

Town of Scotland
FY 25-26 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through October 2025

	<u>Jul - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	955.00	500.00	455.00
44104 · Copies - Town Clerk	789.00	2,500.00	-1,711.00
44106 · Building Department	8,333.00	20,000.00	-11,667.00
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	1,989.00	5,000.00	-3,011.00
44109 · Conveyances	4,348.00	15,000.00	-10,652.00
44110 · Pistol Permits	210.00	400.00	-190.00
44111 · Transfer Station Permit Fees	4,925.00	10,000.00	-5,075.00
44113 · License Fees - All	-63.50	300.00	-363.50
Total DEPARTMENTAL REVENUE	21,485.50	54,200.00	-32,714.50
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
44867 · Gas/Diesel Reimbursement SES	2,033.12	6,000.00	-3,966.88
46101 · Interest Income	15,192.39	28,000.00	-12,807.61
47210 · Lease of 6 Huntington Road	1,750.00	4,200.00	-2,450.00
48850 · Miscellaneous Income - TOS	1,536.45	7,000.00	-5,463.55
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	23,096.16	49,700.00	-26,603.84
STATE GRANTS			
43601 · PILOT - Tiered Reimbursement	15,984.10	13,305.00	2,679.10
43602 · LoCIP-Local Capital Improvement	0.00	30,973.00	-30,973.00
43603 · Department of Education	318,668.00	1,274,671.00	-956,003.00
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	14,225.42	13,960.00	265.42
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	348,927.52	1,358,460.00	-1,009,532.48
TAX REVENUE			
41104 · Current Year Tax Revenue	2,679,127.92	4,820,341.57	-2,141,213.65
41105 · Back Taxes	18,470.44	50,000.00	-31,529.56
41107 · Back Tax Liens and Fees	71.86	500.00	-428.14
41204 · Refunds of Overpayments	-1,347.04	-5,000.00	3,652.96

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41901 · Interest on Current Levy	4,289.32	10,000.00	-5,710.68
41902 · Interest on Back Taxes/Levies	3,665.70	15,000.00	-11,334.30
Total TAX REVENUE	<u>2,704,278.20</u>	<u>4,890,841.57</u>	<u>-2,186,563.37</u>
Total Income	<u>3,097,787.38</u>	<u>6,353,201.57</u>	<u>-3,255,414.19</u>
Gross Profit	<u>3,097,787.38</u>	<u>6,353,201.57</u>	<u>-3,255,414.19</u>
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	14,383.26	41,551.57	-27,168.31
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	10,016.30	28,782.00	-18,765.70
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	2,093.25	4,000.00	-1,906.75
51008 · Counsel	540.00	40,000.00	-39,460.00
51009 · Miscellaneous	1,058.92	1,000.00	58.92
Total 4111 · SELECTMEN	<u>28,091.73</u>	<u>120,736.59</u>	<u>-92,644.86</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	16,000.76	51,000.00	-34,999.24
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>35,686.36</u>	<u>94,719.00</u>	<u>-59,032.64</u>
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	7,728.50	29,746.20	-22,017.70
51715 · Asst. Treasurer salary	0.00	4,100.00	-4,100.00
51720 · Bookkeeper Salary	5,413.40	24,944.40	-19,531.00
51730 · Financial Program/Training	1,645.29	6,500.00	-4,854.71
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	<u>14,787.19</u>	<u>65,390.60</u>	<u>-50,603.41</u>

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	<u>Jul - Oct 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4131 · ASSESSOR			
51900 · Assessor Salary	8,255.15	23,848.11	-15,592.96
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)	10,161.47	11,030.00	-868.53
51908 · Dues/Subscriptions	250.00	0.00	250.00
51909 · Revaluation	0.00	5,750.00	-5,750.00
51930 · Legal Notices	90.01	550.00	-459.99
Total 4131 · ASSESSOR	24,406.62	48,178.11	-23,771.49
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	24,600.00	24,100.00	500.00
Total 4135 · TAX COLLECTOR	31,854.69	36,929.30	-5,074.61
4141 · TOWN HALL			
51100 · Janitorial Salary	1,991.99	3,968.35	-1,976.36
51101 · Office Supplies	2,280.65	6,000.00	-3,719.35
51102 · Water	101.00	300.00	-199.00
51103 · Copiers	0.00	500.00	-500.00
51104 · Fire Alarm Contract	0.00	1,900.00	-1,900.00
51105 · Janitorial Supplies	91.98	600.00	-508.02
51106 · Internet Services	515.69	1,400.00	-884.31
51107 · Web Page	25.00	3,300.00	-3,275.00
51108 · Information Technology Support	7,833.00	27,000.00	-19,167.00
51109 · Postage	657.98	3,000.00	-2,342.02
51111 · Phone Service (Town Hall)	1,113.84	3,500.00	-2,386.16
51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	14,611.13	53,468.35	-38,857.22

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4147 · TOWN CLERK			
51500 · Town Clerk Salary	9,229.41	26,662.79	-17,433.38
51501 · Professional Services (TC)	52.20	150.00	-97.80
51502 · Professional Development	680.00	1,200.00	-520.00
51503 · Legal Notices	3,479.28	5,000.00	-1,520.72
51504 · Repairs/Binding Old Records	0.00	200.00	-200.00
51505 · Mileage	62.00	300.00	-238.00
51507 · Miscellaneous	677.53	500.00	177.53
51508 · Software	9,744.00	14,000.00	-4,256.00
51509 · Computer Program Services	0.00	200.00	-200.00
51510 · Dues/Subscriptions	0.00	225.00	-225.00
51511 · Town Clerk Asst Salary	369.00	3,628.50	-3,259.50
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	24,293.42	80,066.29	-55,772.87
4153 · PLANNING & ZONING			
52100 · Counsel	0.00	8,000.00	-8,000.00
52101 · Legal Notices	162.96	1,000.00	-837.04
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	1,658.44	10,779.82	-9,121.38
52106 · PZC Clerk Salary	887.04	2,562.50	-1,675.46
Total 4153 · PLANNING & ZONING	2,708.44	23,742.32	-21,033.88
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	2,162.25	6,246.55	-4,084.30
52204 · Legal Notices	0.00	250.00	-250.00
Total 4163 · INLAND WETLANDS	2,162.25	6,771.55	-4,609.30
4197 · ELECTIONS			
52000 · Election Day Expense	1,291.36	590.00	701.36
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	3,715.37	14,025.49	-10,310.12
52008 · Assistant Registrar Salaries	156.87	2,170.58	-2,013.71
52009 · Election Workers Salaries	1,178.07	6,647.57	-5,469.50
52010 · Moderator Salaries	2,343.83	5,294.19	-2,950.36
52011 · Office Supplies	746.05	1,250.00	-503.95
52012 · Ballots	422.31	2,740.00	-2,317.69

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52013 · Equipment	238.18	2,750.00	-2,511.82
52014 · Early Voting Expenses	50.42	0.00	50.42
Total 4197 · ELECTIONS	12,389.46	37,957.83	-25,568.37
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	14,888.30	28,455.00	-13,566.70
51301 · Employee Medical (Town Share)	21,821.70	62,435.00	-40,613.30
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	48,614.62	120,885.00	-72,270.38
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00
53102 · Fire/EMS Service	79,413.00	125,455.00	-46,042.00
53103 · 9-1-1 Dispatch	0.00	5,980.72	-5,980.72
53104 · Paramedic Program Services	591.75	2,500.00	-1,908.25
53105 · Office of Fire Marshall Service	25.00	3,600.00	-3,575.00
53110 · Ambulance Transport	65,513.48	205,976.45	-140,462.97
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	235,833.68	433,803.17	-197,969.49
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	4,394.88	12,696.23	-8,301.35
Total 4213 · BUILDING DEPARTMENT	4,394.88	13,596.23	-9,201.35
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	515.27	13,099.58	-12,584.31
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	375.70	0.00	375.70
52708 · New Equipment	95.70	1,500.00	-1,404.30
52709 · Vehicle Maintenance	4,707.79	8,000.00	-3,292.21
52710 · Equipment Maintenance	2,741.32	10,000.00	-7,258.68
52711 · Diesel/Gasoline	5,142.57	19,500.00	-14,357.43

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52712 · Highway Supervisor Salary	3,437.64	9,930.88	-6,493.24
52713 · Foreman Salary	22,509.60	70,509.50	-47,999.90
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	19,178.04	58,757.92	-39,579.88
52718 · Maintenance Roads/Other	10,262.32	20,000.00	-9,737.68
52719 · Capital Non-Recurring DPW	40,000.00	40,000.00	0.00
52720 · Telephone	445.92	1,400.00	-954.08
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	116,846.01	344,536.88	-227,690.87
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	922.25	8,528.00	-7,605.75
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	0.00	1,800.00	-1,800.00
52804 · Bldg Maint - Grange Hall	657.19	1,400.00	-742.81
52805 · Bldg Maint - Town Misc	517.12	4,000.00	-3,482.88
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	401.67	4,000.00	-3,598.33
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	473.54	2,000.00	-1,526.46
52814 · Bldg Maint - Library	2,318.57	4,000.00	-1,681.43
52815 · Community Room Maintenance	36.05	1,500.00	-1,463.95
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	166,557.89	201,848.00	-35,290.11
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	4,852.36	9,500.00	-4,647.64
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	1,000.00	1,000.00	0.00
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	11,089.36	18,055.00	-6,965.64

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4501 · LIBRARY			
52600 · Directors Salary	7,657.56	24,436.98	-16,779.42
52601 · Asst Salary	6,850.95	22,657.83	-15,806.88
52602 · Janitorial Salary	1,572.62	4,791.34	-3,218.72
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	55.98	1,000.00	-944.02
52607 · Janitorial Supplies	73.35	250.00	-176.65
52608 · Library Books	1,016.63	4,500.00	-3,483.37
52609 · Electronic Materials	0.00	450.00	-450.00
52611 · Library Software	0.00	2,300.00	-2,300.00
52612 · Dues/CT Library	178.00	185.00	-7.00
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	353.48	1,126.00	-772.52
52617 · Mileage	16.80	200.00	-183.20
Total 4501 · LIBRARY	18,884.58	68,412.15	-49,527.57
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	1,815.49	2,800.00	-984.51
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	1,119.69	1,000.00	119.69
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	2,935.18	4,600.00	-1,664.82
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
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	918.00	1,300.00	-382.00
53602 · Interest Berkshire LOC	0.00	18,000.00	-18,000.00
Total 4803 · INTEREST/PAYMENT DEBT	918.00	31,700.00	-30,782.00

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8400 · TRANSFER STATION			
53500 · Transfer Operations	11,126.97	33,000.00	-21,873.03
53501 · Rental of Land & Building	9,962.48	19,100.00	-9,137.52
53502 · Disposal - Willi Waste	25,849.80	65,000.00	-39,150.20
53503 · Container Transit	7,348.80	25,000.00	-17,651.20
53504 · Dues & Fees Mld-Neroc Transfer	140.43	2,400.00	-2,259.57
Total 8400 · TRANSFER STATION	54,428.48	144,500.00	-90,071.52
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	180.73	600.00	-419.27
52901 · Public Safety Complex	4,141.48	10,000.00	-5,858.52
52902 · Town Hall	1,741.94	6,900.00	-5,158.06
52903 · New Town Garage	764.88	2,500.00	-1,735.12
52904 · Old Town Garage	176.00	600.00	-424.00
52905 · Library	4,321.61	12,500.00	-8,178.39
52906 · Street Lighting	1,289.34	4,000.00	-2,710.66
52907 · Town Green	134.95	600.00	-465.05
52908 · Bowers Park	176.00	600.00	-424.00
Total 8601 · UTILITIES-ELECTRIC	12,926.93	38,300.00	-25,373.07
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	915,906.48	2,266,732.37	-1,350,825.89
Net Ordinary Income	2,181,880.90	4,086,469.20	-1,904,588.30
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	687,740.94	2,464,916.00	-1,777,175.06
4701 · SES EXPENDITURES - Other	2,507.87	17,000.00	-14,492.13
Total 4701 · SES EXPENDITURES	690,248.81	2,481,916.00	-1,791,667.19

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4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	11,017.15	100,000.00	-88,982.85
55001 · Regional District 11	<u>431,646.00</u>	<u>1,598,496.00</u>	<u>-1,166,850.00</u>
Total 4702 · PHHS - OTHER EXPENDITURES	<u>442,663.15</u>	<u>1,698,496.00</u>	<u>-1,255,832.85</u>
Total Other Expense	<u>1,132,911.96</u>	<u>4,180,412.00</u>	<u>-3,047,500.04</u>
Net Other Income	<u>-1,132,911.96</u>	<u>-4,180,412.00</u>	<u>3,047,500.04</u>
Net Income	<u>1,048,968.94</u>	<u>-93,942.80</u>	<u>1,142,911.74</u>