

Preliminary Budget 5-26-2026

**Town of Scotland
2026-2027 Proposed Budget**

	FY 2024 ACTUALS (audited)	FY 2025 ACTUALS (audited)	FY 2026 Budget	Proposed FY27 Budget	Var vs. FY26 Budget Fav/(Unfav)
Income					
GENERAL REVENUE					
41108 · CGS Section 12-80a (PPT)	4,384.96	3,003.40	3,000.00	3,200.00	200.00
46101 · Interest Income	31,495.62	43,593.61	28,000.00	34,000.00	6,000.00
47210 · Lease of 6 Huntington Road	4,200.00	4,200.00	4,200.00	4,200.00	0.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	0.00	0.00	0.00	0.00
48850 · Miscellaneous Income - TOS	8,758.66	15,920.04	7,000.00	7,500.00	500.00
48855 · Settlement/EA Income	566.76	0.00	0.00	0.00	0.00
48860 · RD11 Return of Prior Surplus	0.00	0.00	0.00	0.00	0.00
44867 · Gas/Diesel Reimbursement SES	7,547.79	7,218.56	6,000.00	6,500.00	500.00
48868 · Diesel/Gas Reimbursement PHHS	0.00	0.00	0.00	0.00	0.00
48990 · CIRMA Equity Distribution	0.00	857.72	1,500.00	1,500.00	0.00
48865 · National Opiod Settlement	-176.09	0.00	0.00	0.00	0.00
49139 · Election Infrastructure Grant	0.00	847.37	0.00	0.00	0.00
Total GENERAL REVENUE	56,777.70	75,640.70	49,700.00	56,900.00	7,200.00
TAX REVENUE					
41104 · Current Year Tax Revenue	4,503,270.91	4,591,321.78	4,820,341.57	5,036,445.12	216,103.56
41105 · Back Taxes	104,771.36	81,426.97	50,000.00	60,000.00	10,000.00
41106 · Current year liens and fees	168.00	24.00	0.00	0.00	0.00
41107 · Back Tax Liens and Fees	586.00	264.00	500.00	500.00	0.00
41204 · Refunds of Overpayments	-9,072.37	-4,033.31	-5,000.00	-5,000.00	0.00
41301 · Non-refundable Overpayments	0.00	0.00	0.00	0.00	0.00
41901 · Interest on Current Levy	16,354.01	16,320.99	10,000.00	10,000.00	0.00
41902 · Interest on Back Taxes/Levies	30,580.12	22,370.82	15,000.00	18,000.00	3,000.00
Total TAX REVENUE	4,646,658.03	4,707,695.25	4,890,841.57	5,119,945.12	229,103.56
DEPARTMENTAL REVENUE					
44103 · Zoning & Subdivision Fees	980.00	1,020.00	500.00	1,000.00	500.00
44104 · Copies - Town Clerk	3,096.00	2,763.20	2,500.00	2,500.00	0.00
44105 · Copies - Assessor	0.00	4.00	0.00	0.00	0.00
44106 · Building Department	31,334.34	24,656.86	20,000.00	22,000.00	2,000.00
44107 · Wetland Recording Fees	0.00	760.00	500.00	500.00	0.00
44108 · State Recording Fees	6,241.00	4,733.00	5,000.00	5,000.00	0.00
44109 · Conveyances	12,733.75	18,437.36	15,000.00	15,000.00	0.00
44110 · Pistol Permits	1,305.00	480.00	400.00	400.00	0.00
44111 · Transfer Station Permit Fees	10,203.00	10,175.00	10,000.00	10,000.00	0.00
44113 · License Fees - All	585.22	568.20	300.00	300.00	0.00
Total DEPARTMENTAL REVENUE	66,478.31	63,597.62	54,200.00	56,700.00	2,500.00
STATE/FEDERAL GRANTS					
43600 · State Prop - PILOT	0.00	0.00	0.00	0.00	0.00
43601 · PILOT - Tiered Reimbursement	17,845.00	18,302.95	13,305.00	15,937.00	2,632.00
43602 · LoCIP-Local Capital Improvement	30,972.60	30,611.15	30,973.00	0.00	(30,973.00)
43603 · Department of Education	1,274,671.00	1,274,671.00	1,274,671.00	1,274,671.00	0.00
43604 · State/Judicial Branch	45.00	150.00	100.00	100.00	0.00
43610 · Mash Pequot & Mohegan Fund	10,620.00	8,620.00	11,620.00	11,620.00	0.00
43612 · DEMHS Grant/Income	0.00	0.00	0.00	0.00	0.00
48810 · Misc. State Revenues	20.01	0.00	0.00	0.00	0.00
49101 · Municipal Revenue Sharing	55,919.95	0.00	0.00	0.00	0.00
49105 · Town Clerk Grant	0.00	5,275.00	5,000.00	5,000.00	0.00
49110 · Municipal Assistance	0.00	13,960.00	13,960.00	13,960.00	0.00
49115 · Grants for Municipal Projects	7,681.00	7,681.00	7,681.00	7,681.00	0.00
49120 · St. tax relief - disabled exmp	600.36	458.69	450.00	450.00	0.00
49125 · State tax relief veterans	720.00	714.00	700.00	700.00	0.00
43606 · State Library	1,200.00	0.00	0.00	0.00	0.00
49132 · Early Voting Grant	10,500.00	2,000.00	0.00	0.00	0.00
49142 · Transfer in of ARPA/SLFRF funding	201,012.94	0.00	0.00	0.00	0.00
49145 · Dept of Emergency Services	-348.17	0.00	0.00	0.00	0.00
49150 · Municipal Transition Grant	119,371.64	136,386.22	0.00	0.00	0.00
XXXXX - Supplemental Education Aid	0.00	0.00	0.00	152,437.00	152,437.00
XXXXX - Supplemental Municipal Aid	0.00	0.00	0.00	28,962.00	28,962.00
Total STATE GRANTS	1,730,831.33	1,498,830.01	1,358,460.00	1,511,518.00	153,058.00
Total Income	6,500,745.37	6,345,763.58	6,353,201.57	6,745,063.12	391,861.56
Expense					
4111 · SELECTMEN					
51000 · 1st. Selectman Salary	38,860.35	40,538.16	41,551.57	42,673.46	(1,121.89)
51002 · 2nd. Selectman Salary	2,656.50	2,394.37	2,601.51	2,671.75	(70.24)
51003 · 3rd. Selectman Salary	2,302.30	2,394.37	2,601.51	2,671.75	(70.24)
51004 · Administrative Assistant Salary	24,529.26	28,281.25	28,782.00	29,559.11	(777.11)
51101 · 1st Selectman's Assistant Salary	2,676.50	0.00	0.00	0.00	0.00
51005 · UCONN Intern Program costs	0.00	0.00	0.00	0.00	0.00
51006 · Mileage	0.00	0.00	200.00	200.00	0.00
51007 · Legal/Notices	4,450.71	1,379.74	4,000.00	6,000.00	(2,000.00)
51008 · Counsel	3,565.29	7,412.00	40,000.00	12,000.00	28,000.00
51009 · Miscellaneous	141.66	854.17	1,000.00	1,500.00	(500.00)
Total 4111 · SELECTMEN	79,182.57	83,254.06	120,736.59	97,276.08	23,460.51
4141 · TOWN HALL					
51100 · Janitorial Salary	4,910.97	5,138.16	3,968.35	4,075.49	(107.15)
51101 · Office Supplies	6,383.25	7,028.82	6,000.00	7,500.00	(1,500.00)
51102 · Water	330.00	32.00	300.00	350.00	(50.00)
51103 · Copiers	176.82	0.00	500.00	500.00	0.00
51104 · Fire Alarm Contract	1,910.48	1,505.06	1,900.00	1,900.00	0.00
51105 · Janitorial Supplies	164.26	138.96	600.00	600.00	0.00
51106 · Internet Services	1,444.18	1,369.76	1,400.00	1,800.00	(400.00)
51111 · Phone Service (Town Hall)	3,341.52	3,341.52	3,500.00	3,500.00	0.00
51107 · Web Page	0.00	3,268.00	3,300.00	3,300.00	0.00

2026-2027 Proposed Budget

	<u>FY 2024</u> <u>ACTUALS</u> <u>(audited)</u>	<u>FY 2025</u> <u>ACTUALS</u> <u>(audited)</u>	<u>FY 2026</u> <u>Budget</u>	<u>Proposed FY27</u> <u>Budget</u>	<u>Var vs. FY26</u> <u>Budget</u> <u>Fav/(Unfav)</u>
51108 · Information Technology Support	15,881.30	23,958.32	27,000.00	27,000.00	0.00
51111 · Miscellaneous	0.00	580.02	500.00	500.00	0.00
51112 · Security	0.00	2,499.90	1,500.00	1,500.00	0.00
51109 · Postage	2,318.09	2,418.63	3,000.00	3,000.00	0.00
Total 4141 · TOWN HALL	36,860.87	51,279.15	53,468.35	55,525.49	(2,057.15)
4112 · ADMINISTRATION/OTHER					
51200 · Financial Program/Training	0.00	0.00	0.00	0.00	0.00
51201 · Dues/Subscriptions	6,126.88	7,372.97	7,000.00	9,000.00	(2,000.00)
51202 · Alcohol & Drug Testing CCM D&A	200.00	220.00	250.00	550.00	(300.00)
51203 · Probate	598.00	630.00	669.00	669.00	0.00
51204 · Auditor-Contractual	17,450.00	17,100.00	22,000.00	23,100.00	(1,100.00)
51205 · Social Security Tax -Town Share	44,467.80	47,790.42	51,000.00	52,300.00	(1,300.00)
51206 · CT Unemployment Reimbursements	0.00	4,237.80	4,300.00	4,300.00	0.00
51207 · Reverse 911 system	4,845.00	4,354.80	4,500.00	4,500.00	0.00
51208 · Grant Admin Salary	0.00	2,535.18	5,000.00	5,000.00	0.00
Total 4112 · ADMINISTRATION/OTHER	73,687.68	84,241.17	94,719.00	99,419.00	(4,700.00)
4199 · INSURANCE & BONDS TOTAL					
51300 · Workers Compensation	27,008.80	28,358.40	28,455.00	31,500.00	(3,045.00)
51301 · Employee Medical (Town Share)	19,492.03	18,423.09	62,435.00	62,435.00	0.00
51302 · Liability & Umbrella	20,050.06	22,237.00	25,095.00	26,350.00	(1,255.00)
51304 · Bonds/Blanket Crime	1,910.00	200.00	2,000.00	2,100.00	(100.00)
51305 · Cyber security	2,068.96	3,158.08	2,900.00	3,045.00	(145.00)

2026-2027 Proposed Budget

	FY 2024 ACTUALS (audited)	FY 2025 ACTUALS (audited)	FY 2026 Budget	Proposed FY27 Budget	Var vs. FY26 Budget Fav/(Unfav)
Total 4199 · INSURANCE & BONDS TOTAL	70,529.85	72,376.57	120,885.00	125,430.00	(4,545.00)
4427 · HEALTH & WELFARE TOTAL					
51400 · Health District (EHHD)	9,113.20	9,339.00	9,500.00	10,020.00	(520.00)
51401 · Dial-A-Ride	3,741.00	3,741.00	3,925.00	3,925.00	0.00
51402 · United Services	1,208.00	1,134.72	1,200.00	1,200.00	0.00
51403 · Access Agency	1,000.00	0.00	1,000.00	1,000.00	0.00
51404 · TVCC (Meals on Wheels)	0.00	0.00	1,430.00	600.00	830.00
51405 · Sexual Assault Crisis Center	0.00	0.00	500.00	50.00	450.00
51406 · Green Valley	500.00	0.00	500.00	500.00	0.00
Total 4427 · HEALTH & WELFARE TOTAL	15,562.20	14,214.72	18,055.00	17,295.00	760.00
4147 · TOWN CLERK					
51500 · Town Clerk Salary	25,011.96	26,012.48	26,662.79	28,080.00	(1,417.21)
51501 · Professional Services (TC)	99.60	115.20	150.00	150.00	0.00
51502 · Professional Development	953.54	1,128.53	1,200.00	1,300.00	(100.00)
51503 · Legal Notices	2,359.08	4,249.48	5,000.00	3,500.00	1,500.00
51504 · Repairs/Binding Old Records	447.44	498.02	200.00	300.00	(100.00)
51505 · Mileage	237.71	0.00	300.00	250.00	50.00
51506 · Office Supplies	0.00	0.00	0.00	0.00	0.00
51507 · Miscellaneous	810.52	540.45	500.00	600.00	(100.00)
51508 · Software	10,491.99	10,746.00	14,000.00	10,500.00	3,500.00
51509 · Computer Program Services	0.00	0.00	200.00	200.00	0.00
51510 · Dues/Subscriptions	170.00	170.00	225.00	200.00	25.00
51511 · Town Clerk Asst Salary	2,199.50	4,845.00	3,628.50	3,726.47	(97.97)
51512 · Town Clerk Grant expenditures	1,200.00	5,625.00	5,000.00	4,000.00	1,000.00
51513 · Town Clerk Fund Balance Exp	0.00	0.00	23,000.00	8,500.00	0.00
Total 4147 · TOWN CLERK	43,981.34	53,930.16	80,066.29	61,306.47	4,259.83
4135 · TAX COLLECTOR					
51601 · Counsel	0.00	0.00	0.00	0.00	0.00
51602 · Professional Development	0.00	0.00	150.00	0.00	150.00
51603 · Legal Notices	2,352.24	716.84	1,400.00	1,400.00	0.00
51605 · Office Supplies	0.00	0.00	500.00	0.00	500.00
51606 · Miscellaneous	36.00	90.00	100.00	200.00	(100.00)
51607 · Computer Program Services	10,722.54	11,694.30	10,579.30	0.00	10,579.30
51608 · Dues/Subscriptions	50.00	0.00	100.00	100.00	0.00
51610 · Windham Tax Collection Service	19,043.17	19,599.46	24,100.00	0.00	24,100.00
51611 · Canterbury Tax Collection Service	0.00	0.00	0.00	46,371.58	(46,371.58)
Total 4135 · TAX COLLECTOR	32,203.95	32,100.60	36,929.30	48,071.58	(11,142.28)
4117 · FINANCE DEPARTMENT					
51710 · Treasurer Salary	40,550.30	24,233.56	29,746.20	30,549.34	(803.15)
51715 · Assitant Treasurer Salary	0.00	2,905.50	4,100.00	4,210.70	(110.70)
51720 · Bookkeeper Salary	20,411.44	16,972.02	24,944.40	25,617.90	(673.50)
51730 · Financial Program/Training	5,638.47	6,630.65	6,500.00	7,000.00	(500.00)
51740 · Miscellaneous	6,418.60	-30.93	100.00	200.00	(100.00)
Total FINANCE DEPARTMENT	73,018.81	50,710.80	65,390.60	67,577.94	(2,187.35)
4131 · ASSESSOR					
51900 · Assessor Salary	22,371.20	23,266.36	23,848.11	24,492.01	(643.90)
51901 · Professional Development	0.00	0.00	0.00	0.00	0.00
51902 · Mileage	0.00	49.00	150.00	150.00	0.00
51903 · Office Supplies	0.00	253.11	200.00	500.00	(300.00)
51904 · MV Pricing Guide.	1,156.00	870.00	1,500.00	1,900.00	(400.00)
51905 · Tax Maps (Assessor)	0.00	4,950.00	5,150.00	5,150.00	0.00
51906 · Office Equipment (Computer)	0.00	0.00	0.00	0.00	0.00
51907 · Software (Quality Data, Vision)	9,736.01	13,692.17	11,030.00	18,000.00	(6,970.00)
51908 · Dues/Subscriptions	500.00	0.00	0.00	0.00	0.00
51909 · Revaluation	5,750.00	5,750.00	5,750.00	10,000.00	(4,250.00)
51910 · Web Hosting - Vision Gov	825.00	850.00	0.00	0.00	0.00
51920 · CAMA conversion	0.00	0.00	0.00	0.00	0.00
51930 · Legal Notices	126.28	453.26	550.00	550.00	0.00
Total 4131 · ASSESSOR	40,464.49	50,133.90	48,178.11	60,742.01	(12,563.90)
4197 · ELECTIONS					
52000 · Election Day Expense	262.10	274.51	590.00	1,500.00	(910.00)
52001 · Professional Development	0.00	2,667.02	2,000.00	2,000.00	0.00
52003 · Legal Notices	661.29	0.00	0.00	2,500.00	(2,500.00)
52004 · Mileage	0.00	176.88	300.00	300.00	0.00
52006 · Dues & Subcriptions	190.00	210.00	190.00	190.00	0.00
52007 · Registrar Salaries	8,306.79	15,588.81	14,025.49	14,404.17	(378.69)
52008 · Assistant Registrar Salaries	0.00	242.18	2,170.58	2,229.18	(58.61)
52009 · Election Workers Salaries	3,161.49	6,168.65	6,647.57	6,827.06	(179.48)
52010 · Moderator Salaries	2,211.33	6,962.37	5,294.19	5,437.13	(142.94)
52011 · Office Supplies	288.58	224.08	1,250.00	1,500.00	(250.00)
52012 · Ballots	1,052.35	1,385.83	2,740.00	1,000.00	1,740.00
52013 · Equipment	1,871.75	1,785.00	2,750.00	2,500.00	250.00
52014 · Early Voting Expenses	0.00	583.97	0.00	200.00	0.00
Total 4197 · ELECTIONS	18,005.68	36,269.30	37,957.83	40,587.55	(2,429.72)
4153 · PLANNING & ZONING					
52100 · Counsel	540.00	500.00	8,000.00	8,000.00	0.00
52101 · Legal Notices	0.00	193.36	1,000.00	1,000.00	0.00
52102 · Mileage	0.00	0.00	200.00	200.00	0.00
52103 · Miscellaneous	750.00	0.00	1,000.00	1,000.00	0.00
52104 · Office Equipment	0.00	0.00	200.00	200.00	0.00
52105 · Zoning Enforcement Off Salary	4,111.76	3,892.70	10,779.82	11,070.87	(291.06)
52106 · PZC Clerk Salary	0.00	2,291.74	2,562.50	2,567.50	(5.00)
Total 4153 · PLANNING & ZONING	5,401.76	6,877.80	23,742.32	24,038.37	(296.06)
4163 · INLAND WETLANDS					
52200 · Dues/Subscriptions	0.00	0.00	100.00	100.00	0.00
52201 · DEP	406.00	0.00	175.00	175.00	0.00
52202 · Wetland Officer Salary	5,587.11	6,094.14	6,246.55	6,415.20	(168.66)
52203 · IWWC Clerk	0.00	0.00	0.00	0.00	0.00
52204 · Legal Notices	0.00	0.00	250.00	1,000.00	(750.00)

2026-2027 Proposed Budget

	<u>FY 2024</u> <u>ACTUALS</u> <u>(audited)</u>	<u>FY 2025</u> <u>ACTUALS</u> <u>(audited)</u>	<u>FY 2026</u> <u>Budget</u>	<u>Proposed FY27</u> <u>Budget</u>	<u>Var vs. FY26</u> <u>Budget</u> <u>Fav/(Unfav)</u>
Total 4163 · INLAND WETLANDS	5,993.11	6,094.14	6,771.55	7,690.20	(918.66)
4213 · BUILDING DEPARTMENT					
52300 · Professional Development	0.00	0.00	0.00	0.00	0.00
52301 · Mileage	357.96	368.90	500.00	500.00	0.00
52303 · Dues/Subscriptions	0.00	0.00	0.00	0.00	0.00
52302 · Office Supplies	0.00	0.00	0.00	0.00	0.00
52304 · ST of CT Fees	192.42	0.00	400.00	400.00	0.00
52305 · Building Inspector Salary	11,910.08	12,386.66	12,696.23	13,039.03	(342.80)
52306 · Building Clerk	0.00	0.00	0.00	0.00	0.00
Total 4213 · BUILDING DEPARTMENT	12,460.46	12,755.56	13,596.23	13,939.03	(342.80)
4155 · BOARD OF ASSESSMENT APPEALS					
52400 · Legal Notices	0.00	0.00	0.00	0.00	0.00
Total 4155 · BOARD OF ASSESSMENT APPEALS	0.00	0.00	0.00	0.00	0.00

2026-2027 Proposed Budget

	FY 2024 ACTUALS (audited)	FY 2025 ACTUALS (audited)	FY 2026 Budget	Proposed FY27 Budget	Var vs. FY26 Budget Fav/(Unfav)
4525 · Economic Devel Commission					
53800 · Mailings	0.00	0.00	0.00	0.00	0.00
53801 · Supplies	0.00	0.00	0.00	0.00	0.00
53802 · Events	0.00	0.00	0.00	0.00	0.00
53803 · Membership & Education	0.00	0.00	0.00	0.00	0.00
Total 4525 · Economic Devel Commission	0.00	0.00	0.00	0.00	0.00
4599 · CULTURAL & RECREATION					
52500 · Cultural Events	3,435.00	2,846.00	2,800.00	2,800.00	0.00
52501 · Sanitation	0.00	0.00	300.00	300.00	0.00
52502 · Bowers Park Maintenance	1,450.00	1,500.00	1,000.00	1,000.00	0.00
52503 · Sports/Athletics	0.00	0.00	0.00	0.00	0.00
52504 · Memorial Day Events	463.78	261.48	500.00	500.00	0.00
Total 4599 · CULTURAL & RECREATION	5,348.78	4,607.48	4,600.00	4,600.00	0.00
4501 · LIBRARY					
52600 · Directors Salary	20,913.92	22,946.90	24,436.98	28,596.78	(4,159.80)
52601 · Asst Salary	15,888.16	16,310.51	22,657.83	23,269.59	(611.76)
52602 · Janitorial Salary	4,629.69	5,127.76	4,791.34	4,920.71	(129.37)
52603 · Professional Development	175.00	182.00	250.00	250.00	0.00
52604 · Fire Alarm Contract	696.00	1,738.00	1,800.00	2,500.00	(700.00)
52605 · Telephone	1,729.09	1,991.36	2,160.00	3,000.00	(840.00)
52606 · Office Supplies	1,090.66	665.78	1,000.00	1,000.00	0.00
52607 · Janitorial Supplies	176.52	227.09	250.00	250.00	0.00
52608 · Library Books	3,672.87	3,933.42	4,500.00	5,000.00	(500.00)
52609 · Electronic Materials	316.76	135.93	450.00	450.00	0.00
52610 · Office Equipment	0.00	0.00	0.00	0.00	0.00
52611 · Library Software	2,115.12	2,115.12	2,300.00	2,300.00	0.00
52612 · Dues/CT Library	178.00	178.00	185.00	185.00	0.00
52613 · Catalogue Support	350.00	350.00	375.00	375.00	0.00
52614 · Internet Services	1,536.00	1,566.00	1,680.00	1,700.00	(20.00)
52615 · Library Programs	189.29	236.50	250.00	250.00	0.00
52616 · Computers/Servers/Printers	1,163.16	1,168.20	1,126.00	1,200.00	(74.00)
52617 · Mileage	62.88	63.00	200.00	200.00	0.00
Total 4501 · LIBRARY	54,883.12	58,935.57	68,412.15	75,447.08	(7,034.93)
4300 · PUBLIC WORKS					
52700 · Part Time Seasonal	169.02	125.00	1,066.00	1,094.78	(28.78)
52701 · Overtime	5,909.40	8,347.52	13,099.58	13,453.27	(353.69)
52702 · Snow Removal - Contractual	3,222.50	3,215.00	6,800.00	7,000.00	(200.00)
52703 · Tree Trimming	1,200.00	5,500.00	8,000.00	10,000.00	(2,000.00)
52704 · Salt/Sand (PY)	15,224.83	28,078.14	29,000.00	29,000.00	0.00
52705 · Safety Clothing Allowance	290.61	102.12	300.00	500.00	(200.00)
52706 · Other Fuels	2,446.33	1,680.69	2,000.00	2,500.00	(500.00)
52707 · Cemeteries	0.00	0.00	0.00	0.00	0.00
52708 · New Equipment	743.99	741.53	1,500.00	1,500.00	0.00
52709 · Vehicle Maintenance	6,588.29	7,830.53	8,000.00	8,000.00	0.00
52710 · Equipment Maintenance	8,910.57	10,098.77	10,000.00	10,000.00	0.00
52711 · Diesel/Gasoline	17,453.24	14,710.25	19,500.00	19,500.00	0.00
52712 · Highway Supervisor Salary	9,287.56	9,688.64	9,930.88	10,199.01	(268.13)
52713 · Foreman Salary	65,668.19	71,883.68	70,509.50	72,413.26	(1,903.76)
52714 · Annuity - Foreman	2,000.00	2,000.00	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	43,993.29	61,726.55	58,757.92	60,344.38	(1,586.46)
52716 · Annuity	0.00	0.00	0.00	0.00	0.00
52717 · Capital Improvements Roads	44,644.20	51,500.00	0.00	0.00	0.00
52718 · Maintenance Roads/Other	14,319.93	24,019.56	20,000.00	20,000.00	0.00
52719 · Capital Non-Recurring DPW	20,000.00	40,000.00	40,000.00	25,000.00	15,000.00
52721 · LoCIP Projects	30,972.60	30,611.15	30,973.00	0.00	30,973.00
52720 · Telephone	1,348.85	1,337.90	1,400.00	1,400.00	0.00
52722 · Misc Town Capital Improvements	21,588.49	0.00	0.00	0.00	0.00
52724 · Protective Gear/Clothing	234.18	65.20	500.00	500.00	0.00
52725 · In-Kind Services - SES	414.70	16.54	0.00	0.00	0.00
52726 · Propane for buses	-86.36	0.00	0.00	0.00	0.00
52735 · Miscellaneous	0.00	128.25	200.00	200.00	0.00
52730 · Lawn Maintenance - Contractual	14,675.00	11,010.00	11,000.00	12,500.00	(1,500.00)
52736 · Dump Truck Lease	0.00	0.00	0.00	49,000.00	(49,000.00)
Total 4300 · PUBLIC WORKS	331,219.41	384,417.02	344,536.88	356,104.71	(11,567.82)
4399 · BUILDING MAINTENANCE					
52816 · Certification	0.00	0.00	120.00	120.00	0.00
52800 · Building Maintenance Salary	5,412.87	3,599.42	8,528.00	8,758.26	(230.26)
52801 · ST of CT Boiler Permits	160.00	0.00	400.00	400.00	0.00
52802 · Mileage	0.00	0.00	100.00	100.00	0.00
52803 · Pest Control	1,865.00	1,200.00	1,800.00	1,800.00	0.00
52804 · Bldg Maint - Grange Hall	2,926.17	1,387.37	1,400.00	1,400.00	0.00
52805 · Bldg Maint - Town Misc	6,266.94	0.00	4,000.00	4,000.00	0.00
52807 · Bldg Maint - Public Safety Bldg	4,612.15	10,144.74	10,000.00	9,000.00	1,000.00
52809 · Non-Recurring Bldg Renovations	260,000.00	60,000.00	160,000.00	40,000.00	120,000.00
52810 · Bldg Maint - Town Hall	2,508.85	2,804.87	4,000.00	4,000.00	0.00
52811 · Bldg Maint - New Town Garage	878.87	3,745.62	3,000.00	3,000.00	0.00
52812 · Bldg Maint - Old Town Garage	574.37	0.00	1,000.00	1,000.00	0.00
52813 · Bldg Maint - Old Fire Station	2,287.07	1,734.74	2,000.00	2,000.00	0.00
52814 · Bldg Maint - Library	1,448.96	13,780.80	4,000.00	5,000.00	(1,000.00)
52815 · Community Room Maintenance	1,009.58	665.72	1,500.00	1,500.00	0.00
5910.35 · Old Firehouse (PV)	0.00	0.00	0.00	0.00	0.00
Total 4399 · BUILDING MAINTENANCE	289,950.83	99,063.28	201,848.00	82,078.26	119,769.74
8601 · UTILITIES-ELECTRIC					
52900 · Grange Hall	564.64	539.39	600.00	650.00	(50.00)
52901 · Public Safety Complex	9,148.86	9,602.64	10,000.00	11,100.00	(1,100.00)
52902 · Town Hall	5,303.13	7,134.53	6,900.00	8,000.00	(1,100.00)
52903 · New Town Garage	2,345.42	2,634.55	2,500.00	3,000.00	(500.00)
52904 · Old Town Garage	528.44	528.00	600.00	600.00	0.00
52905 · Library	9,257.36	11,795.11	12,500.00	14,000.00	(1,500.00)

2026-2027 Proposed Budget

	FY 2024 ACTUALS (audited)	FY 2025 ACTUALS (audited)	FY 2026 Budget	Proposed FY27 Budget	Var vs. FY26 Budget Fav/(Unfav)
52906 · Street Lighting	3,508.57	4,462.59	4,000.00	4,500.00	(500.00)
52907 · Town Green	544.47	543.12	600.00	700.00	(100.00)
52908 · Bowers Park	528.00	484.00	600.00	700.00	(100.00)
Total 8601 · UTILITIES-ELECTRIC	31,728.89	37,723.93	38,300.00	43,250.00	(4,950.00)
8602 · UTILITIES-HEAT					
53000 · Oil - Grange Hall	320.70	0.00	350.00	350.00	0.00
53001 · Oil - Library	4,868.10	4,400.71	6,000.00	6,000.00	0.00
53002 · Oil - Public Works	3,378.10	3,163.14	4,200.00	4,200.00	0.00
53003 · Oil - Town Hall	6,070.28	5,231.88	5,500.00	6,500.00	(1,000.00)
53004 · Oil - Public Safety Complex	13,434.54	10,441.74	11,000.00	12,000.00	(1,000.00)
	0.00	-0.54	0.00	0.00	0.00
Total 8602 · UTILITIES-HEAT	28,071.72	23,236.93	27,050.00	29,050.00	(2,000.00)

2026-2027 Proposed Budget

	FY 2024 ACTUALS (audited)	FY 2025 ACTUALS (audited)	FY 2026 Budget	Proposed FY27 Budget	Var vs. FY26 Budget Fav/(Unfav)
4200 · PUBLIC SAFETY DEPT					
53115 · Ambulance/Fire Equipment	0.00	0.00	0.00	0.00	0.00
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	40,291.00	40,291.00	0.00
53101 · Non-Recurring	13,212.69	50,000.00	50,000.00	25,000.00	25,000.00
53100 · EMD In-Kind Services	-31.20	0.00	0.00	0.00	0.00
53102 · Fire/EMS Service	103,266.22	123,230.00	125,455.00	125,455.00	0.00
53103 · 9-1-1 Dispatch	5,611.66	5,838.43	5,980.72	5,974.66	6.06
53104 · Paramedic Program Services	2,479.48	1,831.49	2,500.00	2,500.00	0.00
53105 · Office of Fire Marshall Service	25.00	200.00	3,600.00	600.00	3,000.00
53106 · Fire Marshal Salary	0.00	0.00	0.00	3,400.00	(3,400.00)
53110 · Ambulance Transport	175,015.49	195,921.96	205,976.45	208,871.53	(2,895.08)
xxxxx · Law Enforcement	0.00	0.00	0.00	1,100.00	(1,100.00)
Total 4200 · PUBLIC SAFETY DEPT	339,869.79	417,312.33	433,803.17	413,192.19	20,610.98
4215 · ANIMAL CONTROL					
53400 · Mileage	0.00	0.00	0.00	0.00	0.00
53401 · Supplies	0.00	0.00	0.00	0.00	0.00
53402 · Animal Housing	0.00	0.00	0.00	0.00	0.00
53403 · Miscellaneous	0.00	0.00	0.00	0.00	0.00
53404 · Salary	0.00	0.00	0.00	0.00	0.00
53405 · NECCOG Animal Control	5,880.00	6,308.00	6,486.00	8,789.00	(2,303.00)
Total 4215 · ANIMAL CONTROL	5,880.00	6,308.00	6,486.00	8,789.00	(2,303.00)
8400 · TRANSFER STATION					
53500 · Transfer Operations	16,719.80	31,365.95	33,000.00	33,000.00	0.00
53501 · Rental of Land & Building	18,185.03	19,076.08	19,100.00	20,000.00	(900.00)
53502 · Disposal - Willi Waste	63,412.75	70,046.69	65,000.00	68,000.00	(3,000.00)
53503 · Container Transit	23,313.60	23,088.00	25,000.00	25,000.00	0.00
53504 · Dues & Fees Mid-Neroc Transfer	2,204.50	2,472.51	2,400.00	4,500.00	(2,100.00)
Total 8400 · TRANSFER STATION	123,835.68	146,049.23	144,500.00	150,500.00	(6,000.00)
9100 · Declared Emergency Expenses					
91000 · Declared Emergency Expenses	0.00	0.00	5,000.00	5,000.00	0.00
91100 · Tropical Storm Isaias	0.00	0.00	0.00	0.00	0.00
91001 · COVID-19 Cleaning/Janitorial	0.00	0.00	0.00	0.00	0.00
91002 · COVID-19 Technology Expenses	0.00	0.00	0.00	0.00	0.00
91003 · COVID-19 Employee costs	0.00	0.00	0.00	0.00	0.00
91009 · COVID-19 Misc Expenses	851.00	0.00	0.00	0.00	0.00
91200 · Transfer Out - Declared Emergency Fu	150,000.00	0.00	0.00	0.00	0.00
Total 9100 · Declared Emergency Expenses	150,851.00	0.00	5,000.00	5,000.00	0.00
4803 · INTEREST/PAYMENT DEBT					
53600 · Int (2.5mil) 5/15/07-SES	24,675.00	18,525.00	12,400.00	6,188.00	6,212.00
53601 · Int (\$1.3mil) 4/20/11-SES	5,512.31	3,402.33	1,300.00	0.00	1,300.00
53602 · Int Line of Credit	0.00	0.00	18,000.00	55,000.00	(37,000.00)
Total 4803 · INTEREST/PAYMENT DEBT	30,187.31	21,927.33	31,700.00	61,188.00	-29488.00
4801 · PRINCIPAL/PAYMENT OF DEBT					
53700 · SES 2.5 MM Bond	150,000.00	150,000.00	150,000.00	150,000.00	0.00
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	90,000.00	0.00	90,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	240,000.00	240,000.00	240,000.00	150,000.00	90,000.00
Total Expense	2,139,179.30	1,993,819.03	2,266,732.37	2,098,097.96	154,334.41
Other Income/Expense					
Other Expense					
69999 · Previous Year Adjustments	1,216.39	16,148.07	0.00	0.00	0.00
71000 · Transfers to Reserves	0.00	0.00	0.00	0.00	0.00
72000 · Operating Transfers In	23,780.97	0.00	0.00	0.00	0.00
4701 · SES EXPENDITURES					
54000 · Scotland Elementary	2,292,291.39	2,438,026.71	2,464,916.00	2,561,155.00	(96,239.00)
4701 · SES EXPENDITURES - Other	13,733.23	17,562.16	17,000.00	19,000.00	(2,000.00)
4701 · SES Propane	0.00	0.00	0.00	0.00	0.00
SES 2% Surplus Fund	47,299.94	26,889.29	0.00	0.00	0.00
Total 4701 · SES EXPENDITURES	2,353,324.56	2,482,478.16	2,481,916.00	2,580,155.00	(98,239.00)
4702 · PHHS - OTHER EXPENDITURES					
55000 · Parish Hill Transportation	88,226.10	103,608.79	100,000.00	110,000.00	(10,000.00)
55001 · Regional District 11	2,037,285.00	1,821,329.00	1,598,496.00	2,108,262.00	(509,766.00)
Total 4702 · PHHS - OTHER EXPENDITURES	2,125,511.10	1,924,937.79	1,698,496.00	2,218,262.00	-519,766.00
Total Other Expense	4,480,052.05	4,423,564.02	4,180,412.00	4,798,417.00	-618,005.00
TOTAL EXPENSES	6,595,450.38	6,417,383.05	6,447,144.37	6,896,514.96	(449,370.59)
Net Income	(94,705.01)	(71,619.47)	(93,942.81)	(151,451.84)	57,509.03