

# *Town of Preston*



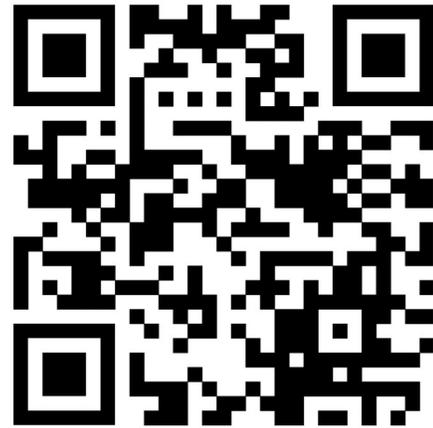
## *2023-2024 Annual Report*

## 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.



In January 2025, 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, 2024. 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 2023-2024 annual audit.



# 2023-2024 AUDITED FINANCIAL STATEMENTS

The table below presents a summary of the actual revenue and expenses for FY2024.

**TOWN OF PRESTON, CONNECTICUT**  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
<b>Revenues</b>				
Property Taxes, Interest, and Lien Fees	\$ 14,037,217	\$ 14,037,217	\$ 14,133,876	\$ 96,659
Intergovernmental	4,393,670	4,393,670	4,487,043	93,373
Licenses, Permits, and Charges for Services	266,470	266,470	256,755	(9,715)
Investment Income	90,000	90,000	119,485	29,485
Other	38,166	38,166	112,565	74,399
<b>Total Revenues</b>	<b>18,825,523</b>	<b>18,825,523</b>	<b>19,109,724</b>	<b>284,201</b>
<b>Expenditures</b>				
Current:				
General Government	2,209,607	2,136,634	2,034,231	102,403
Public Safety	1,136,968	1,180,891	1,136,736	44,155
Public Works	1,010,844	1,018,471	1,035,549	(17,078)
Health and Welfare	186,815	198,292	197,124	1,168
Culture and Recreation	357,870	376,906	363,337	13,569
Debt Service	742,642	742,642	742,642	-
Education	14,380,777	14,380,777	14,275,740	105,037
<b>Total Expenditures</b>	<b>20,025,523</b>	<b>20,034,613</b>	<b>19,785,359</b>	<b>249,254</b>
<b>Excess of Revenues Over/(Under) Expenditures</b>	<b>(1,200,000)</b>	<b>(1,209,090)</b>	<b>(675,635)</b>	<b>533,455</b>
<b>Other Financing Sources (Uses)</b>				
Use of Fund Balance	1,200,000	1,269,090	-	(1,269,090)
Transfers to Other Funds	-	(60,000)	(64,689)	4,689
<b>Total Other Financing Sources (Uses)</b>	<b>1,200,000</b>	<b>1,209,090</b>	<b>(64,689)</b>	<b>(1,264,401)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(740,324)</b>	<b>\$ (730,946)</b>
<b>Fund Balance, Beginning of Year</b>			<b>4,466,435</b>	
<b>Fund Balance, End of Year</b>			<b>\$ 3,726,111</b>	

# 2023-2024 AUDITED FINANCIAL STATEMENTS

The table below presents the balance sheet for FY 2024.

## TOWN OF PRESTON, CONNECTICUT

Balance Sheet  
Governmental Funds  
June 30, 2024

	General Fund	Preston Redevelopment Agency Fund	ARPA Grant Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>					
Cash and Cash Equivalents	\$ 4,518,861	\$ 181,477	\$ -	\$ 1,778,862	\$ 6,479,200
Restricted Cash	280,089	-	-	-	280,089
Investments	-	-	-	28,825	28,825
Receivables, Net of Allowance	373,400	1,108,492	-	692,032	2,173,924
Inventory	-	-	-	6,646	6,646
Due from Other Funds	826,893	-	683,693	234,579	1,745,165
<b>Total Assets</b>	<b>\$ 5,999,243</b>	<b>\$ 1,289,969</b>	<b>\$ 683,693</b>	<b>\$ 2,740,944</b>	<b>\$ 10,713,849</b>
<b>Liabilities</b>					
Accounts Payable and Accrued Items	\$ 715,436	\$ 1,032,407	\$ 9,875	\$ 64,616	\$ 1,822,334
Unearned Revenue	-	-	673,818	236,557	910,375
Performance Bonds	280,089	-	-	-	280,089
Due to Other Funds	858,192	277,708	-	609,265	1,745,165
<b>Total Liabilities</b>	<b>1,853,717</b>	<b>1,310,115</b>	<b>683,693</b>	<b>910,438</b>	<b>4,757,963</b>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenues:					
Property Taxes and Interest	289,031	-	-	-	289,031
Receivables	-	364,365	-	261,735	626,100
<b>Total Deferred Inflows of Resources</b>	<b>289,031</b>	<b>364,365</b>	<b>-</b>	<b>261,735</b>	<b>915,131</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	24,435	24,435
Restricted	12,930	-	-	334,202	347,132
Committed	-	-	-	1,211,275	1,211,275
Assigned	1,330,384	-	-	-	1,330,384
Unassigned	2,513,181	(384,511)	-	(1,141)	2,127,529
<b>Total Fund Balances</b>	<b>3,856,495</b>	<b>(384,511)</b>	<b>-</b>	<b>1,568,771</b>	<b>5,040,755</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 5,999,243</b>	<b>\$ 1,289,969</b>	<b>\$ 683,693</b>	<b>\$ 2,740,944</b>	<b>\$ 10,713,849</b>

# 2023-2024 AUDITED FINANCIAL STATEMENTS

The table below presents the Tax Collector's report for FY 2024.

**TOWN OF PRESTON, CONNECTICUT**  
 Schedule of Property Taxes Levied, Collected, and Outstanding  
 For the Year Ended June 30, 2024

List of 10/1:	Outstanding July 1, 2023	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2024
			Additions	Deductions			Taxes	Interest	Liens	Total	
2022		\$ 14,104,969	\$ 8,911	\$ 84,654	\$ -	\$ 14,029,226	\$ 13,869,862	\$ 53,803	\$ 2,083	\$ 13,925,748	\$ 159,364
2021	\$ 193,691	-	387	7,273	-	186,805	121,420	25,638	9,513	156,571	65,385
2020	47,451	-	68	4,899	1,322	41,298	14,292	7,220	1,806	23,318	27,006
2019	13,193	-	7,075	3,037	13,897	3,334	3,423	2,141	383	5,947	(89)
2018	7,184	-	40	2,511	3,861	852	852	658	31	1,541	-
2017	4,025	-	-	2,473	1,591	(39)	(39)	-	-	(39)	-
2016	2,273	-	45	2,318	-	-	-	-	-	-	-
2015	2,250	-	44	2,294	-	-	-	-	-	-	-
2014	2,222	-	-	2,222	-	-	-	-	-	-	-
2013	2,235	-	-	2,235	-	-	-	-	-	-	-
2012	2,290	-	-	2,290	-	-	-	-	-	-	-
2011	1,974	-	-	1,974	-	-	-	-	-	-	-
2010	1,974	-	-	1,974	-	-	-	-	-	-	-
2009	550	-	-	550	-	-	-	-	-	-	-
2008	-	-	-	-	-	-	-	-	-	-	-
	<b>\$ 281,312</b>	<b>\$ 14,104,969</b>	<b>\$ 16,570</b>	<b>\$ 120,704</b>	<b>\$ 20,671</b>	<b>\$ 14,261,476</b>	<b>14,009,810</b>	<b>89,460</b>	<b>13,816</b>	<b>14,113,086</b>	<b>\$ 251,666</b>

Net Grand List - October 1, 2022

Total Suspense Collections 11,608

Tax Rate: 22.87 mills

15,830

Total Collections **\$ 14,021,418**

1,889

**\$ 105,290**

29,327

**\$ 15,705**

**\$ 14,142,413**

# 2023-2024 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund revenue report for FY 2024.

**TOWN OF PRESTON, CONNECTICUT**  
 Schedule of Revenues and Other Financing Sources  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
<b>Property Taxes</b>				
Current	\$ 13,857,217	\$ 13,857,217	\$ 13,856,293	\$ (924)
Back Taxes	100,000	100,000	166,550	66,550
Interest and Lien Fees	80,000	80,000	111,033	31,033
<b>Total Property Taxes</b>	<b>14,037,217</b>	<b>14,037,217</b>	<b>14,133,876</b>	<b>96,659</b>
<b>Intergovernmental</b>				
Education Cost Sharing (ECS)	2,952,496	2,952,496	2,950,150	(2,346)
Mashantucket Pequot	1,165,290	1,165,290	1,165,290	-
PILOT for State Property	14,940	14,940	16,060	1,120
★ Town Aid Road Grant	200,094	200,094	200,243	149
Youth Service Bureau Grants	14,000	14,000	21,229	7,229
Judicial Branch	2,000	2,000	1,960	(40)
Veterans Tax Relief	1,000	1,000	526	(474)
Other Grants	-	-	21	21
Municipal Revenue Sharing	-	-	121,049	121,049
Totally Disabled	350	350	515	165
Emergency Management Performance	10,000	10,000	10,000	-
LOCIP	33,500	33,500	-	(33,500)
<b>Total Intergovernmental</b>	<b>4,393,670</b>	<b>4,393,670</b>	<b>4,487,043</b>	<b>93,373</b>
<b>Licenses, Permits, and Charges for Services</b>				
Town Clerk	95,000	95,000	86,622	(8,378)
EMS Services	70,000	70,000	70,000	-
Construction Permit Fees	60,000	60,000	51,654	(8,346)
State Zoning Fees Conservation	-	-	8,068	8,068
Building Education Fees	5,000	5,000	2,636	(2,364)
Transfer Station Fees	20,000	20,000	17,361	(2,639)
MERS Fees	7,500	7,500	5,900	(1,600)
Bingo	1,250	1,250	1,132	(118)
Zoning Fees	2,000	2,000	7,560	5,560
License and Permit Fees	3,720	3,720	3,560	(160)
Farmland Preservation Fees	500	500	624	124
Historic Document Fees	1,500	1,500	1,638	138
<b>Total Licenses, Permits, and Charges for Services</b>	<b>266,470</b>	<b>266,470</b>	<b>256,755</b>	<b>(9,715)</b>
<b>Investment Income</b>	<b>90,000</b>	<b>90,000</b>	<b>119,485</b>	<b>29,485</b>
<b>Other Revenues</b>				
Telephone/Cable Access	10,000	10,000	15,154	5,154
Tower Rent	19,166	19,166	21,083	1,917
Elderly Housing - In Lieu of Tax	6,000	6,000	6,719	719
Sale of Property and Equipment	-	-	4,075	4,075
Miscellaneous Fees/Landfill-Scrap	3,000	3,000	8,221	5,221
Other Revenues	-	-	55,225	55,225
Encumbrance Credits	-	-	2,088	2,088
<b>Total Other Revenues</b>	<b>38,166</b>	<b>38,166</b>	<b>112,565</b>	<b>74,399</b>
<b>Other Financing Sources</b>				
Use of Fund Balance	1,200,000	1,269,090	-	(1,269,090)
Transfers from Other Funds	-	-	-	-
<b>Total Other Financing Sources</b>	<b>1,200,000</b>	<b>1,269,090</b>	<b>-</b>	<b>(1,269,090)</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$ 20,025,523</b>	<b>\$ 20,094,613</b>	<b>\$ 19,109,724</b>	<b>\$ (984,889)</b>

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

# 2023-2024 AUDITED FINANCIAL STATEMENTS

The table below presents the General Fund expense report for FY 2024.

**TOWN OF PRESTON, CONNECTICUT**  
 Schedule of Expenditures and Other Financing Uses  
 Budget and Actual (Budgetary Basis)  
 For the Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variance
	Original	Amended	Budgetary Basis	
<b>General Government</b>				
Board of Selectman	\$ 163,338	\$ 172,044	\$ 169,540	\$ 2,504
Central Services	334,794	335,486	378,092	(42,606)
Board of Finance	28,830	28,830	28,008	822
Assessor	84,464	85,846	66,126	19,720
Treasurer's Office	134,049	134,592	137,459	(2,867)
Employee Benefits	876,091	783,621	660,553	123,068
Town Clerk/Tax Collector	164,366	169,185	166,474	2,711
Registrars of Voters	45,366	47,339	35,409	11,930
Planning and Zoning	98,811	100,193	114,945	(14,752)
Zoning Board of Appeals	1,474	1,474	669	805
Insurance/Risk Management	139,222	139,222	143,360	(4,138)
Inlands/Wetlands	11,635	11,635	10,551	1,084
Conservation and Agricultural Commission	5,217	5,217	3,063	2,154
Ethics Commission	662	662	-	662
Preston Redevelopment Agency	121,288	121,288	119,982	1,306
<b>Total General Government</b>	<b>2,209,607</b>	<b>2,136,634</b>	<b>2,034,231</b>	<b>102,403</b>
<b>Public Safety</b>				
Resident Trooper	271,842	271,842	268,629	3,213
Fire and EMS	771,192	813,732	793,491	20,241
Building Department	64,738	66,121	45,119	21,002
Animal Control	29,196	29,196	29,497	(301)
<b>Total Public Safety</b>	<b>1,136,968</b>	<b>1,180,891</b>	<b>1,136,736</b>	<b>44,155</b>
<b>Public Works</b>				
Public Works Department	849,168	853,737	858,270	(4,533)
Transfer Station	161,676	164,734	177,279	(12,545)
<b>Total Public Works</b>	<b>1,010,844</b>	<b>1,018,471</b>	<b>1,035,549</b>	<b>(17,078)</b>
<b>Health and Welfare</b>				
Public Health Administration	75,966	75,966	75,076	890
Youth Services Bureau	28,659	28,659	29,525	(866)
Senior Affairs	82,190	93,667	92,523	1,144
<b>Total Health and Welfare</b>	<b>186,815</b>	<b>198,292</b>	<b>197,124</b>	<b>1,168</b>
<b>Culture and Recreation</b>				
Library	\$ 224,369	\$ 224,369	\$ 215,693	\$ 8,676
Parks and Recreation	133,501	152,537	147,644	4,893
<b>Total Culture and Recreation</b>	<b>357,870</b>	<b>376,906</b>	<b>363,337</b>	<b>13,569</b>
<b>Debt Service</b>	<b>742,642</b>	<b>742,642</b>	<b>742,642</b>	<b>-</b>
<b>Education</b>	<b>14,380,777</b>	<b>14,380,777</b>	<b>14,275,740</b>	<b>105,037</b>
<b>Other Financing Uses - Transfer Out</b>	<b>-</b>	<b>60,000</b>	<b>64,689</b>	<b>(4,689)</b>
<b>Total Expenditures and Other Financing Uses</b>	<b>\$ 20,025,523</b>	<b>\$ 20,094,613</b>	<b>\$ 19,850,048</b>	<b>\$ 244,565</b>

# 2023-2024 BOARD OF EDUCATION/ SUPERINTENDENT OF SCHOOLS REPORT

## *2023-2024 School Year*

### Board of Education Members

Megan Gallant, Board Chair  
Cindy Luty, Vice-Chair  
Deborah Burke-Grabarek, Secretary  
Courtney Ennis  
Dan Harris  
Michael Hinton  
Nicole Serra



### School Administration

Roy M. Seitsinger, Superintendent of Schools  
Ray Bernier, Principal, Preston Veteran's  
Christopher Pickett, Principal, Preston Plains  
Craig King, Director of Student Services  
Cynthia Varricchio, Director of Finance



### District Accomplishments and Highlights

- \* Began Sea Perch projects in Science class
- \* Began PIP (Personal Interest Projects) for all grade 8 students
- \* Four State Championships
  - \* Soccer
  - \* Basketball
  - \* Cross Country
  - \* Volleyball



### Enrollment as of October 1, 2023 by Grade

Pre-K	41
Kindergarten	40
Grade 1	55
Grade 2	49
Grade 3	37
Grade 4	39
Grade 5	53
Grade 6	52
Grade 7	38
Grade 8	40
Grade 9	33
Grade 10	46
Grade 11	47
Grade 12	44
<b>Total</b>	<b>614</b>

## 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.