

Town of Scotland
 FY 23-24 QB Financial Status Rpt - Actual vs. Bdgt (no %)
 July 2025 through March 2026

	Jul '25 - Mar...	Budget	\$ Over Bud...
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	1,345.00	500.00	845.00
44104 · Copies - Town Clerk	1,463.00	2,500.00	-1,037.00
44106 · Building Department	148,644.32	20,000.00	128,644.32
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	4,330.00	5,000.00	-670.00
44109 · Conveyances	11,739.38	15,000.00	-3,260.62
44110 · Pistol Permits	560.00	400.00	160.00
44111 · Transfer Station Permit Fees	9,250.00	10,000.00	-750.00
44113 · License Fees - All	159.88	300.00	-140.12
Total DEPARTMENTAL REVENUE	177,491.58	54,200.00	123,291.58
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
44867 · Gas/Diesel Reimbursement SES	5,425.96	6,000.00	-574.04
46101 · Interest Income	34,514.20	28,000.00	6,514.20
47210 · Lease of 6 Huntington Road	3,150.00	4,200.00	-1,050.00
48850 · Miscellaneous Income - TOS	6,330.26	7,000.00	-669.74
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	52,004.62	49,700.00	2,304.62
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	637,336.00	1,274,671.00	-637,335.00
43604 · State/Judicial Branch	100.00	100.00	0.00
43610 · Mash. Pequot & Mohegan Fund	0.00	11,620.00	-11,620.00
49105 · Town Clerk Grant	5,000.00	5,000.00	0.00

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49110 · Municipal Assistance	14,225.42	13,960.00	265.42
49115 · Grants for Municipal Projects	7,681.00	7,681.00	0.00
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	686,646.58	1,358,460.00	-671,813.42
TAX REVENUE			
41104 · Current Year Tax Revenue	4,787,127.26	4,820,341.57	-33,214.31
41105 · Back Taxes	63,100.71	50,000.00	13,100.71
41107 · Back Tax Liens and Fees	335.86	500.00	-164.14
41204 · Refunds of Overpayments	-1,357.70	-5,000.00	3,642.30
41901 · Interest on Current Levy	9,167.72	10,000.00	-832.28
41902 · Interest on Back Taxes/Levies	20,215.00	15,000.00	5,215.00
Total TAX REVENUE	4,878,588.85	4,890,841.57	-12,252.72
Total Income	5,794,731.63	6,353,201.57	-558,469.94
Gross Profit	5,794,731.63	6,353,201.57	-558,469.94
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	30,364.66	41,551.57	-11,186.91
51002 · 2nd. Selectman Salary	2,454.22	2,601.51	-147.29
51003 · 3rd. Selectman Salary	2,454.22	2,601.51	-147.29
51004 · Administrative Assistant Salary	21,324.10	28,782.00	-7,457.90
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	3,010.23	4,000.00	-989.77
51008 · Counsel	39,857.56	40,000.00	-142.44
51009 · Miscellaneous	1,428.38	1,000.00	428.38

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Total 4111 · SELECTMEN	100,893.37	120,736.59	-19,843.22
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	5,232.60	7,000.00	-1,767.40
51202 · Alcohol & Drug Testing CCM D&A	370.00	250.00	120.00
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	36,033.58	51,000.00	-14,966.42
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	57,785.27	94,719.00	-36,933.73
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	18,029.52	29,746.20	-11,716.68
51715 · Asst. Treasurer salary	468.00	4,100.00	-3,632.00
51720 · Bookkeeper Salary	12,564.35	24,944.40	-12,380.05
51730 · Financial Program/Training	3,009.80	6,500.00	-3,490.20
51740 · Miscellaneous	0.00	100.00	-100.00
Total 4117 · FINANCE DEPARTMENT	34,071.67	65,390.60	-31,318.93
4131 · ASSESSOR			
51900 · Assessor Salary	17,427.55	23,848.11	-6,420.56
51902 · Mileage	14.40	150.00	-135.60
51903 · Office Supplies	519.98	200.00	319.98
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

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51930 · Legal Notices	310.61	550.00	-239.39
Total 4131 · ASSESSOR	35,322.38	48,178.11	-12,855.73
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	1,207.29	1,400.00	-192.71
51605 · Office Supplies	0.00	500.00	-500.00
51606 · Miscellaneous	30.00	100.00	-70.00
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	32,617.81	36,929.30	-4,311.49
4141 · TOWN HALL			
51100 · Janitorial Salary	4,581.76	3,968.35	613.41
51101 · Office Supplies	5,110.98	6,000.00	-889.02
51102 · Water	248.00	300.00	-52.00
51103 · Copiers	0.00	500.00	-500.00
51104 · Fire Alarm Contract	0.00	1,900.00	-1,900.00
51105 · Janitorial Supplies	225.71	600.00	-374.29
51106 · Internet Services	989.69	1,400.00	-410.31
51107 · Web Page	25.00	3,300.00	-3,275.00
51108 · Information Technology Support	17,621.32	27,000.00	-9,378.68
51109 · Postage	1,922.99	3,000.00	-1,077.01
51111 · Phone Service (Town Hall)	2,506.14	3,500.00	-993.86
51112 · Miscellaneous	185.00	500.00	-315.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	33,416.59	53,468.35	-20,051.76

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4147 · TOWN CLERK			
51500 · Town Clerk Salary	19,484.31	26,662.79	-7,178.48
51501 · Professional Services (TC)	108.00	150.00	-42.00
51502 · Professional Development	975.00	1,200.00	-225.00
51503 · Legal Notices	3,548.27	5,000.00	-1,451.73
51504 · Repairs/Binding Old Records	247.38	200.00	47.38
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	143.50	200.00	-56.50
51510 · Dues/Subscriptions	170.00	225.00	-55.00
51511 · Town Clerk Asst Salary	707.25	3,628.50	-2,921.25
51512 · Town Clerk Grant expenditures	33.18	5,000.00	-4,966.82
51513 · Town Clerk Fund Balance Exp	45.00	23,000.00	-22,955.00
Total 4147 · TOWN CLERK	35,945.42	80,066.29	-44,120.87
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	5,804.54	10,779.82	-4,975.28
52106 · PZC Clerk Salary	1,872.64	2,562.50	-689.86
Total 4153 · PLANNING & ZONING	7,840.14	23,742.32	-15,902.18
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	4,564.75	6,246.55	-1,681.80

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52204 · Legal Notices	317.02	250.00	67.02
Total 4163 · INLAND WETLANDS	4,881.77	6,771.55	-1,889.78
4197 · ELECTIONS			
52000 · Election Day Expense	1,538.64	590.00	948.64
52001 · Professional Development	2,080.44	2,000.00	80.44
52003 · Legal Notices	548.10	0.00	548.10
52004 · Mileage	221.20	300.00	-78.80
52006 · Dues & Subcriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	8,664.12	14,025.49	-5,361.37
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
52013 · Equipment	871.95	2,750.00	-1,878.05
52014 · Early Voting Expenses	50.42	0.00	50.42
Total 4197 · ELECTIONS	24,566.86	37,957.83	-13,390.97
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	22,331.40	28,455.00	-6,123.60
51301 · Employee Medical (Town Share)	43,643.40	62,435.00	-18,791.60
51302 · Liability & Umbrella	16,723.92	25,095.00	-8,371.08
51304 · Bonds/Blanket Crime	913.00	2,000.00	-1,087.00
51305 · Cybersecurity	0.00	2,900.00	-2,900.00
Total 4199 · INSURANCE & BONDS TOTAL	83,611.72	120,885.00	-37,273.28
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00

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53102 · Fire/EMS Service	125,635.00	125,455.00	180.00
53103 · 9-1-1 Dispatch	5,980.72	5,980.72	0.00
53104 · Paramedic Program Services	1,734.75	2,500.00	-765.25
53105 · Office of Fire Marshall Service	1,987.84	3,600.00	-1,612.16
53110 · Ambulance Transport	145,252.21	205,976.45	-60,724.24
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	370,880.97	433,803.17	-62,922.20
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	9,278.08	12,696.23	-3,418.15
Total 4213 · BUILDING DEPARTMENT	9,278.08	13,596.23	-4,318.15
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	14,330.65	13,099.58	1,231.07
52702 · Snow Removal - Contractual	1,125.00	6,800.00	-5,675.00
52703 · Tree Trimming	5,500.00	8,000.00	-2,500.00
52704 · Salt/Sand (PY)	30,579.38	29,000.00	1,579.38
52705 · Safety Clothing Allowance	166.02	300.00	-133.98
52706 · Other Fuels	2,831.73	2,000.00	831.73
52707 · Cemeteries	545.20	0.00	545.20
52708 · New Equipment	541.83	1,500.00	-958.17
52709 · Vehicle Maintenance	7,361.04	8,000.00	-638.96

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52710 · Equipment Maintenance	7,799.84	10,000.00	-2,200.16
52711 · Diesel/Gasoline	12,498.12	19,500.00	-7,001.88
52712 · Highway Supervisor Salary	7,257.24	9,930.88	-2,673.64
52713 · Foreman Salary	53,290.80	70,509.50	-17,218.70
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	41,984.00	58,757.92	-16,773.92
52718 · Maintenance Roads/Other	11,667.32	20,000.00	-8,332.68
52719 · Capital Non-Recurring DPW	40,000.00	40,000.00	0.00
52720 · Telephone	1,012.35	1,400.00	-387.65
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	224.86	0.00	224.86
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	248,414.63	344,536.88	-96,122.25
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	675.00	1,800.00	-1,125.00
52804 · Bldg Maint - Grange Hall	677.78	1,400.00	-722.22
52805 · Bldg Maint - Town Misc	676.49	4,000.00	-3,323.51
52807 · Bldg Maint - Public Safety Bldg	3,248.29	10,000.00	-6,751.71
52809 · Non-Recurring Bldg Renovations	160,000.00	160,000.00	0.00
52810 · Bldg Maint - Town Hall	-581.52	4,000.00	-4,581.52
52811 · Bldg Maint - New Town Garage	1,178.60	3,000.00	-1,821.40
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	3,929.57	2,000.00	1,929.57
52814 · Bldg Maint - Library	3,050.45	4,000.00	-949.55

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52815 · Community Room Maintenance	439.63	1,500.00	-1,060.37
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	175,664.54	201,848.00	-26,183.46
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	7,278.54	9,500.00	-2,221.46
51401 · Dial-A-Ride	3,853.00	3,925.00	-72.00
51402 · United Services	1,182.00	1,200.00	-18.00
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	14,697.54	18,055.00	-3,357.46
4501 · LIBRARY			
52600 · Directors Salary	16,351.08	24,436.98	-8,085.90
52601 · Asst Salary	14,005.57	22,657.83	-8,652.26
52602 · Janitorial Salary	3,546.76	4,791.34	-1,244.58
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	1,800.00	-1,800.00
52605 · Telephone	2,071.43	2,160.00	-88.57
52606 · Office Supplies	73.83	1,000.00	-926.17
52607 · Janitorial Supplies	150.77	250.00	-99.23
52608 · Library Books	2,651.16	4,500.00	-1,848.84
52609 · Electronic Materials	154.61	450.00	-295.39
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	783.00	1,680.00	-897.00
52615 · Library Programs	121.05	250.00	-128.95

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52616 · Computers/Servers/Printers	547.48	1,126.00	-578.52
52617 · Mileage	42.90	200.00	-157.10
Total 4501 · LIBRARY	41,027.64	68,412.15	-27,384.51
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	2,344.49	2,800.00	-455.51
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	3,464.18	4,600.00	-1,135.82
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	67,500.00	90,000.00	-22,500.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	67,500.00	240,000.00	-172,500.00
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	1,181.93	1,300.00	-118.07
53602 · Interest M&T LOC	0.00	18,000.00	-18,000.00
Total 4803 · INTEREST/PAYMENT DEBT	7,369.43	31,700.00	-24,330.57
8400 · TRANSFER STATION			
53500 · Transfer Operations	21,157.43	33,000.00	-11,842.57
53501 · Rental of Land & Building	19,924.96	19,100.00	824.96
53502 · Disposal - Willi Waste	53,160.66	65,000.00	-11,839.34
53503 · Container Transit	16,689.60	25,000.00	-8,310.40
53504 · Dues & Fees Mld-Neroc Transfer	2,166.95	2,400.00	-233.05

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Total 8400 · TRANSFER STATION	113,099.60	144,500.00	-31,400.40
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	406.96	600.00	-193.04
52901 · Public Safety Complex	8,140.20	10,000.00	-1,859.80
52902 · Town Hall	5,104.69	6,900.00	-1,795.31
52903 · New Town Garage	1,930.27	2,500.00	-569.73
52904 · Old Town Garage	396.00	600.00	-204.00
52905 · Library	9,664.06	12,500.00	-2,835.94
52906 · Street Lighting	2,763.87	4,000.00	-1,236.13
52907 · Town Green	413.43	600.00	-186.57
52908 · Bowers Park	396.00	600.00	-204.00
Total 8601 · UTILITIES-ELECTRIC	29,215.48	38,300.00	-9,084.52
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	350.00	-350.00
53001 · Oil - Library	2,873.97	6,000.00	-3,126.03
53002 · Oil - Public Works	2,925.04	4,200.00	-1,274.96
53003 · Oil - Town Hall	4,905.53	5,500.00	-594.47
53004 · Oil - Public Safety Complex	9,162.84	11,000.00	-1,837.16
53005 · Oil- Old Public Safety	375.87	0.00	375.87
Total 8602 · UTILITIES-HEAT	20,243.25	27,050.00	-6,806.75
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	1,558,293.92	2,266,732.37	-708,438.45

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Net Ordinary Income	4,236,437.71	4,086,469.20	149,968.51
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,689,196.60	2,464,916.00	-775,719.40
4701 · SES EXPENDITURES - Other	17,696.26	17,000.00	696.26
Total 4701 · SES EXPENDITURES	1,706,892.86	2,481,916.00	-775,023.14
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	64,892.54	100,000.00	-35,107.46
55001 · Regional District 11	1,151,056.00	1,598,496.00	-447,440.00
Total 4702 · PHHS - OTHER EXPENDITURES	1,215,948.54	1,698,496.00	-482,547.46
Total Other Expense	2,922,841.40	4,180,412.00	-1,257,570.60
Net Other Income	-2,922,841.40	-4,180,412.00	1,257,570.60
Net Income	<u>1,313,596.31</u>	<u>-93,942.80</u>	<u>1,407,539.11</u>