

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

	<u>Jul '25 - Ap...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	1,415.00	500.00	915.00
44104 · Copies - Town Clerk	1,709.50	2,500.00	-790.50
44106 · Building Department	150,907.28	20,000.00	130,907.28
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	4,925.00	5,000.00	-75.00
44109 · Conveyances	11,739.38	15,000.00	-3,260.62
44110 · Pistol Permits	630.00	400.00	230.00
44111 · Transfer Station Permit Fees	9,400.00	10,000.00	-600.00
44113 · License Fees - All	265.38	300.00	-34.62
Total DEPARTMENTAL REVENUE	180,991.54	54,200.00	126,791.54
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	3,240.04	3,000.00	240.04
44867 · Gas/Diesel Reimbursement SES	5,425.96	6,000.00	-574.04
46101 · Interest Income	35,743.44	28,000.00	7,743.44
47210 · Lease of 6 Huntington Road	3,500.00	4,200.00	-700.00
48850 · Miscellaneous Income - TOS	7,070.26	7,000.00	70.26
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	57,563.90	49,700.00	7,863.90
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	1,274,671.00	1,274,671.00	0.00
43604 · State/Judicial Branch	100.00	100.00	0.00
43610 · Mash. Pequot & Mohegan Fund	3,873.33	11,620.00	-7,746.67
49105 · Town Clerk Grant	5,000.00	5,000.00	0.00
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	1,327,854.91	1,358,460.00	-30,605.09

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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	6,444,999.20	6,353,201.57	91,797.63
Gross Profit	6,444,999.20	6,353,201.57	91,797.63
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	35,159.08	41,551.57	-6,392.49
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	25,284.70	28,782.00	-3,497.30
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	3,230.83	4,000.00	-769.17
51008 · Counsel	40,330.06	40,000.00	330.06
51009 · Miscellaneous	2,428.38	1,000.00	1,428.38
Total 4111 · SELECTMEN	111,341.49	120,736.59	-9,395.10
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	5,232.60	7,000.00	-1,767.40
51202 · Alcohol & Drug Testing CCM D&A	520.00	250.00	270.00
51203 · Probate	669.00	669.00	0.00
51204 · Auditor-Contractual	20,145.51	22,000.00	-1,854.49
51205 · Social Security Tax -Town Share	41,539.03	51,000.00	-9,460.97
51206 · CT Unemployment Reimbursements	420.00	4,300.00	-3,880.00
51207 · Reverse 911 system	4,354.80	4,500.00	-145.20
51208 · Grant Admin Salary	1,596.09	5,000.00	-3,403.91
Total 4112 · ADMINISTRATION/OTHER	74,477.03	94,719.00	-20,241.97

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4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	21,461.76	29,746.20	-8,284.44
51715 · Asst. Treasurer salary	468.00	4,100.00	-3,632.00
51720 · Bookkeeper Salary	14,675.71	24,944.40	-10,268.69
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	39,615.27	65,390.60	-25,775.33
4131 · ASSESSOR			
51900 · Assessor Salary	20,179.27	23,848.11	-3,668.84
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)	12,234.84	11,030.00	1,204.84
51908 · Dues/Subscriptions	250.00	0.00	250.00
51909 · Revaluation	0.00	5,750.00	-5,750.00
51930 · Legal Notices	310.61	550.00	-239.39
Total 4131 · ASSESSOR	38,659.10	48,178.11	-9,519.01
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	5,352.53	3,968.35	1,384.18
51101 · Office Supplies	6,197.46	6,000.00	197.46
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	343.78	600.00	-256.22
51106 · Internet Services	1,463.69	1,400.00	63.69
51107 · Web Page	2,425.00	3,300.00	-875.00
51108 · Information Technology Support	19,577.82	27,000.00	-7,422.18
51109 · Postage	1,726.16	3,000.00	-1,273.84
51111 · Phone Service (Town Hall)	2,784.60	3,500.00	-715.40

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51112 · Miscellaneous	185.00	500.00	-315.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	40,304.04	53,468.35	-13,164.31
4147 · TOWN CLERK			
51500 · Town Clerk Salary	22,560.78	26,662.79	-4,102.01
51501 · Professional Services (TC)	120.60	150.00	-29.40
51502 · Professional Development	1,299.00	1,200.00	99.00
51503 · Legal Notices	3,801.89	5,000.00	-1,198.11
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	1,260.75	3,628.50	-2,367.75
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	40,165.61	80,066.29	-39,900.68
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	7,048.37	10,779.82	-3,731.45
52106 · PZC Clerk Salary	2,168.32	2,562.50	-394.18
Total 4153 · PLANNING & ZONING	9,379.65	23,742.32	-14,362.67
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	5,285.50	6,246.55	-961.05
52204 · Legal Notices	317.02	250.00	67.02
Total 4163 · INLAND WETLANDS	5,602.52	6,771.55	-1,169.03

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4197 · ELECTIONS			
52000 · Election Day Expense	1,538.64	590.00	948.64
52001 · Professional Development	2,960.44	2,000.00	960.44
52003 · Legal Notices	548.10	0.00	548.10
52004 · Mileage	221.20	300.00	-78.80
52006 · Dues & Subscriptions	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	761.87	1,250.00	-488.13
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	25,462.68	37,957.83	-12,495.15
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	29,774.40	28,455.00	1,319.40
51301 · Employee Medical (Town Share)	48,007.74	62,435.00	-14,427.26
51302 · Liability & Umbrella	22,297.92	25,095.00	-2,797.08
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	100,993.06	120,885.00	-19,891.94
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	50,000.00	50,000.00	0.00
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	2,918.25	2,500.00	418.25
53105 · Office of Fire Marshall Service	2,012.84	3,600.00	-1,587.16
53110 · Ambulance Transport	168,600.87	205,976.45	-37,375.58
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	395,438.13	433,803.17	-38,365.04
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	10,743.04	12,696.23	-1,953.19
Total 4213 · BUILDING DEPARTMENT	10,743.04	13,596.23	-2,853.19

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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	14,639.03	13,099.58	1,539.45
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	816.40	0.00	816.40
52708 · New Equipment	541.83	1,500.00	-958.17
52709 · Vehicle Maintenance	7,836.97	8,000.00	-163.03
52710 · Equipment Maintenance	8,021.34	10,000.00	-1,978.66
52711 · Diesel/Gasoline	16,332.38	19,500.00	-3,167.62
52712 · Highway Supervisor Salary	8,403.12	9,930.88	-1,527.76
52713 · Foreman Salary	60,799.65	70,509.50	-9,709.85
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	48,899.44	58,757.92	-9,858.48
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	1,128.37	1,400.00	-271.63
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	788.57	0.00	788.57
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	269,775.80	344,536.88	-74,761.08
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	3,036.25	8,528.00	-5,491.75
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	687.78	1,400.00	-712.22
52805 · Bldg Maint - Town Misc	780.46	4,000.00	-3,219.54
52807 · Bldg Maint - Public Safety Bldg	3,504.88	10,000.00	-6,495.12
52809 · Non-Recurring Bldg Renovations	160,000.00	160,000.00	0.00
52810 · Bldg Maint - Town Hall	-364.66	4,000.00	-4,364.66
52811 · Bldg Maint - New Town Garage	1,461.60	3,000.00	-1,538.40
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00

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52813 · Bldg Maint - Old Fire Station	3,929.57	2,000.00	1,929.57
52814 · Bldg Maint - Library	3,152.07	4,000.00	-847.93
52815 · Community Room Maintenance	439.63	1,500.00	-1,060.37
52816 · Certification	100.00	120.00	-20.00
Total 4399 · BUILDING MAINTENANCE	177,562.58	201,848.00	-24,285.42
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	20,046.36	24,436.98	-4,390.62
52601 · Asst Salary	16,531.80	22,657.83	-6,126.03
52602 · Janitorial Salary	4,149.04	4,791.34	-642.30
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	708.00	1,800.00	-1,092.00
52605 · Telephone	2,071.43	2,160.00	-88.57
52606 · Office Supplies	386.48	1,000.00	-613.52
52607 · Janitorial Supplies	150.77	250.00	-99.23
52608 · Library Books	2,971.68	4,500.00	-1,528.32
52609 · Electronic Materials	154.61	450.00	-295.39
52611 · Library Software	2,326.63	2,300.00	26.63
52612 · Dues/CT Library	178.00	185.00	-7.00
52613 · Catalogue Support	350.00	375.00	-25.00
52614 · Internet Services	1,174.50	1,680.00	-505.50
52615 · Library Programs	208.63	250.00	-41.37
52616 · Computers/Servers/Printers	547.48	1,126.00	-578.52
52617 · Mileage	42.90	200.00	-157.10
Total 4501 · LIBRARY	51,998.31	68,412.15	-16,413.84

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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	90,000.00	90,000.00	0.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	90,000.00	240,000.00	-150,000.00
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	1,311.02	1,300.00	11.02
53602 · Interest M&T LOC	0.00	18,000.00	-18,000.00
Total 4803 · INTEREST/PAYMENT DEBT	7,498.52	31,700.00	-24,201.48
8400 · TRANSFER STATION			
53500 · Transfer Operations	22,653.24	33,000.00	-10,346.76
53501 · Rental of Land & Building	19,924.96	19,100.00	824.96
53502 · Disposal - Willi Waste	60,040.33	65,000.00	-4,959.67
53503 · Container Transit	18,916.80	25,000.00	-6,083.20
53504 · Dues & Fees Mld-Neroc Transfer	3,952.25	2,400.00	1,552.25
Total 8400 · TRANSFER STATION	125,487.58	144,500.00	-19,012.42
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	451.54	600.00	-148.46
52901 · Public Safety Complex	9,070.83	10,000.00	-929.17
52902 · Town Hall	5,699.65	6,900.00	-1,200.35
52903 · New Town Garage	2,177.30	2,500.00	-322.70
52904 · Old Town Garage	440.00	600.00	-160.00
52905 · Library	10,680.77	12,500.00	-1,819.23
52906 · Street Lighting	3,423.76	4,000.00	-576.24
52907 · Town Green	457.93	600.00	-142.07
52908 · Bowers Park	484.00	600.00	-116.00
Total 8601 · UTILITIES-ELECTRIC	32,885.78	38,300.00	-5,414.22

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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	1.23	0.00	1.23
Total 8602 · UTILITIES-HEAT	19,868.61	27,050.00	-7,181.39
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	1,724,523.91	2,266,732.37	-542,208.46
Net Ordinary Income	4,720,475.29	4,086,469.20	634,006.09
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,928,825.21	2,464,916.00	-536,090.79
4701 · SES EXPENDITURES - Other	17,696.26	17,000.00	696.26
Total 4701 · SES EXPENDITURES	1,946,521.47	2,481,916.00	-535,394.53
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	75,624.69	100,000.00	-24,375.31
55001 · Regional District 11	1,294,938.00	1,598,496.00	-303,558.00
Total 4702 · PHHS - OTHER EXPENDITURES	1,370,562.69	1,698,496.00	-327,933.31
Total Other Expense	3,317,084.16	4,180,412.00	-863,327.84
Net Other Income	-3,317,084.16	-4,180,412.00	863,327.84
Net Income	1,403,391.13	-93,942.80	1,497,333.93