

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

	<u>Jul - Dec 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	1,040.50	2,500.00	-1,459.50
44106 · Building Department	12,008.84	20,000.00	-7,991.16
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	2,715.00	5,000.00	-2,285.00
44109 · Conveyances	7,573.00	15,000.00	-7,427.00
44110 · Pistol Permits	350.00	400.00	-50.00
44111 · Transfer Station Permit Fees	8,750.00	10,000.00	-1,250.00
44113 · License Fees - All	-52.50	300.00	-352.50
Total DEPARTMENTAL REVENUE	33,659.84	54,200.00	-20,540.16
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
44867 · Gas/Diesel Reimbursement SES	2,139.95	6,000.00	-3,860.05
46101 · Interest Income	22,083.38	28,000.00	-5,916.62
47210 · Lease of 6 Huntington Road	2,100.00	4,200.00	-2,100.00
48850 · Miscellaneous Income - TOS	3,336.84	7,000.00	-3,663.16
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	32,244.37	49,700.00	-17,455.63
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
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	440.02	450.00	-9.98
49125 · State tax relief veterans	880.04	700.00	180.04
49132 · Early Voting Grant	5,000.00		
Total STATE GRANTS	355,272.58	1,358,460.00	-1,003,187.42

01/20/26

Accrual Basis

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
TAX REVENUE			
41104 · Current Year Tax Revenue	2,773,991.95	4,820,341.57	-2,046,349.62
41105 · Back Taxes	31,377.68	50,000.00	-18,622.32
41107 · Back Tax Liens and Fees	167.86	500.00	-332.14
41204 · Refunds of Overpayments	-1,357.70	-5,000.00	3,642.30
41901 · Interest on Current Levy	5,709.06	10,000.00	-4,290.94
41902 · Interest on Back Taxes/Levies	6,573.79	15,000.00	-8,426.21
Total TAX REVENUE	2,816,462.64	4,890,841.57	-2,074,378.93
Total Income	3,237,639.43	6,353,201.57	-3,115,562.14
Gross Profit	3,237,639.43	6,353,201.57	-3,115,562.14
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	20,775.82	41,551.57	-20,775.75
51002 · 2nd. Selectman Salary	1,227.11	2,601.51	-1,374.40
51003 · 3rd. Selectman Salary	1,227.11	2,601.51	-1,374.40
51004 · Administrative Assistant Salary	14,507.85	28,782.00	-14,274.15
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	3,010.23	4,000.00	-989.77
51008 · Counsel	994.50	40,000.00	-39,005.50
51009 · Miscellaneous	1,174.34	1,000.00	174.34
Total 4111 · SELECTMEN	42,916.96	120,736.59	-77,819.63
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	24,094.13	51,000.00	-26,905.87
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	1,596.09	5,000.00	-3,403.91
Total 4112 · ADMINISTRATION/OTHER	45,735.82	94,719.00	-48,983.18
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	11,544.78	29,746.20	-18,201.42
51715 · Asst. Treasurer salary	0.00	4,100.00	-4,100.00
51720 · Bookkeeper Salary	8,279.32	24,944.40	-16,665.08
51730 · Financial Program/Training	2,161.40	6,500.00	-4,338.60
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	21,985.50	65,390.60	-43,405.10

01/20/26

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

Accrual Basis

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
4131 · ASSESSOR			
51900 · Assessor Salary	11,924.11	23,848.11	-11,924.00
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)	11,649.84	11,030.00	619.84
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	29,563.95	48,178.11	-18,614.16
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	737.79	1,400.00	-662.21
51605 · Office Supplies	0.00	500.00	-500.00
51606 · Miscellaneous	15.00	100.00	-85.00
51607 · Computer Program Services	6,760.52	10,579.30	-3,818.78
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	32,133.31	36,929.30	-4,795.99
4141 · TOWN HALL			
51100 · Janitorial Salary	2,980.16	3,968.35	-988.19
51101 · Office Supplies	4,348.53	6,000.00	-1,651.47
51102 · Water	161.00	300.00	-139.00
51103 · Copiers	0.00	500.00	-500.00
51104 · Fire Alarm Contract	0.00	1,900.00	-1,900.00
51105 · Janitorial Supplies	130.83	600.00	-469.17
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	11,749.88	27,000.00	-15,250.12
51109 · Postage	858.98	3,000.00	-2,141.02
51111 · Phone Service (Town Hall)	1,670.76	3,500.00	-1,829.24
51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	22,440.83	53,468.35	-31,027.52

01/20/26

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

Accrual Basis

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
4147 · TOWN CLERK			
51500 · Town Clerk Salary	13,331.37	26,662.79	-13,331.42
51501 · Professional Services (TC)	82.20	150.00	-67.80
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	150.00	225.00	-75.00
51511 · Town Clerk Asst Salary	707.25	3,628.50	-2,921.25
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	28,913.63	80,066.29	-51,152.66
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	3,316.88	10,779.82	-7,462.94
52106 · PZC Clerk Salary	1,281.28	2,562.50	-1,281.22
Total 4153 · PLANNING & ZONING	4,761.12	23,742.32	-18,981.20
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	3,123.25	6,246.55	-3,123.30
52204 · Legal Notices	0.00	250.00	-250.00
Total 4163 · INLAND WETLANDS	3,123.25	6,771.55	-3,648.30
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	221.20	300.00	-78.80
52006 · Dues & Subcriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	7,517.65	14,025.49	-6,507.84
52008 · Assistant Registrar Salaries	156.87	2,170.58	-2,013.71
52009 · Election Workers Salaries	3,606.18	6,647.57	-3,041.39
52010 · Moderator Salaries	5,490.58	5,294.19	196.39
52011 · Office Supplies	746.05	1,250.00	-503.95
52012 · Ballots	422.31	2,740.00	-2,317.69

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
52013 · Equipment	1,183.18	2,750.00	-1,566.82
52014 · Early Voting Expenses	50.42	0.00	50.42
Total 4197 · ELECTIONS	23,080.53	37,957.83	-14,877.30
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	22,331.40	28,455.00	-6,123.60
51301 · Employee Medical (Town Share)	26,186.04	62,435.00	-36,248.96
51302 · Liability & Umbrella	16,723.92	25,095.00	-8,371.08
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	65,996.36	120,885.00	-54,888.64
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00
53102 · Fire/EMS Service	100,544.00	125,455.00	-24,911.00
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	1,863.42	3,600.00	-1,736.58
53110 · Ambulance Transport	97,269.15	205,976.45	-108,707.30
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	290,558.77	433,803.17	-143,244.40
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	6,348.16	12,696.23	-6,348.07
Total 4213 · BUILDING DEPARTMENT	6,348.16	13,596.23	-7,248.07
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	895.00	1,066.00	-171.00
52701 · Overtime	2,409.91	13,099.58	-10,689.67
52702 · Snow Removal - Contractual	0.00	6,800.00	-6,800.00
52703 · Tree Trimming	5,500.00	8,000.00	-2,500.00
52704 · Salt/Sand (PY)	7,868.83	29,000.00	-21,131.17
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	142.46	1,500.00	-1,357.54
52709 · Vehicle Maintenance	5,014.59	8,000.00	-2,985.41
52710 · Equipment Maintenance	3,990.64	10,000.00	-6,009.36
52711 · Diesel/Gasoline	7,409.90	19,500.00	-12,090.10

01/20/26

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

Accrual Basis

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
52712 · Highway Supervisor Salary	4,965.48	9,930.88	-4,965.40
52713 · Foreman Salary	33,357.60	70,509.50	-37,151.90
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	28,675.64	58,757.92	-30,082.28
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	668.94	1,400.00	-731.06
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	6,665.00	11,000.00	-4,335.00
52735 · Miscellaneous	0.00	200.00	-200.00
Total 4300 · PUBLIC WORKS	163,462.17	344,536.88	-181,074.71
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	2,210.25	8,528.00	-6,317.75
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	620.06	4,000.00	-3,379.94
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	639.60	3,000.00	-2,360.40
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	893.48	2,000.00	-1,106.52
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	168,268.00	201,848.00	-33,580.00
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

01/20/26

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

Accrual Basis

July through December 2025

	Jul - Dec 25	Budget	\$ Over Budget
4501 · LIBRARY			
52600 · Directors Salary	11,609.16	24,436.98	-12,827.82
52601 · Asst Salary	9,686.70	22,657.83	-12,971.13
52602 · Janitorial Salary	2,375.66	4,791.34	-2,415.68
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,800.00	-1,800.00
52605 · Telephone	1,284.55	2,160.00	-875.45
52606 · Office Supplies	55.98	1,000.00	-944.02
52607 · Janitorial Supplies	73.35	250.00	-176.65
52608 · Library Books	2,050.43	4,500.00	-2,449.57
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	24.11	250.00	-225.89
52616 · Computers/Servers/Printers	422.48	1,126.00	-703.52
52617 · Mileage	16.80	200.00	-183.20
Total 4501 · LIBRARY	28,518.72	68,412.15	-39,893.43
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	1,885.49	2,800.00	-914.51
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	3,005.18	4,600.00	-1,594.82
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	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 M&T LOC	0.00	18,000.00	-18,000.00
Total 4803 · INTEREST/PAYMENT DEBT	7,105.50	31,700.00	-24,594.50

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

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
8400 · TRANSFER STATION			
53500 · Transfer Operations	14,309.62	33,000.00	-18,690.38
53501 · Rental of Land & Building	9,962.48	19,100.00	-9,137.52
53502 · Disposal - Willi Waste	38,107.59	65,000.00	-26,892.41
53503 · Container Transit	11,476.80	25,000.00	-13,523.20
53504 · Dues & Fees Mld-Neroc Transfer	2,166.95	2,400.00	-233.05
Total 8400 · TRANSFER STATION	76,023.44	144,500.00	-68,476.56
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	273.56	600.00	-326.44
52901 · Public Safety Complex	5,182.36	10,000.00	-4,817.64
52902 · Town Hall	2,850.32	6,900.00	-4,049.68
52903 · New Town Garage	1,154.99	2,500.00	-1,345.01
52904 · Old Town Garage	264.00	600.00	-336.00
52905 · Library	6,527.52	12,500.00	-5,972.48
52906 · Street Lighting	1,666.91	4,000.00	-2,333.09
52907 · Town Green	273.51	600.00	-326.49
52908 · Bowers Park	264.00	600.00	-336.00
Total 8601 · UTILITIES-ELECTRIC	18,457.17	38,300.00	-19,842.83
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	350.00	-350.00
53001 · Oil - Library	1,168.55	6,000.00	-4,831.45
53002 · Oil - Public Works	794.94	4,200.00	-3,405.06
53003 · Oil - Town Hall	1,781.76	5,500.00	-3,718.24
53004 · Oil - Public Safety Complex	3,035.30	11,000.00	-7,964.70
53005 · Oil- Old Public Safety	493.03	0.00	493.03
Total 8602 · UTILITIES-HEAT	7,273.58	27,050.00	-19,776.42
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	1,152,246.89	2,266,732.37	-1,114,485.48
Net Ordinary Income	2,085,392.54	4,086,469.20	-2,001,076.66
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,098,383.33	2,464,916.00	-1,366,532.67
4701 · SES EXPENDITURES - Other	17,696.26	17,000.00	696.26
Total 4701 · SES EXPENDITURES	1,116,079.59	2,481,916.00	-1,365,836.41

Town of Scotland

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

July through December 2025

	<u>Jul - Dec 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	32,696.09	100,000.00	-67,303.91
55001 · Regional District 11	<u>719,410.00</u>	<u>1,598,496.00</u>	<u>-879,086.00</u>
Total 4702 · PHHS - OTHER EXPENDITURES	<u>752,106.09</u>	<u>1,698,496.00</u>	<u>-946,389.91</u>
Total Other Expense	<u>1,868,185.68</u>	<u>4,180,412.00</u>	<u>-2,312,226.32</u>
Net Other Income	<u>-1,868,185.68</u>	<u>-4,180,412.00</u>	<u>2,312,226.32</u>
Net Income	<u>217,206.86</u>	<u>-93,942.80</u>	<u>311,149.66</u>