

Town of Scotland

FY 25-26 QB Financial Status Rpt - Actual vs. Bdgt (no %)

July through September 2025

	Jul - Sep 25	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	795.00	500.00	295.00
44104 · Copies - Town Clerk	519.50	2,500.00	-1,980.50
44106 · Building Department	5,921.92	20,000.00	-14,078.08
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	1,405.00	5,000.00	-3,595.00
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	200.00	10,000.00	-9,800.00
44113 · License Fees - All	125.00	300.00	-175.00
Total DEPARTMENTAL REVENUE	11,699.42	54,200.00	-42,500.58
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	13,837.79	28,000.00	-14,162.21
47210 · Lease of 6 Huntington Road	1,400.00	4,200.00	-2,800.00
48850 · Miscellaneous Income - TOS	1,536.45	7,000.00	-5,463.55
48870 · Fidelity Charitable Grant	3,000.00		
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	23,433.64	49,700.00	-26,266.36
STATE GRANTS			
43601 · PILOT - Tiered Reimbursement	15,937.00	13,305.00	2,632.00
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	15,987.00	1,358,460.00	-1,342,473.00

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	<u>Jul - Sep 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
TAX REVENUE			
41104 · Current Year Tax Revenue	2,660,192.46	4,820,341.57	-2,160,149.11
41105 · Back Taxes	14,185.62	50,000.00	-35,814.38
41107 · Back Tax Liens and Fees	47.86	500.00	-452.14
41204 · Refunds of Overpayments	-913.62	-5,000.00	4,086.38
41901 · Interest on Current Levy	3,455.95	10,000.00	-6,544.05
41902 · Interest on Back Taxes/Levies	3,069.69	15,000.00	-11,930.31
Total TAX REVENUE	<u>2,680,037.96</u>	<u>4,890,841.57</u>	<u>-2,210,803.61</u>
Total Income	<u>2,731,158.02</u>	<u>6,353,201.57</u>	<u>-3,622,043.55</u>
Gross Profit	<u>2,731,158.02</u>	<u>6,353,201.57</u>	<u>-3,622,043.55</u>
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	9,588.84	41,551.57	-31,962.73
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	6,242.25	28,782.00	-22,539.75
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	2,093.25	4,000.00	-1,906.75
51008 · Counsel	260.00	40,000.00	-39,740.00
51009 · Miscellaneous	759.92	1,000.00	-240.08
Total 4111 · SELECTMEN	<u>18,944.26</u>	<u>120,736.59</u>	<u>-101,792.33</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	13,464.00	22,000.00	-8,536.00
51205 · Social Security Tax -Town Share	10,483.80	51,000.00	-40,516.20
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>30,169.40</u>	<u>94,719.00</u>	<u>-64,549.60</u>
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	5,095.48	29,746.20	-24,650.72
51715 · Asst. Treasurer salary	0.00	4,100.00	-4,100.00
51720 · Bookkeeper Salary	3,537.40	24,944.40	-21,407.00
51730 · Financial Program/Training	671.65	6,500.00	-5,828.35
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	<u>9,304.53</u>	<u>65,390.60</u>	<u>-56,086.07</u>

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	Jul - Sep 25	Budget	\$ Over Budget
4131 · ASSESSOR			
51900 · Assessor Salary	5,503.43	23,848.11	-18,344.68
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	21,303.42	48,178.11	-26,874.69
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	6,716.65	10,579.30	-3,862.65
51608 · Dues/Subscriptions	20.00	100.00	-80.00
51610 · Windham Tax Collection Service	0.00	24,100.00	-24,100.00
Total 4135 · TAX COLLECTOR	7,254.69	36,929.30	-29,674.61
4141 · TOWN HALL			
51100 · Janitorial Salary	1,241.24	3,968.35	-2,727.11
51101 · Office Supplies	1,842.65	6,000.00	-4,157.35
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	5,874.56	27,000.00	-21,125.44
51109 · Postage	452.81	3,000.00	-2,547.19
51111 · Phone Service (Town Hall)	835.38	3,500.00	-2,664.62
51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	10,329.74	53,468.35	-43,138.61

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4147 · TOWN CLERK			
51500 · Town Clerk Salary	6,152.94	26,662.79	-20,509.85
51501 · Professional Services (TC)	36.00	150.00	-114.00
51502 · Professional Development	680.00	1,200.00	-520.00
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	62.00	300.00	-238.00
51507 · Miscellaneous	93.61	500.00	-406.39
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	9,031.56	80,066.29	-71,034.73
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	414.61	10,779.82	-10,365.21
52106 · PZC Clerk Salary	591.36	2,562.50	-1,971.14
Total 4153 · PLANNING & ZONING	1,005.97	23,742.32	-22,736.35
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	1,441.50	6,246.55	-4,805.05
52204 · Legal Notices	0.00	250.00	-250.00
Total 4163 · INLAND WETLANDS	1,441.50	6,771.55	-5,330.05
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	77.00	300.00	-223.00
52006 · Dues & Subcriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	2,339.94	14,025.49	-11,685.55
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	574.92	1,250.00	-675.08

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52012 · Ballots	1.45	2,740.00	-2,738.55
52013 · Equipment	0.00	2,750.00	-2,750.00
Total 4197 · ELECTIONS	5,972.22	37,957.83	-31,985.61
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	14,888.30	28,455.00	-13,566.70
51301 · Employee Medical (Town Share)	17,457.36	62,435.00	-44,977.64
51302 · Liability & Umbrella	11,149.62	25,095.00	-13,945.38
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	44,250.28	120,885.00	-76,634.72
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00
53102 · Fire/EMS Service	50,362.00	125,455.00	-75,093.00
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	25.00	3,600.00	-3,575.00
53110 · Ambulance Transport	42,035.19	205,976.45	-163,941.26
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	182,712.64	433,803.17	-251,090.53
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	2,929.92	12,696.23	-9,766.31
Total 4213 · BUILDING DEPARTMENT	2,929.92	13,596.23	-10,666.31
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	311.87	13,099.58	-12,787.71
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	2,831.73	2,000.00	831.73
52707 · Cemeteries	341.80	0.00	341.80
52708 · New Equipment	0.00	1,500.00	-1,500.00
52709 · Vehicle Maintenance	4,642.25	8,000.00	-3,357.75
52710 · Equipment Maintenance	2,146.29	10,000.00	-7,853.71
52711 · Diesel/Gasoline	2,237.37	19,500.00	-17,262.63

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52712 · Highway Supervisor Salary	2,291.76	9,930.88	-7,639.12
52713 · Foreman Salary	14,407.50	70,509.50	-56,102.00
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	12,166.84	58,757.92	-46,591.08
52718 · Maintenance Roads/Other	8,985.14	20,000.00	-11,014.86
52719 · Capital Non-Recurring DPW	40,000.00	40,000.00	0.00
52720 · Telephone	334.43	1,400.00	-1,065.57
52721 · LoCIP Projects	0.00	30,973.00	-30,973.00
52724 · Protective Gear/Clothing	139.25	500.00	-360.75
52725 · In-Kind Services - SES	123.16	0.00	123.16
52730 · Lawn Maintenance- contractual	4,340.00	11,000.00	-6,660.00
52735 · Miscellaneous	0.00	200.00	-200.00
Total 4300 · PUBLIC WORKS	95,299.39	344,536.88	-249,237.49
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	922.25	8,528.00	-7,605.75
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	501.20	4,000.00	-3,498.80
52807 · Bldg Maint - Public Safety Bldg	995.56	10,000.00	-9,004.44
52808 · Building Maintenance ST of CT	75.94		
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	2,290.93	4,000.00	-1,709.07
52815 · Community Room Maintenance	36.05	1,500.00	-1,463.95
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	165,367.22	201,848.00	-36,480.78
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	4,699.20	24,436.98	-19,737.78
52601 · Asst Salary	4,416.73	22,657.83	-18,241.10
52602 · Janitorial Salary	1,070.72	4,791.34	-3,720.62
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,800.00	-1,800.00
52605 · Telephone	745.09	2,160.00	-1,414.91
52606 · Office Supplies	0.00	1,000.00	-1,000.00
52607 · Janitorial Supplies	65.88	250.00	-184.12
52608 · Library Books	946.18	4,500.00	-3,553.82
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	14.12	250.00	-235.88
52616 · Computers/Servers/Printers	107.00	1,126.00	-1,019.00
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	12,414.92	68,412.15	-55,997.23
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	869.69	1,000.00	-130.31
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	1,877.68	4,600.00	-2,722.32
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	20,216.76	65,000.00	-44,783.24
53503 · Container Transit	5,016.00	25,000.00	-19,984.00
53504 · Dues & Fees Mld-Neroc Transfer	140.43	2,400.00	-2,259.57
Total 8400 · TRANSFER STATION	34,178.04	144,500.00	-110,321.96
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	135.74	600.00	-464.26
52901 · Public Safety Complex	3,367.08	10,000.00	-6,632.92
52902 · Town Hall	1,383.20	6,900.00	-5,516.80
52903 · New Town Garage	584.30	2,500.00	-1,915.70
52904 · Old Town Garage	132.00	600.00	-468.00
52905 · Library	3,372.32	12,500.00	-9,127.68
52906 · Street Lighting	619.05	4,000.00	-3,380.95
52907 · Town Green	134.95	600.00	-465.05
52908 · Bowers Park	132.00	600.00	-468.00
Total 8601 · UTILITIES-ELECTRIC	9,860.64	38,300.00	-28,439.36
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	700,818.90	2,266,732.37	-1,565,913.47
Net Ordinary Income	2,030,339.12	4,086,469.20	-2,056,130.08
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	403,620.60	2,464,916.00	-2,061,295.40
4701 · SES EXPENDITURES - Other	933.76	17,000.00	-16,066.24
Total 4701 · SES EXPENDITURES	404,554.36	2,481,916.00	-2,077,361.64

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4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	285.00	100,000.00	-99,715.00
55001 · Regional District 11	<u>287,764.00</u>	<u>1,598,496.00</u>	<u>-1,310,732.00</u>
Total 4702 · PHHS - OTHER EXPENDITURES	<u>288,049.00</u>	<u>1,698,496.00</u>	<u>-1,410,447.00</u>
Total Other Expense	<u>692,603.36</u>	<u>4,180,412.00</u>	<u>-3,487,808.64</u>
Net Other Income	<u>-692,603.36</u>	<u>-4,180,412.00</u>	<u>3,487,808.64</u>
Net Income	<u><u>1,337,735.76</u></u>	<u><u>-93,942.80</u></u>	<u><u>1,431,678.56</u></u>