

Town of Scotland
FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through August 2025

	<u>Jul - Aug 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	75.00	500.00	-425.00
44104 · Copies - Town Clerk	384.50	2,500.00	-2,115.50
44106 · Building Department	4,223.58	20,000.00	-15,776.42
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	1,085.00	5,000.00	-3,915.00
44109 · Conveyances	2,523.00	15,000.00	-12,477.00
44110 · Pistol Permits	210.00	400.00	-190.00
44111 · Transfer Station Permit Fees	175.00	10,000.00	-9,825.00
44113 · License Fees - All	131.00	300.00	-169.00
Total DEPARTMENTAL REVENUE	8,807.08	54,200.00	-45,392.92
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
44867 · Gas/Diesel Reimbursement SES	1,075.20	6,000.00	-4,924.80
46101 · Interest Income	9,019.60	28,000.00	-18,980.40
47210 · Lease of 6 Huntington Road	700.00	4,200.00	-3,500.00
48850 · Miscellaneous Income - TOS	1,536.45	7,000.00	-5,463.55
48870 · Fidelity Charitable Grant	3,000.00		
48990 · CIRMA Equity Distribution	4,307.00	1,500.00	2,807.00
Total GENERAL REVENUE	19,638.25	49,700.00	-30,061.75
STATE GRANTS			
43601 · PILOT - Tiered Reimbursement	0.00	13,305.00	-13,305.00
43602 · LoCIP-Local Capital Improvement	0.00	30,973.00	-30,973.00
43603 · Department of Education	0.00	1,274,671.00	-1,274,671.00
43604 · State/Judicial Branch	50.00	100.00	-50.00
43610 · Mash. Pequot & Mohegan Fund	0.00	11,620.00	-11,620.00
49105 · Town Clerk Grant	0.00	5,000.00	-5,000.00
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	0.00	450.00	-450.00
49125 · State tax relief veterans	0.00	700.00	-700.00
Total STATE GRANTS	50.00	1,358,460.00	-1,358,410.00

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TAX REVENUE			
41104 · Current Year Tax Revenue	2,634,548.08	4,820,341.57	-2,185,793.49
41105 · Back Taxes	11,592.56	50,000.00	-38,407.44
41107 · Back Tax Liens and Fees	24.00	500.00	-476.00
41204 · Refunds of Overpayments	0.00	-5,000.00	5,000.00
41901 · Interest on Current Levy	2,294.97	10,000.00	-7,705.03
41902 · Interest on Back Taxes/Levies	2,432.57	15,000.00	-12,567.43
Total TAX REVENUE	<u>2,650,892.18</u>	<u>4,890,841.57</u>	<u>-2,239,949.39</u>
Total Income	<u>2,679,387.51</u>	<u>6,353,201.57</u>	<u>-3,673,814.06</u>
Gross Profit	<u>2,679,387.51</u>	<u>6,353,201.57</u>	<u>-3,673,814.06</u>
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	6,392.56	41,551.57	-35,159.01
51002 · 2nd. Selectman Salary	0.00	2,601.51	-2,601.51
51003 · 3rd. Selectman Salary	0.00	2,601.51	-2,601.51
51004 · Administrative Assistant Salary	3,917.55	28,782.00	-24,864.45
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	1,388.47	4,000.00	-2,611.53
51008 · Counsel	260.00	40,000.00	-39,740.00
51009 · Miscellaneous	739.96	1,000.00	-260.04
Total 4111 · SELECTMEN	<u>12,698.54</u>	<u>120,736.59</u>	<u>-108,038.05</u>
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	5,022.60	7,000.00	-1,977.40
51202 · Alcohol & Drug Testing CCM D&A	110.00	250.00	-140.00
51203 · Probate	669.00	669.00	0.00
51204 · Auditor-Contractual	6,732.00	22,000.00	-15,268.00
51205 · Social Security Tax -Town Share	6,874.00	51,000.00	-44,126.00
51206 · CT Unemployment Reimbursements	420.00	4,300.00	-3,880.00
51207 · Reverse 911 system	0.00	4,500.00	-4,500.00
51208 · Grant Admin Salary	0.00	5,000.00	-5,000.00
Total 4112 · ADMINISTRATION/OTHER	<u>19,827.60</u>	<u>94,719.00</u>	<u>-74,891.40</u>
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	3,176.68	29,746.20	-26,569.52
51715 · Asst. Treasurer salary	0.00	4,100.00	-4,100.00
51720 · Bookkeeper Salary	2,339.81	24,944.40	-22,604.59
51730 · Financial Program/Training	466.62	6,500.00	-6,033.38
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	<u>5,983.11</u>	<u>65,390.60</u>	<u>-59,407.49</u>

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Accrual Basis

July through August 2025

	Jul - Aug 25	Budget	\$ Over Budget
4131 · ASSESSOR			
51900 · Assessor Salary	3,668.95	23,848.11	-20,179.16
51902 · Mileage	0.00	150.00	-150.00
51903 · Office Supplies	499.99	200.00	299.99
51904 · MV Pricing Guide.	0.00	1,500.00	-1,500.00
51905 · Tax Maps (Assessor)	5,150.00	5,150.00	0.00
51907 · Software (Quality Data, Vision)	9,900.00	11,030.00	-1,130.00
51908 · Dues/Subscriptions	250.00	0.00	250.00
51909 · Revaluation	0.00	5,750.00	-5,750.00
51930 · Legal Notices	0.00	550.00	-550.00
Total 4131 · ASSESSOR	19,468.94	48,178.11	-28,709.17
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	503.04	1,400.00	-896.96
51605 · Office Supplies	0.00	500.00	-500.00
51606 · Miscellaneous	15.00	100.00	-85.00
51607 · Computer Program Services	6,398.75	10,579.30	-4,180.55
51608 · Dues/Subscriptions	0.00	100.00	-100.00
51610 · Windham Tax Collection Service	0.00	24,100.00	-24,100.00
Total 4135 · TAX COLLECTOR	6,916.79	36,929.30	-30,012.51
4141 · TOWN HALL			
51100 · Janitorial Salary	760.76	3,968.35	-3,207.59
51101 · Office Supplies	1,391.64	6,000.00	-4,608.36
51102 · Water	0.00	300.00	-300.00
51103 · Copiers	0.00	500.00	-500.00
51104 · Fire Alarm Contract	0.00	1,900.00	-1,900.00
51105 · Janitorial Supplies	16.41	600.00	-583.59
51106 · Internet Services	41.69	1,400.00	-1,358.31
51107 · Web Page	25.00	3,300.00	-3,275.00
51108 · Information Technology Support	3,915.88	27,000.00	-23,084.12
51109 · Postage	452.81	3,000.00	-2,547.19
51111 · Phone Service (Town Hall)	556.92	3,500.00	-2,943.08
51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	7,161.11	53,468.35	-46,307.24

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4147 · TOWN CLERK			
51500 · Town Clerk Salary	4,101.96	26,662.79	-22,560.83
51501 · Professional Services (TC)	36.00	150.00	-114.00
51502 · Professional Development	310.00	1,200.00	-890.00
51503 · Legal Notices	2,007.01	5,000.00	-2,992.99
51504 · Repairs/Binding Old Records	0.00	200.00	-200.00
51505 · Mileage	0.00	300.00	-300.00
51507 · Miscellaneous	80.55	500.00	-419.45
51508 · Software	0.00	14,000.00	-14,000.00
51509 · Computer Program Services	0.00	200.00	-200.00
51510 · Dues/Subscriptions	0.00	225.00	-225.00
51511 · Town Clerk Asst Salary	0.00	3,628.50	-3,628.50
51512 · Town Clerk Grant expenditures	0.00	5,000.00	-5,000.00
51513 · Town Clerk Fund Balance Exp	0.00	23,000.00	-23,000.00
Total 4147 · TOWN CLERK	6,535.52	80,066.29	-73,530.77
4153 · PLANNING & ZONING			
52100 · Counsel	0.00	8,000.00	-8,000.00
52101 · Legal Notices	0.00	1,000.00	-1,000.00
52102 · Mileage	0.00	200.00	-200.00
52103 · Miscellaneous	0.00	1,000.00	-1,000.00
52104 · Office Equipment	0.00	200.00	-200.00
52105 · Zoning Enforcement Off Salary	0.00	10,779.82	-10,779.82
52106 · PZC Clerk Salary	394.24	2,562.50	-2,168.26
Total 4153 · PLANNING & ZONING	394.24	23,742.32	-23,348.08
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	961.00	6,246.55	-5,285.55
52204 · Legal Notices	0.00	250.00	-250.00
Total 4163 · INLAND WETLANDS	961.00	6,771.55	-5,810.55
4197 · ELECTIONS			
52000 · Election Day Expense	55.05	590.00	-534.95
52001 · Professional Development	2,000.00	2,000.00	0.00
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subcriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	812.36	14,025.49	-13,213.13
52008 · Assistant Registrar Salaries	156.87	2,170.58	-2,013.71
52009 · Election Workers Salaries	296.63	6,647.57	-6,350.94
52010 · Moderator Salaries	300.36	5,294.19	-4,993.83
52011 · Office Supplies	526.84	1,250.00	-723.16

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52012 · Ballots	0.00	2,740.00	-2,740.00
52013 · Equipment	0.00	2,750.00	-2,750.00
Total 4197 · ELECTIONS	4,318.11	37,957.83	-33,639.72
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	7,445.20	28,455.00	-21,009.80
51301 · Employee Medical (Town Share)	8,728.68	62,435.00	-53,706.32
51302 · Liability & Umbrella	5,575.32	25,095.00	-19,519.68
51304 · Bonds/Blanket Crime	755.00	2,000.00	-1,245.00
51305 · Cybersecurity	0.00	2,900.00	-2,900.00
Total 4199 · INSURANCE & BONDS TOTAL	22,504.20	120,885.00	-98,380.80
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00
53102 · Fire/EMS Service	50,182.00	125,455.00	-75,273.00
53103 · 9-1-1 Dispatch	0.00	5,980.72	-5,980.72
53104 · Paramedic Program Services	0.00	2,500.00	-2,500.00
53105 · Office of Fire Marshall Service	0.00	3,600.00	-3,600.00
53110 · Ambulance Transport	26,597.20	205,976.45	-179,379.25
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	167,069.65	433,803.17	-266,733.52
4213 · BUILDING DEPARTMENT			
52301 · Mileage	0.00	500.00	-500.00
52304 · ST of CT Fees	0.00	400.00	-400.00
52305 · Building Inspector Salary	1,953.28	12,696.23	-10,742.95
Total 4213 · BUILDING DEPARTMENT	1,953.28	13,596.23	-11,642.95
4215 · ANIMAL CONTROL			
53405 · NECCOG Animal Control	6,485.58	6,486.00	-0.42
Total 4215 · ANIMAL CONTROL	6,485.58	6,486.00	-0.42
4300 · PUBLIC WORKS			
52700 · Part Time Seasonal	0.00	1,066.00	-1,066.00
52701 · Overtime	101.70	13,099.58	-12,997.88
52702 · Snow Removal - Contractual	0.00	6,800.00	-6,800.00
52703 · Tree Trimming	0.00	8,000.00	-8,000.00
52704 · Salt/Sand (PY)	0.00	29,000.00	-29,000.00
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	1,856.79	2,000.00	-143.21
52708 · New Equipment	0.00	1,500.00	-1,500.00
52709 · Vehicle Maintenance	3,556.85	8,000.00	-4,443.15
52710 · Equipment Maintenance	1,678.44	10,000.00	-8,321.56
52711 · Diesel/Gasoline	2,237.37	19,500.00	-17,262.63
52712 · Highway Supervisor Salary	1,527.84	9,930.88	-8,403.04

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52713 · Foreman Salary	9,254.70	70,509.50	-61,254.80
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	7,612.00	58,757.92	-51,145.92
52718 · Maintenance Roads/Other	5,238.69	20,000.00	-14,761.31
52719 · Capital Non-Recurring DPW	40,000.00	40,000.00	0.00
52720 · Telephone	222.97	1,400.00	-1,177.03
52721 · LoCIP Projects	0.00	30,973.00	-30,973.00
52724 · Protective Gear/Clothing	139.25	500.00	-360.75
52730 · Lawn Maintenance- contractual	1,620.00	11,000.00	-9,380.00
52735 · Miscellaneous	0.00	200.00	-200.00
Total 4300 · PUBLIC WORKS	75,046.60	344,536.88	-269,490.28
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	0.00	8,528.00	-8,528.00
52801 · ST of CT Boiler Permits	0.00	400.00	-400.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	0.00	1,800.00	-1,800.00
52804 · Bldg Maint - Grange Hall	181.93	1,400.00	-1,218.07
52805 · Bldg Maint - Town Misc	465.20	4,000.00	-3,534.80
52807 · Bldg Maint - Public Safety Bldg	255.85	10,000.00	-9,744.15
52809 · Non-Recurring Bldg Renovations	160,000.00	160,000.00	0.00
52810 · Bldg Maint - Town Hall	363.36	4,000.00	-3,636.64
52811 · Bldg Maint - New Town Garage	0.00	3,000.00	-3,000.00
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	0.00	2,000.00	-2,000.00
52814 · Bldg Maint - Library	2,199.00	4,000.00	-1,801.00
52815 · Community Room Maintenance	36.05	1,500.00	-1,463.95
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	163,501.39	201,848.00	-38,346.61
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	2,426.18	9,500.00	-7,073.82
51401 · Dial-A-Ride	3,853.00	3,925.00	-72.00
51402 · United Services	0.00	1,200.00	-1,200.00
51403 · Access Agency	0.00	1,000.00	-1,000.00
51404 · TVCC (Meals on Wheels)	1,384.00	1,430.00	-46.00
51405 · Sexual Assault Crisis Center	0.00	500.00	-500.00
51406 · Green Valley	0.00	500.00	-500.00
Total 4427 · HEALTH & WELFARE TOTAL	7,663.18	18,055.00	-10,391.82

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4501 · LIBRARY			
52600 · Directors Salary	3,011.76	24,436.98	-21,425.22
52601 · Asst Salary	2,810.65	22,657.83	-19,847.18
52602 · Janitorial Salary	669.20	4,791.34	-4,122.14
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,800.00	-1,800.00
52605 · Telephone	555.88	2,160.00	-1,604.12
52606 · Office Supplies	0.00	1,000.00	-1,000.00
52607 · Janitorial Supplies	0.00	250.00	-250.00
52608 · Library Books	501.14	4,500.00	-3,998.86
52609 · Electronic Materials	0.00	450.00	-450.00
52611 · Library Software	0.00	2,300.00	-2,300.00
52612 · Dues/CT Library	0.00	185.00	-185.00
52613 · Catalogue Support	350.00	375.00	-25.00
52614 · Internet Services	0.00	1,680.00	-1,680.00
52615 · Library Programs	0.00	250.00	-250.00
52616 · Computers/Servers/Printers	107.00	1,126.00	-1,019.00
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	8,005.63	68,412.15	-60,406.52
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	1,007.99	2,800.00	-1,792.01
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	619.69	1,000.00	-380.31
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	1,627.68	4,600.00	-2,972.32
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	22,500.00	90,000.00	-67,500.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	22,500.00	240,000.00	-217,500.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	0.00	12,400.00	-12,400.00
53601 · Int (\$1.3mil) 4/20/11-SES	522.12	1,300.00	-777.88
53602 · Interest Berkshire LOC	0.00	18,000.00	-18,000.00
Total 4803 · INTEREST/PAYMENT DEBT	522.12	31,700.00	-31,177.88

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8400 · TRANSFER STATION			
53500 · Transfer Operations	3,823.61	33,000.00	-29,176.39
53501 · Rental of Land & Building	4,981.24	19,100.00	-14,118.76
53502 · Disposal - Willi Waste	14,167.03	65,000.00	-50,832.97
53503 · Container Transit	2,438.40	25,000.00	-22,561.60
53504 · Dues & Fees Mld-Neroc Transfer	140.43	2,400.00	-2,259.57
Total 8400 · TRANSFER STATION	25,550.71	144,500.00	-118,949.29
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	89.76	600.00	-510.24
52901 · Public Safety Complex	2,428.44	10,000.00	-7,571.56
52902 · Town Hall	969.98	6,900.00	-5,930.02
52903 · New Town Garage	434.55	2,500.00	-2,065.45
52904 · Old Town Garage	88.00	600.00	-512.00
52905 · Library	2,368.03	12,500.00	-10,131.97
52906 · Street Lighting	301.93	4,000.00	-3,698.07
52907 · Town Green	88.87	600.00	-511.13
52908 · Bowers Park	88.00	600.00	-512.00
Total 8601 · UTILITIES-ELECTRIC	6,857.56	38,300.00	-31,442.44
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	350.00	-350.00
53001 · Oil - Library	0.00	6,000.00	-6,000.00
53002 · Oil - Public Works	0.00	4,200.00	-4,200.00
53003 · Oil - Town Hall	0.00	5,500.00	-5,500.00
53004 · Oil - Public Safety Complex	0.00	11,000.00	-11,000.00
Total 8602 · UTILITIES-HEAT	0.00	27,050.00	-27,050.00
9100 · Declared Emergency Expenses			
91000 · Declared Emergency-unreimbursed	0.00	5,000.00	-5,000.00
Total 9100 · Declared Emergency Expenses	0.00	5,000.00	-5,000.00
Total Expense	593,552.54	2,266,732.37	-1,673,179.83
Net Ordinary Income	2,085,834.97	4,086,469.20	-2,000,634.23
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	213,095.33	2,464,916.00	-2,251,820.67
4701 · SES EXPENDITURES - Other	0.00	17,000.00	-17,000.00
Total 4701 · SES EXPENDITURES	213,095.33	2,481,916.00	-2,268,820.67

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4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	0.00	100,000.00	-100,000.00
55001 · Regional District 11	<u>143,882.00</u>	<u>1,598,496.00</u>	<u>-1,454,614.00</u>
Total 4702 · PHHS - OTHER EXPENDITURES	<u>143,882.00</u>	<u>1,698,496.00</u>	<u>-1,554,614.00</u>
Total Other Expense	<u>356,977.33</u>	<u>4,180,412.00</u>	<u>-3,823,434.67</u>
Net Other Income	<u>-356,977.33</u>	<u>-4,180,412.00</u>	<u>3,823,434.67</u>
Net Income	<u><u>1,728,857.64</u></u>	<u><u>-93,942.80</u></u>	<u><u>1,822,800.44</u></u>