

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

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	1,275.00	500.00	775.00
44104 · Copies - Town Clerk	913.00	2,500.00	-1,587.00
44106 · Building Department	9,970.30	20,000.00	-10,029.70
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	2,243.00	5,000.00	-2,757.00
44109 · Conveyances	6,223.00	15,000.00	-8,777.00
44110 · Pistol Permits	210.00	400.00	-190.00
44111 · Transfer Station Permit Fees	8,075.00	10,000.00	-1,925.00
44113 · License Fees - All	-121.50	300.00	-421.50
Total DEPARTMENTAL REVENUE	28,787.80	54,200.00	-25,412.20
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
44867 · Gas/Diesel Reimbursement SES	2,117.60	6,000.00	-3,882.40
46101 · Interest Income	20,658.10	28,000.00	-7,341.90
47210 · Lease of 6 Huntington Road	1,750.00	4,200.00	-2,450.00
48850 · Miscellaneous Income - TOS	3,236.84	7,000.00	-3,763.16
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	30,346.74	49,700.00	-19,353.26
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	75.00	100.00	-25.00
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

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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
49132 · Early Voting Grant	5,000.00		
Total STATE GRANTS	353,952.52	1,358,460.00	-1,004,507.48
TAX REVENUE			
41104 · Current Year Tax Revenue	2,709,959.38	4,820,341.57	-2,110,382.19
41105 · Back Taxes	24,385.86	50,000.00	-25,614.14
41107 · Back Tax Liens and Fees	143.86	500.00	-356.14
41204 · Refunds of Overpayments	-1,357.70	-5,000.00	3,642.30
41901 · Interest on Current Levy	5,597.72	10,000.00	-4,402.28
41902 · Interest on Back Taxes/Levies	4,933.61	15,000.00	-10,066.39
Total TAX REVENUE	2,743,662.73	4,890,841.57	-2,147,178.84
Total Income	3,156,749.79	6,353,201.57	-3,196,451.78
Gross Profit	3,156,749.79	6,353,201.57	-3,196,451.78
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	17,579.54	41,551.57	-23,972.03
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	12,599.30	28,782.00	-16,182.70
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	2,093.25	4,000.00	-1,906.75

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51008 · Counsel	580.00	40,000.00	-39,420.00
51009 · Miscellaneous	1,174.34	1,000.00	174.34
Total 4111 · SELECTMEN	34,026.43	120,736.59	-86,710.16
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	5,232.60	7,000.00	-1,767.40
51202 · Alcohol & Drug Testing CCM D&A	260.00	250.00	10.00
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	19,898.05	51,000.00	-31,101.95
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	39,943.65	94,719.00	-54,775.35
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	9,487.40	29,746.20	-20,258.80
51715 · Asst. Treasurer salary	0.00	4,100.00	-4,100.00
51720 · Bookkeeper Salary	6,887.89	24,944.40	-18,056.51
51730 · Financial Program/Training	1,892.74	6,500.00	-4,607.26
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	18,268.03	65,390.60	-47,122.57
4131 · ASSESSOR			
51900 · Assessor Salary	10,089.63	23,848.11	-13,758.48
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

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51907 · Software (Quality Data, Vision)	10,691.06	11,030.00	-338.94
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	26,770.69	48,178.11	-21,407.42
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	2,489.67	3,968.35	-1,478.68
51101 · Office Supplies	4,046.33	6,000.00	-1,953.67
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	9,791.44	27,000.00	-17,208.56
51109 · Postage	858.98	3,000.00	-2,141.02
51111 · Phone Service (Town Hall)	1,392.30	3,500.00	-2,107.70

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51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	19,312.39	53,468.35	-34,155.96
4147 · TOWN CLERK			
51500 · Town Clerk Salary	11,280.39	26,662.79	-15,382.40
51501 · Professional Services (TC)	66.60	150.00	-83.40
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	522.75	3,628.50	-3,105.75
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	26,512.55	80,066.29	-53,553.74
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

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52105 · Zoning Enforcement Off Salary	2,487.66	10,779.82	-8,292.16
52106 · PZC Clerk Salary	1,084.16	2,562.50	-1,478.34
Total 4153 · PLANNING & ZONING	3,734.78	23,742.32	-20,007.54
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	2,642.75	6,246.55	-3,603.80
52204 · Legal Notices	0.00	250.00	-250.00
Total 4163 · INLAND WETLANDS	2,642.75	6,771.55	-4,128.80
4197 · ELECTIONS			
52000 · Election Day Expense	1,516.09	590.00	926.09
52001 · Professional Development	2,000.00	2,000.00	0.00
52004 · Mileage	77.00	300.00	-223.00
52006 · Dues & Subscriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	5,978.86	14,025.49	-8,046.63
52008 · Assistant Registrar Salaries	156.87	2,170.58	-2,013.71
52009 · Election Workers Salaries	3,267.17	6,647.57	-3,380.40
52010 · Moderator Salaries	5,113.39	5,294.19	-180.80
52011 · Office Supplies	746.05	1,250.00	-503.95
52012 · Ballots	422.31	2,740.00	-2,317.69
52013 · Equipment	1,183.18	2,750.00	-1,566.82
52014 · Early Voting Expenses	50.42	0.00	50.42
Total 4197 · ELECTIONS	20,681.34	37,957.83	-17,276.49

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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	81,210.83	205,976.45	-124,765.62
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	251,531.03	433,803.17	-182,272.14
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	5,371.52	12,696.23	-7,324.71
Total 4213 · BUILDING DEPARTMENT	5,371.52	13,596.23	-8,224.71
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

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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	166.02	300.00	-133.98
52706 · Other Fuels	2,831.73	2,000.00	831.73
52707 · Cemeteries	375.70	0.00	375.70
52708 · New Equipment	121.20	1,500.00	-1,378.80
52709 · Vehicle Maintenance	4,980.81	8,000.00	-3,019.19
52710 · Equipment Maintenance	3,623.83	10,000.00	-6,376.17
52711 · Diesel/Gasoline	5,142.57	19,500.00	-14,357.43
52712 · Highway Supervisor Salary	4,201.56	9,930.88	-5,729.32
52713 · Foreman Salary	27,933.60	70,509.50	-42,575.90
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	23,926.84	58,757.92	-34,831.08
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	557.43	1,400.00	-842.57
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	4,965.00	11,000.00	-6,035.00
52735 · Miscellaneous	0.00	200.00	-200.00
Total 4300 · PUBLIC WORKS	131,866.29	344,536.88	-212,670.59

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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	600.00	1,800.00	-1,200.00
52804 · Bldg Maint - Grange Hall	677.78	1,400.00	-722.22
52805 · Bldg Maint - Town Misc	593.06	4,000.00	-3,406.94
52807 · Bldg Maint - Public Safety Bldg	1,159.06	10,000.00	-8,840.94
52809 · Non-Recurring Bldg Renovations	160,000.00	160,000.00	0.00
52810 · Bldg Maint - Town Hall	-1,900.82	4,000.00	-5,900.82
52811 · Bldg Maint - New Town Garage	243.98	3,000.00	-2,756.02
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	523.48	2,000.00	-1,476.52
52814 · Bldg Maint - Library	3,050.45	4,000.00	-949.55
52815 · Community Room Maintenance	158.14	1,500.00	-1,341.86
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	166,187.38	201,848.00	-35,660.62
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	9,750.84	24,436.98	-14,686.14
52601 · Asst Salary	8,222.82	22,657.83	-14,435.01
52602 · Janitorial Salary	1,974.14	4,791.34	-2,817.20
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,800.00	-1,800.00
52605 · Telephone	926.33	2,160.00	-1,233.67
52606 · Office Supplies	55.98	1,000.00	-944.02
52607 · Janitorial Supplies	73.35	250.00	-176.65
52608 · Library Books	1,811.86	4,500.00	-2,688.14
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	391.50	1,680.00	-1,288.50
52615 · Library Programs	14.12	250.00	-235.88
52616 · Computers/Servers/Printers	422.48	1,126.00	-703.52
52617 · Mileage	16.80	200.00	-183.20
Total 4501 · LIBRARY	24,188.22	68,412.15	-44,223.93
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

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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	6,187.50	12,400.00	-6,212.50
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	7,105.50	31,700.00	-24,594.50
8400 · TRANSFER STATION			
53500 · Transfer Operations	12,042.37	33,000.00	-20,957.63
53501 · Rental of Land & Building	9,962.48	19,100.00	-9,137.52
53502 · Disposal - Willi Waste	31,164.92	65,000.00	-33,835.08
53503 · Container Transit	9,494.40	25,000.00	-15,505.60
53504 · Dues & Fees Mld-Neroc Transfer	1,291.83	2,400.00	-1,108.17
Total 8400 · TRANSFER STATION	63,956.00	144,500.00	-80,544.00
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	226.96	600.00	-373.04
52901 · Public Safety Complex	4,663.84	10,000.00	-5,336.16
52902 · Town Hall	2,195.08	6,900.00	-4,704.92
52903 · New Town Garage	916.20	2,500.00	-1,583.80
52904 · Old Town Garage	220.00	600.00	-380.00
52905 · Library	5,353.62	12,500.00	-7,146.38
52906 · Street Lighting	1,301.34	4,000.00	-2,698.66

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52907 · Town Green	224.12	600.00	-375.88
52908 · Bowers Park	220.00	600.00	-380.00
Total 8601 · UTILITIES-ELECTRIC	15,321.16	38,300.00	-22,978.84
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	350.00	-350.00
53001 · Oil - Library	207.80	6,000.00	-5,792.20
53002 · Oil - Public Works	68.05	4,200.00	-4,131.95
53003 · Oil - Town Hall	594.18	5,500.00	-4,905.82
53004 · Oil - Public Safety Complex	498.75	11,000.00	-10,501.25
53005 · Oil- Old Public Safety	146.27	0.00	146.27
Total 8602 · UTILITIES-HEAT	1,515.05	27,050.00	-25,534.95
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	1,004,914.19	2,266,732.37	-1,261,818.18
Net Ordinary Income	2,151,835.60	4,086,469.20	-1,934,633.60
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	864,126.31	2,464,916.00	-1,600,789.69
4701 · SES EXPENDITURES - Other	17,696.26	17,000.00	696.26
Total 4701 · SES EXPENDITURES	881,822.57	2,481,916.00	-1,600,093.43

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FY 25-26 QB Financial Status Rpt - Actual vs. Bdgt (no %)
 July through November 2025

	<u>Jul - Nov 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	21,963.94	100,000.00	-78,036.06
55001 · Regional District 11	575,528.00	1,598,496.00	-1,022,968.00
Total 4702 · PHHS - OTHER EXPENDITURES	<u>597,491.94</u>	<u>1,698,496.00</u>	<u>-1,101,004.06</u>
Total Other Expense	<u>1,479,314.51</u>	<u>4,180,412.00</u>	<u>-2,701,097.49</u>
Net Other Income	<u>-1,479,314.51</u>	<u>-4,180,412.00</u>	<u>2,701,097.49</u>
Net Income	<u>672,521.09</u>	<u>-93,942.80</u>	<u>766,463.89</u>