

TOWN OF SCOTLAND BOARD OF SELECTMEN



Scotland Town Hall 9 Devotion Road, P.O. Box 288 Scotland, CT 06264
(860) 456-7797 x 101

BOARD OF SELECTMEN

January 24, 2024 - 7:00pm

Location: Scotland Volunteer Memorial Hall - Scotland, CT

Meeting Audio Link:

[https://scotlandct-](https://scotlandct-my.sharepoint.com/:v/g/personal/adminassist_scotlandct_org/EfMp8xYWbMBDuiEpU8OWVMwB_tCfyS5GSrwZxA4AjihLKA?nav=eyJyZWZlcnJhbEluZm8iOnsicmVmZXJyYWxBcHAI0iJPbmVEcmI2ZUZvckJ1c2luZXNzIiwicmVmZXJyYWxBcHBQbGF0Zm9ybSI6IldlYiIsInJlZmVycmFsTW9kZSI6InZpZXciLCJyZWZlcnJhbFZpZXciOiJNeUZpbGVzTGlua0NvcHkifX0&e=f5G01f)

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Meeting Minutes

1. The meeting was called to order by First Selectman Dana Barrow at 7:03pm. Present: Selectman Michael Gurnack; Selectman Bart Laws; Interim Treasurer Maryann Fitzsimmons; Administrative Assistant Wendy O'Connor; and members of the audience in person and online.
2. Additions to Agenda:
 - **MOTION:** Mike Gurnack made a motion to add Treasurer's Report as Item #5 to the agenda, seconded by Bart Laws, motion carried.
 - **MOTION:** Mike Gurnack made a motion to move Item #9, Appointment of Town Treasurer to Item #6, seconded by Bart Laws, motion carried.
3. Audience with Citizens: None
4. Approval of December 13th, 2023 Meeting Minutes
 - **MOTION:** Bart Laws made a motion to approve the minutes of the December 13, 2023, seconded by Mike Gurnack, motion carried.
5. Affordable Housing Plan:
 - **MOTION:** Motion made Michael Gurnack to approve Affordable Housing Plan as previously approved by Scotland Planning and Zoning Commission and submitted to State of Connecticut, seconded by Bart Laws, motion carried.
6. Treasurer's Report: Interim Maryann Fitzsimmons presented the Treasurer's Report. Attached to minutes.
7. Appointment of Town Treasurer:
 - **MOTION:** Motion made by Bart Laws to appoint David Zito as treasurer, seconded by Michael Gurnack, motion carried.
8. Update on Cyber Security Attack and IT: Dana Barrow gave an update. Having a big issue with the Tax Assessor not being able to access the server at the Town of Windham due to several existing issues. A new router was installed yesterday, with higher speeds and increased firewalls. Will be switching to fiber optics on February 1st.
9. Bridge Update – Bass Road Bridge - Engineer has said the existing bridge is on pylons and is being washed away a little bit but is in good condition. Has talked with Acrow about buying the bridge back, money can be used for possibly removing the north bridge from Brook Road. Acrow should have a number at the beginning of February as to the value of the bridge. Discussion was held.
10. Appointment of Chris Demorit and Mike Wilson to Inland Wetlands Watercourse Commission with a 3-year term of 01/01/2024 – 12/31/26

- **MOTION:** Motion made by Mike Gurnack to appoint Chris Demorit and Mike Wilson to Inland Wetlands Watercourse Commission with a 3-year term of 01/01/2024 – 12/31/26, seconded by Bart Laws, motion carried.
11. Update on Road Maintenance/Snow Plowing – John Beck has been hired full time for the DPW position. Nick Savino is on call to help out with snow plowing as needed. Gave an update of roads that were damaged/washed out due to the last storm. The Board of Selectmen are aware people are unhappy with the roads and will monitor closely. Discussion was held on snow plowing for the town, how it is done and ways to help improve it.
 12. Town Hall Renovations Update; Gary Greenberg has been appointed as Director of Special Projects as he has experience of handling the town hall renovation project. Gary worked hard and put in a lot of hours, along with Kim Martin, to obtain the grants that will be funding the project. Project needed to get moving, or we risk losing the grants. The Building Renovation Committee has been set up. Have put out an RFP for architects. 3 proposals came in and they have narrowed it down to 2 architects. They have interviewed both firms and the Building Committee will meet tomorrow night to award the contract. Will be looking for firms to oversee the grant administration for the project and will doing a Request for Proposals shortly. Mike Gurnack – its nice to see Scotland finally getting grant money.
 13. **MOTION:** Motion made by Mike Gurnack to approve the CIF Grant Resolution authorizing the First Selectman to apply for and receive CIF grant funding, seconded by Bart Laws, motion carried.
 14. Update on the Highland Festival – There is no suitable town owned property that would be able to host the Highland Festival. Have had discussions with Doug Stearns about having The Vineyards at Hillyland host the festival and it is looking like it could be a real possibility. Discussion was held.
 15. Report of Selectmen
 - Kevin Ring Sr. has been appointed as our Town Representative for the Connecticut America 250 Commission. The commission is responsible for planning the State of Connecticut's multi-year commemorations, celebrations, and reflections of the 250th anniversary of the signing of the Declaration of Independence and the formation of the United States of America, which will occur on July 4, 2026.
 - Zip Code Issues: have emailed Senators Murphys Office and Gary has sent out numerous Emails to the Post Office Inspectors Generals and Senators Murphys Office and Representative Courtney Office with no success so far. Selectman Bart Law in looking further into this issue.
 - NECCOG: Meeting on January 19th. A number of Items including Paramedic issues, 2024 Legislative issues like affordable housing
 - Council of Small Towns: I attended classes on Jan 13th in Hartford, one issue was Early voting issues, Cyber Attacks, Ethics, Grants, CT Training and assistance and how the new law will affect small towns, Early Voting open for 4 days for the presidential preference primary and 14 days for the November election. The Town Hall staff is working together with the Registrars of Voters, Town Clerk and the Selectman's Office working to make the transition as smooth as possible.
 - Meeting with other Selectman about combining a town manager instead of a 1st Selectman Still only a proposal in some towns.
 - Scotland residents Facebook, Dana and hopefully the BOS will not discuss town business on Facebook. It's not an official Town Page. Dana is sure most residents don't think the BOS should be debating issues on the FB page. The First Selectman's door is always open to discuss anything, and the BOS meets twice a month. Residents are encouraged to come to the meetings.
 - Cassidy Martin, Chairman of the Board of Education - The Scotland Elementary School has received a \$75,000 grant for mental health programs and after school programs. Plan on bringing in the Lutz Children's Museum.
 16. Audience with Citizens:
 - Kim Martin asked where the Affordable Housing Plan can be seen. The plan is on the Planning & Zoning web page.
 - Jeff Jakubowski asked how many pounds of salt/sand the town is putting down. Dana – about 300 lb. per mile is the recommended amount. Discussion was held.

- Cassidy Martin – EastConn has a plan to combine IT services with the Town if the Town is interested. The school is willing to have discussions when the contract with Savage is up. Discussion was held.

17. Motion to adjourn at 8:35pm made by Mike Gurnack, seconded by Bart Laws. Motion carried.

Treasurer's Report

January 24, 2024, Board of Selectman Meeting

FY23 Audit status

- Audit fieldwork is complete, and extension filed with the state in early December to allow until January 31 to issue report
- Draft financials were received last week and review is largely complete
- Legal representation letters have been received
- Final meeting scheduled for Friday to review changes/corrections to report, currently expect issuance by January 31 extension
- We will have material finding related to vendor fraud that will require a corrective action plan to be filed with the state
- Once audit is issued, we will have a number of other annual filings that will need to be completed (Bonding supplemental reporting and state filings)

December 2023 Financials

Year-to-date December 31, 2023, is nearly complete for General Fund, all other funds are in process. Tonight's reporting should be viewed as preliminary until all reconciliations for December are completed. To date, the year to date BOE reconciliation is completed, December bank statements, Tax revenue/collections and interfund reconciliations are in process.

- Tax Collections for six months ended December 31, 2023, totaled \$3.3M, which is 71.5% of the full year's budget. Back tax collections of \$81.6k have been collected, more than double the full year's budget. Interest on back taxes was \$21k, also more than double the full year's budget. December collections on the current year totaled \$0.6M.
- General Revenues totaled \$13.5k, 26.9% of the full year budget, which does not yet include interest from the STIF account for either November or December. Departmental Revenues totaled \$35.9k, 56.2% of the full year's budget.
- Intergovernmental Grant revenues totaled \$522k, 30.8% of the full year budget. ECS funding is very backloaded, we've received 25% already, another 25% in January, and the final 50% in April. ARPA funds transferred to the General Fund under the revenue loss provision has not been recorded, but will be reflected in the final December reporting when it's issued.
- Total Revenues of \$3.865M, 60.2% of the full year's budget.
- General Government expenditure totaled \$1,075K, 49% of the full year's budget. This doesn't yet include a recording of the transfer to the Declared Emergency Fund for bridge work (reflected in budget, but not actuals side as yet)
- Scotland Elementary School expenses totaled \$943.6K, 39.7% of the full year budget. RD11 District School expenses totaled \$926K, 45.4% of the full year budget.
- General Fund cash on December 31 totaled \$988K of which \$472k was held in the STIF investment account. Note that these funds include a "provisional credit" from Berkshire Bank of

\$279k as a return of funds paid out in error. These funds could be recouped by Berkshire if Bank of America does not return the full amount once their investigation is complete. There was another \$457K held in a STIF account for the investment and other funds (including Declared Emergency and CNR funds). Between the two STIF accounts, the Town earned interest totaling \$21.4K in FY 2024.

FY24 Capital Expenditures

I am still working my way through the transactions that have been incurred in this area, so reporting should be considered as provisional.

- Declared Emergency Fund – we approved \$750k to be spent to resolve the bridge emergency in September. To date, \$676k has been incurred
- Capital Non-recurring - \$13k spent to date, mainly on Town Hall project (\$10.4k), Firehouse (\$1k) and EV charging station at Library (\$1.8k)

Status of Vendor Fraud

- Bank of America investigation ongoing before funds can be officially returned to the Town – unknown risk regarding amount
- Town set up new bank account at bank's suggestion, this has resulted in a number of issues that are still being worked through – for example, State ACH deposits, Bank loan auto-payment, credit card auto-payment. Changing these is complicated by the transition of staff in November (i.e., the state does not have the current selectmen or Interim Treasurer as official contacts as yet to then allow for submission of necessary change documents).

Search for new Treasurer

- Role was posted on Indeed, Craigslist, the COST job search site and the Town's website on January 2, 2024
- Good response rate on Indeed, but only 1 non-Indeed (likely Craigslist) response
- There were 4 qualified local candidates that were phone-screened, and two of those were invited in for interviews. Both were extremely strong candidates, and an offer was made to David Zito last week. He accepted and started with training today.
- I will stay on to transition over the course of the next couple of months, and then be available on an as-needed basis until at least the end of the year.
- Cost of job search ~\$600 (mainly Indeed)

All Other Activities

- Quarterly payroll filings for 4Q23 are complete and W-2's generated
- Form DE-2017 (related to LoCIP grant) filed with the state last week (was due Sept 30 and identified by auditors as outstanding item)
- Miscellaneous guidance/questions related to Town Hall building project

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	2,500.00	-2,500.00
46101 · Interest Income	10,855.99	25,000.00	-14,144.01
47210 · Lease of 6 Huntington Road	2,100.00	4,200.00	-2,100.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	1,000.00	-1,000.00
48850 · Miscellaneous Income - TOS	-326.67	0.00	-326.67
48855 · Settlement/EA Income	0.00	10,000.00	-10,000.00
48860 · RD11 Return of Prior Surplus	0.00	1,000.00	-1,000.00
44867 · Gas/Diesel Reimbursement SES	782.81	5,000.00	-4,217.19
48990 · CIRMA Equity Distribution	0.00	1,500.00	-1,500.00
Total GENERAL REVENUE	13,412.13	50,200.00	-36,787.87
TAX REVENUE			
41104 · Current Year Tax Revenue	3,191,386.42	4,557,913.78	-1,366,527.36
41105 · Back Taxes	81,616.17	30,000.00	51,616.17
41106 · Current year liens and fees	24.00	0.00	24.00
41107 · Back Tax Liens and Fees	135.40	500.00	-364.60
41204 · Refunds of Overpayments	-8,422.61	0.00	-8,422.61
41901 · Interest on Current Levy	7,907.28	10,000.00	-2,092.72
41902 · Interest on Back Taxes/Levies	21,151.27	10,000.00	11,151.27
Total TAX REVENUE	3,293,797.93	4,608,413.78	-1,314,615.85
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	320.00	150.00	170.00
44104 · Copies - Town Clerk	1,491.00	2,500.00	-1,009.00
44106 · Building Department	17,835.04	20,000.00	-2,164.96
44108 · State Recording Fees	1,639.00	10,000.00	-8,361.00
44109 · Conveyances	4,227.50	20,000.00	-15,772.50
44110 · Pistol Permits	510.00	1,000.00	-490.00
44111 · Transfer Station Permit Fees	8,578.00	10,000.00	-1,422.00
44113 · License Fees - All	1,340.22	250.00	1,090.22
Total DEPARTMENTAL REVENUE	35,940.76	63,900.00	-27,959.24
STATE GRANTS			
49150 · Municipal Transition Grant	119,371.64	119,372.00	-0.36
49142 · ARPA/SLFRF Rev Loss transfer in	0.00	200,000.00	-200,000.00
43601 · PILOT - Tiered Reimbursement	17,845.00	17,845.00	0.00
43602 · LoCIP-Local Capital Improvement	0.00	39,859.00	-39,859.00
43603 · Department of Education	318,668.00	1,274,671.00	-956,003.00
43604 · State/Judicial Branch	45.00	100.00	-55.00
43606 · State Library	6,000.00	0.00	6,000.00
43610 · Mash. Pequot & Mohegan Fund	2,873.33	11,620.00	-8,746.67
48810 · Misc. State Revenues	20.00	0.00	20.00
49101 · Municipal Revenue Sharing	55,919.95	0.00	55,919.95

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
49105 · Town Clerk Grant	0.00	6,000.00	-6,000.00
49110 · Municipal Assistance	0.00	13,960.00	-13,960.00
49115 · Grants for Municipal Projects	0.00	7,681.00	-7,681.00
49120 · St. tax relief - disabled exemp	600.36	500.00	100.36
49125 · State tax relief veterans	720.00	700.00	20.00
Total STATE GRANTS	522,063.28	1,692,308.00	-1,170,244.72
Total Income	3,865,214.10	6,414,821.78	-2,549,607.68
Gross Profit	3,865,214.10	6,414,821.78	-2,549,607.68
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	19,370.88	38,978.96	-19,608.08
51002 · 2nd. Selectman Salary	177.10	2,440.44	-2,263.34
51003 · 3rd. Selectman Salary	2,302.30	2,440.44	-138.14
51004 · Administrative Assistant Salary	11,756.08	22,785.04	-11,028.96
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	2,756.10	1,000.00	1,756.10
51008 · Counsel	2,953.39	10,000.00	-7,046.61
51009 · Miscellaneous	246.51	1,100.00	-853.49
Total 4111 · SELECTMEN	39,562.36	78,944.88	-39,382.52
4141 · TOWN HALL			
51111 · Phone Service (Town Hall)	1,670.76	3,400.00	-1,729.24
51100 · Janitorial Salary	2,093.97	3,736.30	-1,642.33
51101 · Office Supplies	1,646.03	4,000.00	-2,353.97
51102 · Water	94.00	300.00	-206.00
51103 · Copiers	109.45	500.00	-390.55
51104 · Fire Alarm Contract	896.02	1,300.00	-403.98
51105 · Janitorial Supplies	44.54	600.00	-555.46
51106 · Internet Services	629.28	1,200.00	-570.72
51107 · Web Page	0.00	2,000.00	-2,000.00
51108 · Information Technology Support	6,047.04	12,000.00	-5,952.96
51109 · Postage	745.88	2,700.00	-1,954.12
Total 4141 · TOWN HALL	13,976.97	31,736.30	-17,759.33

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
4112 · ADMINISTRATION/OTHER			
51207 · Reverse 911 system	0.00	4,500.00	-4,500.00
51201 · Dues/Subscriptions	5,892.00	7,000.00	-1,108.00
51202 · Alcohol & Drug Testing CCM D&A	100.00	200.00	-100.00
51203 · Probate	598.00	600.00	-2.00
51204 · Auditor-Contractual	11,600.00	17,200.00	-5,600.00
51205 · Social Security Tax -Town Share	20,421.65	42,000.00	-21,578.35
51206 · CT Unemployment Reimbursements	0.00	1,000.00	-1,000.00
Total 4112 · ADMINISTRATION/OTHER	38,611.65	72,500.00	-33,888.35
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	20,256.60	27,011.25	-6,754.65
51301 · Employee Medical (Town Share)	10,037.64	18,000.00	-7,962.36
51302 · Liability & Umbrella	15,056.19	19,977.25	-4,921.06
51304 · Bonds/Blanket Crime	955.00	1,026.00	-71.00
Total 4199 · INSURANCE & BONDS TOTAL	46,305.43	66,014.50	-19,709.07
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	4,556.60	9,500.00	-4,943.40
51401 · Dial-A-Ride	3,741.00	3,700.00	41.00
51402 · United Services	1,208.00	1,208.00	0.00
51403 · Access Agency	0.00	1,000.00	-1,000.00
51404 · TVCC (Meals on Wheels)	0.00	1,430.00	-1,430.00
51405 · Sexual Assault Crisis Center	0.00	500.00	-500.00
51406 · Green Valley	500.00	500.00	0.00
Total 4427 · HEALTH & WELFARE TOTAL	10,005.60	17,838.00	-7,832.40
4147 · TOWN CLERK			
51500 · Town Clerk Salary	12,505.96	26,512.61	-14,006.65
51501 · Professional Services (TC)	33.60	400.00	-366.40
51502 · Professional Development	503.54	600.00	-96.46
51503 · Legal Notices	1,511.48	2,500.00	-988.52
51504 · Repairs/Binding Old Records	313.79	400.00	-86.21
51505 · Mileage	0.00	100.00	-100.00
51507 · Miscellaneous	517.47	600.00	-82.53
51508 · Software	6,643.99	11,544.00	-4,900.01
51510 · Dues/Subscriptions	0.00	200.00	-200.00
51511 · Town Clerk Asst Salary	1,245.50	0.00	1,245.50
51512 · Town Clerk Grant expenditures	0.00	6,000.00	-6,000.00
Total 4147 · TOWN CLERK	23,275.33	48,856.61	-25,581.28

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	630.90	2,100.00	-1,469.10
51605 · Office Supplies	0.00	750.00	-750.00
51606 · Miscellaneous	16.00	300.00	-284.00
51607 · Computer Program Services	8,362.74	9,500.00	-1,137.26
51608 · Dues/Subscriptions	114.94	100.00	14.94
51610 · Windham Tax Collection Service	9,251.54	19,043.17	-9,791.63
Total 4135 · TAX COLLECTOR	18,376.12	31,943.17	-13,567.05
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	12,291.76	27,904.50	-15,612.74
51720 · Bookkeeper Salary	10,438.12	23,400.00	-12,961.88
51730 · Financial Program/Training	1,363.50	1,800.00	-436.50
51740 · Miscellaneous	386.51	100.00	286.51
Total 4117 · FINANCE DEPARTMENT	24,479.89	53,204.50	-28,724.61
4137 · TREASURER			
51700 · Treasurer Salary	1,200.00		
Total 4137 · TREASURER	1,200.00		
4131 · ASSESSOR			
51900 · Assessor Salary	11,185.61	22,371.59	-11,185.98
51901 · Professional Development	0.00	150.00	-150.00
51902 · Mileage	0.00	150.00	-150.00
51903 · Office Supplies	0.00	410.00	-410.00
51904 · MV Pricing Guide.	1,156.00	1,120.00	36.00
51905 · Tax Maps (Assessor)	0.00	1,000.00	-1,000.00
51906 · Office Equipment (Computer)	0.00	200.00	-200.00
51907 · Software (Quality Data, Vision)	8,098.90	9,000.00	-901.10
51908 · Dues/Subscriptions	250.00	650.00	-400.00
51909 · Revaluation	5,750.00	5,941.47	-191.47
51910 · Web Hosting - Vision Gov	825.00	670.00	155.00
51930 · Legal Notices	126.28	550.00	-423.72
Total 4131 · ASSESSOR	27,391.79	42,213.06	-14,821.27

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
4197 · ELECTIONS			
52000 · Election Day Expense	0.00	240.00	-240.00
52001 · Professional Development	0.00	1,560.00	-1,560.00
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subscriptions	190.00	150.00	40.00
52007 · Registrar Salaries	3,633.15	8,528.27	-4,895.12
52008 · Assistant Registrar Salaries	0.00	2,036.19	-2,036.19
52009 · Election Workers Salaries	1,001.70	2,343.69	-1,341.99
52010 · Moderator Salaries	445.57	1,817.37	-1,371.80
52011 · Office Supplies	0.00	1,250.00	-1,250.00
52012 · Ballots	563.38	2,190.00	-1,626.62
52013 · Equipment	1,196.75	2,650.00	-1,453.25
Total 4197 · ELECTIONS	7,030.55	23,065.52	-16,034.97
4153 · PLANNING & ZONING			
52100 · Counsel	400.00	8,000.00	-7,600.00
52101 · Legal Notices	0.00	1,000.00	-1,000.00
52102 · Mileage	0.00	200.00	-200.00
52103 · Miscellaneous	750.00	1,000.00	-250.00
52104 · Office Equipment	0.00	200.00	-200.00
52105 · Zoning Enforcement Off Salary	506.77	10,112.40	-9,605.63
52106 · PZC Clerk Salary	0.00	530.00	-530.00
Total 4153 · PLANNING & ZONING	1,656.77	21,042.40	-19,385.63
4163 · INLAND WETLANDS			
52204 · Legal Notices	0.00	250.00	-250.00
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	174.00	100.00	74.00
52202 · Wetland Officer Salary	2,657.17	5,859.80	-3,202.63
Total 4163 · INLAND WETLANDS	2,831.17	6,309.80	-3,478.63
4213 · BUILDING DEPARTMENT			
52301 · Mileage	0.00	500.00	-500.00
52304 · ST of CT Fees	192.42	300.00	-107.58
52305 · Building Inspector Salary	5,955.04	11,910.16	-5,955.12
Total 4213 · BUILDING DEPARTMENT	6,147.46	12,710.16	-6,562.70
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	2,400.00	2,800.00	-400.00
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	800.00	1,000.00	-200.00
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	3,200.00	4,600.00	-1,400.00

01/24/24

FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)

Accrual Basis

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
4501 · LIBRARY			
52600 · Directors Salary	10,289.94	21,276.06	-10,986.12
52601 · Asst Salary	7,305.61	19,002.27	-11,696.66
52602 · Janitorial Salary	2,171.78	4,601.57	-2,429.79
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,150.00	-1,150.00
52605 · Telephone	941.42	1,680.00	-738.58
52606 · Office Supplies	867.25	1,300.00	-432.75
52607 · Janitorial Supplies	123.54	150.00	-26.46
52608 · Library Books	1,960.03	3,500.00	-1,539.97
52609 · Electronic Materials	173.19	450.00	-276.81
52611 · Library Software	0.00	2,215.00	-2,215.00
52612 · Dues/CT Library	178.00	175.00	3.00
52613 · Catalogue Support	350.00	375.00	-25.00
52614 · Internet Services	384.00	1,680.00	-1,296.00
52615 · Library Programs	93.39	150.00	-56.61
52616 · Computers/Servers/Printers	309.92	1,044.00	-734.08
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	25,148.07	59,198.90	-34,050.83
4300 · PUBLIC WORKS			
52730 · Lawn Maintenance- contractual	9,310.00	7,500.00	1,810.00
52726 · Propane for buses	-86.36		
52721 · LoCIP Projects	39,859.00	39,859.00	0.00
52700 · Part Time Seasonal	169.02	1,000.00	-830.98
52701 · Overtime	190.80	12,288.54	-12,097.74
52702 · Snow Removal - Contractual	0.00	5,820.00	-5,820.00
52703 · Tree Trimming	1,200.00	3,000.00	-1,800.00
52704 · Salt/Sand (PY)	2,562.33	20,000.00	-17,437.67
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	547.06	2,000.00	-1,452.94
52707 · Cemeteries	320.80	0.00	320.80
52708 · New Equipment	0.00	1,500.00	-1,500.00
52709 · Vehicle Maintenance	2,355.93	6,000.00	-3,644.07
52710 · Equipment Maintenance	5,628.13	7,500.00	-1,871.87
52711 · Diesel/Gasoline	6,877.53	19,500.00	-12,622.47
52712 · Highway Supervisor Salary	4,629.53	9,316.02	-4,686.49
52713 · Foreman Salary	28,220.59	66,144.00	-37,923.41
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	12,396.69	55,120.00	-42,723.31
52717 · Capital Improvements Roads	0.00	75,000.00	-75,000.00
52718 · Maintenance Roads/Other	11,735.91	15,000.00	-3,264.09
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	0.00
52720 · Telephone	607.14	1,200.00	-592.86

Town of Scotland
FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
52724 · Protective Gear/Clothing	28.84	500.00	-471.16
52725 · In-Kind Services - SES	414.70	0.00	414.70
Total 4300 · PUBLIC WORKS	148,967.64	370,547.56	-221,579.92
4399 · BUILDING MAINTENANCE			
52816 · Certification	0.00	120.00	-120.00
52800 · Building Maintenance Salary	3,274.59	8,000.00	-4,725.41
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	570.00	1,800.00	-1,230.00
52804 · Bldg Maint - Grange Hall	2,216.52	1,000.00	1,216.52
52805 · Bldg Maint - Town Misc	0.00	4,000.00	-4,000.00
52807 · Bldg Maint - Public Safety Bldg	1,411.02	7,500.00	-6,088.98
52810 · Bldg Maint - Town Hall	415.41	4,000.00	-3,584.59
52811 · Bldg Maint - New Town Garage	0.00	1,000.00	-1,000.00
52812 · Bldg Maint - Old Town Garage	22.09	1,000.00	-977.91
52813 · Bldg Maint - Old Fire Station	1,464.79	1,000.00	464.79
52814 · Bldg Maint - Library	947.71	1,000.00	-52.29
52815 · Community Room Maintenance	69.20	1,500.00	-1,430.80
52809 · Non-Recurring Bldg Renovations	260,259.90	260,000.00	259.90
Total 4399 · BUILDING MAINTENANCE	270,811.23	292,420.00	-21,608.77
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	274.87	600.00	-325.13
52901 · Public Safety Complex	4,713.92	10,000.00	-5,286.08
52902 · Town Hall	2,456.39	5,200.00	-2,743.61
52903 · New Town Garage	1,003.27	2,500.00	-1,496.73
52904 · Old Town Garage	264.44	600.00	-335.56
52905 · Library	4,725.05	8,000.00	-3,274.95
52906 · Street Lighting	1,565.09	3,800.00	-2,234.91
52907 · Town Green	268.04	600.00	-331.96
52908 · Bowers Park	264.00	600.00	-336.00
Total 8601 · UTILITIES-ELECTRIC	15,535.07	31,900.00	-16,364.93
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	320.70	0.00	320.70
53001 · Oil - Library	1,762.82	6,000.00	-4,237.18
53002 · Oil - Public Works	780.25	4,200.00	-3,419.75
53003 · Oil - Town Hall	2,763.41	5,300.00	-2,536.59
53004 · Oil - Public Safety Complex	4,261.56	10,000.00	-5,738.44
Total 8602 · UTILITIES-HEAT	9,888.74	25,500.00	-15,611.26

Town of Scotland
FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through December 2023

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	-31.20	4,000.00	-4,031.20
53101 · Non-Recurring	14,000.00	13,000.00	1,000.00
53102 · Fire/EMS Service	64,130.22	105,840.00	-41,709.78
53103 · 9-1-1 Dispatch	5,611.66	4,796.42	815.24
53104 · Paramedic Program Services	1,239.74	1,700.00	-460.26
53105 · Office of Fire Marshall Service	0.00	1,500.00	-1,500.00
53110 · Ambulance Transport	85,884.91	174,900.00	-89,015.09
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	211,125.78	346,027.42	-134,901.64
4215 · ANIMAL CONTROL			
53405 · NECCOG Animal Control	6,731.00	5,900.00	831.00
Total 4215 · ANIMAL CONTROL	6,731.00	5,900.00	831.00
8400 · TRANSFER STATION			
53500 · Transfer Operations	9,573.05	22,000.00	-12,426.95
53501 · Rental of Land & Building	9,092.52	17,568.00	-8,475.48
53502 · Disposal - Willi Waste	32,659.32	50,000.00	-17,340.68
53503 · Container Transit	11,332.80	23,000.00	-11,667.20
53504 · Dues & Fees Mld-Neroc Transfer	240.09	1,100.00	-859.91
Total 8400 · TRANSFER STATION	62,897.78	113,668.00	-50,770.22
9100 · Declared Emergency Expenses			
91200 · Transfer Out-Declared Emer Fund	0.00	150,000.00	-150,000.00
91000 · Declared Emergency-unreimbursed	0.00	5,000.00	-5,000.00
Total 9100 · Declared Emergency Expenses	0.00	155,000.00	-155,000.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	12,337.50	24,675.00	-12,337.50
53601 · Int (\$1.3mil) 4/20/11-SES	3,017.93	5,422.00	-2,404.07
Total 4803 · INTEREST/PAYMENT DEBT	15,355.43	30,097.00	-14,741.57
4801 · PRINCIPAL/PAYMENT OF DEBT			
53700 · SES 2.5 MM Bond	0.00	150,000.00	-150,000.00
53701 · SES 1.3mm SI Loan	45,000.00	90,000.00	-45,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	45,000.00	240,000.00	-195,000.00
Total Expense	1,075,511.83	2,181,237.78	-1,105,725.95
Net Ordinary Income	2,789,702.27	4,233,584.00	-1,443,881.73

	<u>Jul - Dec 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	932,764.56	2,364,997.00	-1,432,232.44
4701 · SES EXPENDITURES - Other	10,795.00	10,000.00	795.00
Total 4701 · SES EXPENDITURES	<u>943,559.56</u>	<u>2,374,997.00</u>	<u>-1,431,437.44</u>
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	26,467.83	100,000.00	-73,532.17
55001 · Regional District 11	926,038.65	2,037,285.41	-1,111,246.76
Total 4702 · PHHS - OTHER EXPENDITURES	<u>952,506.48</u>	<u>2,137,285.41</u>	<u>-1,184,778.93</u>
Total Other Expense	<u>1,896,066.04</u>	<u>4,512,282.41</u>	<u>-2,616,216.37</u>
Net Other Income	<u>-1,896,066.04</u>	<u>-4,512,282.41</u>	<u>2,616,216.37</u>
Net Income	<u>893,636.23</u>	<u>-278,698.41</u>	<u>1,172,334.64</u>