,119	\$ 18,804,590	\$ 18,399,604	\$ 404,986

2022-2023 BOARD OF EDUCATION/ SUPERINTENDENT OF SCHOOLS REPORT

2022-2023 School Year

Board of Education Members

Sean Nugent, Board Chair
Cindy Luty, Vice-Chair
Deborah Burke-Grabarek, Secretary
Courtney Ennis
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
Craig King, Director of Student Services
Cynthia Varricchio, Director of Finance



District Accomplishments and Highlights

- * Embarked on first-ever joint Strategic Plan—
School District/Town
- * Began work toward National Association for the
Education of Young Children—(NAEYC) Ac-
creditation for Pre-K

Enrollment as of October 1, 2022 by Grade

Pre-K	36
Kindergarten	54
Grade 1	49
Grade 2	35
Grade 3	38
Grade 4	53
Grade 5	48
Grade 6	44
Grade 7	42
Grade 8	39
Grade 9	42
Grade 10	48
Grade 11	37
Grade 12	43
Total	608



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.