

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

	Jul '25 - Jun 26	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	1,415.00	500.00	915.00
44104 · Copies - Town Clerk	1,958.00	2,500.00	-542.00
44106 · Building Department	153,938.50	20,000.00	133,938.50
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	5,953.00	5,000.00	953.00
44109 · Conveyances	14,605.63	15,000.00	-394.37
44110 · Pistol Permits	770.00	400.00	370.00
44111 · Transfer Station Permit Fees	9,900.00	10,000.00	-100.00
44113 · License Fees - All	378.88	300.00	78.88
Total DEPARTMENTAL REVENUE	188,919.01	54,200.00	134,719.01
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	43,234.57	28,000.00	15,234.57
47210 · Lease of 6 Huntington Road	4,200.00	4,200.00	0.00
48850 · Miscellaneous Income - TOS	9,778.99	7,000.00	2,778.99
48990 · CIRMA Equity Distribution	2,584.20	1,500.00	1,084.20
Total GENERAL REVENUE	68,463.76	49,700.00	18,763.76
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	125.00	100.00	25.00
43610 · Mash. Pequot & Mohegan Fund	7,746.67	11,620.00	-3,873.33
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	0.00	5,000.00
Total STATE GRANTS	1,331,753.25	1,358,460.00	-26,706.75
TAX REVENUE			
41104 · Current Year Tax Revenue	4,845,241.53	4,820,341.57	24,899.96
41105 · Back Taxes	65,131.08	50,000.00	15,131.08
41107 · Back Tax Liens and Fees	3,242.81	500.00	2,742.81
41204 · Refunds of Overpayments	-4,065.09	-5,000.00	934.91
41901 · Interest on Current Levy	8,551.68	10,000.00	-1,448.32
41902 · Interest on Back Taxes/Levies	27,617.41	15,000.00	12,617.41
Total TAX REVENUE	4,945,719.42	4,890,841.57	54,877.85
Total Income	6,534,855.44	6,353,201.57	181,653.87
Gross Profit	6,534,855.44	6,353,201.57	181,653.87

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Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	41,551.64	41,551.57	0.07
51002 · 2nd. Selectman Salary	3,681.33	2,601.51	1,079.82
51003 · 3rd. Selectman Salary	3,681.33	2,601.51	1,079.82
51004 · Administrative Assistant Salary	31,843.60	36,782.00	-4,938.40
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	4,679.48	4,000.00	679.48
51008 · Counsel	47,852.56	48,000.00	-147.44
51009 · Miscellaneous	2,428.38	1,000.00	1,428.38
Total 4111 · SELECTMEN	135,718.32	136,736.59	-1,018.27
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	6,276.60	7,000.00	-723.40
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	49,198.11	51,000.00	-1,801.89
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	2,576.27	5,000.00	-2,423.73
Total 4112 · ADMINISTRATION/OTHER	84,160.29	94,719.00	-10,558.71
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	26,038.08	29,746.20	-3,708.12
51715 · Asst. Treasurer salary	468.00	4,100.00	-3,632.00
51720 · Bookkeeper Salary	17,896.96	24,944.40	-7,047.44
51730 · Financial Program/Training	6,715.49	6,500.00	215.49
51740 · Miscellaneous	7.68	100.00	-92.32
Total 4117 · FINANCE DEPARTMENT	51,126.21	65,390.60	-14,264.39
4131 · ASSESSOR			
51900 · Assessor Salary	23,848.23	23,848.11	0.12
51902 · Mileage	14.40	150.00	-135.60
51903 · Office Supplies	519.98	200.00	319.98
51904 · MV Pricing Guide.	210.00	1,500.00	-1,290.00
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	500.00	0.00	500.00
51909 · Revaluation	0.00	5,750.00	-5,750.00
51930 · Legal Notices	310.61	550.00	-239.39
Total 4131 · ASSESSOR	42,788.06	48,178.11	-5,390.05
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	1,463.53	1,400.00	63.53
51605 · Office Supplies	0.00	500.00	-500.00
51606 · Miscellaneous	30.00	100.00	-70.00
51607 · Computer Program Services	6,974.26	10,579.30	-3,605.04
51608 · Dues/Subscriptions	20.00	100.00	-80.00
51610 · Windham Tax Collection Service	25,628.50	24,100.00	1,528.50
Total 4135 · TAX COLLECTOR	34,116.29	36,929.30	-2,813.01

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4141 · TOWN HALL			
51100 · Janitorial Salary	6,385.45	3,968.35	2,417.10
51101 · Office Supplies	13,448.88	7,000.00	6,448.88
51102 · Water	329.50	300.00	29.50
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	1,937.69	1,400.00	537.69
51107 · Web Page	2,425.00	3,300.00	-875.00
51108 · Information Technology Support	23,490.82	27,000.00	-3,509.18
51109 · Postage	2,326.16	3,000.00	-673.84
51111 · Phone Service (Town Hall)	3,363.50	3,500.00	-136.50
51112 · Miscellaneous	185.00	500.00	-315.00
51113 · Security	0.00	1,500.00	-1,500.00
Total 4141 · TOWN HALL	54,235.78	54,468.35	-232.57
4147 · TOWN CLERK			
51500 · Town Clerk Salary	26,662.74	26,662.79	-0.05
51501 · Professional Services (TC)	138.60	150.00	-11.40
51502 · Professional Development	1,299.00	1,200.00	99.00
51503 · Legal Notices	3,910.53	5,000.00	-1,089.47
51504 · Repairs/Binding Old Records	247.38	200.00	47.38
51505 · Mileage	95.35	300.00	-204.65
51507 · Miscellaneous	677.53	500.00	177.53
51508 · Software	10,404.00	14,000.00	-3,596.00
51509 · Computer Program Services	143.50	200.00	-56.50
51510 · Dues/Subscriptions	170.00	225.00	-55.00
51511 · Town Clerk Asst Salary	1,445.25	3,628.50	-2,183.25
51512 · Town Clerk Grant expenditures	5,000.00	5,000.00	0.00
51513 · Town Clerk Fund Balance Exp	232.18	23,000.00	-22,767.82
Total 4147 · TOWN CLERK	50,426.06	80,066.29	-29,640.23
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	8,706.81	10,779.82	-2,073.01
52106 · PZC Clerk Salary	2,562.56	2,562.50	0.06
Total 4153 · PLANNING & ZONING	11,432.33	23,742.32	-12,309.99
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	6,246.50	6,246.55	-0.05
52204 · Legal Notices	317.02	250.00	67.02
Total 4163 · INLAND WETLANDS	6,563.52	6,771.55	-208.03

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4197 · ELECTIONS			
52000 · Election Day Expense	1,610.70	590.00	1,020.70
52001 · Professional Development	2,960.44	2,000.00	960.44
52003 · Legal Notices	548.10	0.00	548.10
52004 · Mileage	345.90	300.00	45.90
52006 · Dues & Subscriptions	230.00	190.00	40.00
52007 · Registrar Salaries	11,124.16	14,025.49	-2,901.33
52008 · Assistant Registrar Salaries	156.87	2,170.58	-2,013.71
52009 · Election Workers Salaries	3,894.34	6,647.57	-2,753.23
52010 · Moderator Salaries	5,644.25	5,294.19	350.06
52011 · Office Supplies	917.87	1,250.00	-332.13
52012 · Ballots	422.31	2,740.00	-2,317.69
52013 · Equipment	2,761.95	2,750.00	11.95
52014 · Early Voting Expenses	50.42	0.00	50.42
Total 4197 · ELECTIONS	30,667.31	37,957.83	-7,290.52
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	29,774.40	28,455.00	1,319.40
51301 · Employee Medical (Town Share)	52,372.08	62,435.00	-10,062.92
51302 · Liability & Umbrella	28,276.92	25,095.00	3,181.92
51304 · Bonds/Blanket Crime	1,667.00	2,000.00	-333.00
51305 · Cybersecurity	2,962.54	2,900.00	62.54
Total 4199 · INSURANCE & BONDS TOTAL	115,052.94	120,885.00	-5,832.06
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	3,000.00	-81.75
53105 · Office of Fire Marshall Service	3,253.69	3,600.00	-346.31
53106 · Fire Marshal Salary	226.50	0.00	226.50
53110 · Ambulance Transport	205,998.98	205,977.45	21.53
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	434,303.59	434,304.17	-0.58
4213 · BUILDING DEPARTMENT			
52301 · Mileage	380.35	500.00	-119.65
52304 · ST of CT Fees	0.00	400.00	-400.00
52305 · Building Inspector Salary	12,696.32	12,696.23	0.09
Total 4213 · BUILDING DEPARTMENT	13,076.67	13,596.23	-519.56
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	895.00	1,066.00	-171.00
52701 · Overtime	14,842.43	13,099.58	1,742.85
52702 · Snow Removal - Contractual	9,053.75	6,800.00	2,253.75
52703 · Tree Trimming	6,500.00	8,000.00	-1,500.00
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
52708 · New Equipment	541.83	1,500.00	-958.17
52709 · Vehicle Maintenance	8,035.81	8,000.00	35.81
52710 · Equipment Maintenance	11,159.65	10,000.00	1,159.65
52711 · Diesel/Gasoline	19,869.73	19,500.00	369.73
52712 · Highway Supervisor Salary	9,930.96	9,930.88	0.08
52713 · Foreman Salary	72,682.27	70,509.50	2,172.77
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	60,103.92	58,757.92	1,346.00
52718 · Maintenance Roads/Other	12,884.21	20,000.00	-7,115.79
52719 · Capital Non-Recurring DPW	40,000.00	40,000.00	0.00
52720 · Telephone	1,360.36	1,400.00	-39.64
52721 · LoCIP Projects	0.00	30,973.00	-30,973.00
52724 · Protective Gear/Clothing	228.78	500.00	-271.22
52725 · In-Kind Services - SES	872.57	0.00	872.57
52730 · Lawn Maintenance- contractual	8,645.00	11,000.00	-2,355.00
52735 · Miscellaneous	0.00	200.00	-200.00
Total 4300 · PUBLIC WORKS	313,183.40	344,536.88	-31,353.48
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	3,876.25	8,528.00	-4,651.75
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	1,540.00	1,800.00	-260.00
52804 · Bldg Maint - Grange Hall	887.78	1,400.00	-512.22
52805 · Bldg Maint - Town Misc	1,451.45	4,000.00	-2,548.55
52807 · Bldg Maint - Public Safety Bldg	12,732.21	10,000.00	2,732.21
52808 · Building Maintenance ST of CT	184.25		
52809 · Non-Recurring Bldg Renovations	160,000.00	160,000.00	0.00
52810 · Bldg Maint - Town Hall	-199.92	4,000.00	-4,199.92
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
52813 · Bldg Maint - Old Fire Station	3,929.57	2,000.00	1,929.57
52814 · Bldg Maint - Library	3,193.45	4,000.00	-806.55
52815 · Community Room Maintenance	541.80	1,500.00	-958.20
52816 · Certification	100.00	120.00	-20.00
Total 4399 · BUILDING MAINTENANCE	189,858.44	201,848.00	-11,989.56
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	9,704.72	9,500.00	204.72
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	17,123.72	18,055.00	-931.28

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4501 · LIBRARY			
52600 · Directors Salary	24,713.34	24,436.98	276.36
52601 · Asst Salary	20,039.40	22,657.83	-2,618.43
52602 · Janitorial Salary	5,056.06	4,791.34	264.72
52603 · Professional Development	247.00	250.00	-3.00
52604 · Fire Alarm Contract	2,068.01	1,800.00	268.01
52605 · Telephone	2,374.00	2,160.00	214.00
52606 · Office Supplies	1,237.20	1,000.00	237.20
52607 · Janitorial Supplies	245.39	250.00	-4.61
52608 · Library Books	4,603.73	4,500.00	103.73
52609 · Electronic Materials	449.48	450.00	-0.52
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	1,566.00	1,680.00	-114.00
52615 · Library Programs	248.61	250.00	-1.39
52616 · Computers/Servers/Printers	1,173.48	1,126.00	47.48
52617 · Mileage	42.90	200.00	-157.10
Total 4501 · LIBRARY	66,919.23	68,412.15	-1,492.92
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	3,027.99	2,800.00	227.99
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	1,419.69	1,072.00	347.69
52504 · Memorial Day Events	224.20	500.00	-275.80
Total 4599 · CULTURAL & RECREATION	4,671.88	4,672.00	-0.12
4801 · PRINCIPAL/PAYMENT OF DEBT			
53700 · SES 2.5 MM Bond	150,000.00	150,000.00	0.00
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	0.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	240,000.00	240,000.00	0.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	12,375.00	12,400.00	-25.00
53601 · Int (\$1.3mil) 4/20/11-SES	1,311.02	1,300.00	11.02
53602 · Interest M&T LOC	774.34	18,000.00	-17,225.66
Total 4803 · INTEREST/PAYMENT DEBT	14,460.36	31,700.00	-17,239.64
8400 · TRANSFER STATION			
53500 · Transfer Operations	28,681.07	33,000.00	-4,318.93
53501 · Rental of Land & Building	19,924.96	19,100.00	824.96
53502 · Disposal - Willi Waste	71,474.29	69,000.00	2,474.29
53503 · Container Transit	24,142.85	25,000.00	-857.15
53504 · Dues & Fees Mld-Neroc Transfer	4,111.06	2,400.00	1,711.06
Total 8400 · TRANSFER STATION	148,334.23	148,500.00	-165.77

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8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	540.47	600.00	-59.53
52901 · Public Safety Complex	11,185.91	10,150.00	1,035.91
52902 · Town Hall	6,526.77	6,900.00	-373.23
52903 · New Town Garage	2,501.10	2,500.00	1.10
52904 · Old Town Garage	528.00	600.00	-72.00
52905 · Library	12,330.64	12,500.00	-169.36
52906 · Street Lighting	3,717.82	4,000.00	-282.18
52907 · Town Green	546.78	600.00	-53.22
52908 · Bowers Park	572.00	600.00	-28.00
Total 8601 · UTILITIES-ELECTRIC	38,449.49	38,450.00	-0.51
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	3,471.19	4,200.00	-728.81
53003 · Oil - Town Hall	5,579.83	5,500.00	79.83
53004 · Oil - Public Safety Complex	9,836.25	11,000.00	-1,163.75
53005 · Oil- Old Public Safety	1.23	0.00	1.23
Total 8602 · UTILITIES-HEAT	21,762.47	27,050.00	-5,287.53
9100 · Declared Emergency Expenses			
91000 · Declared Emergency-unreimbursed	5,000.00	5,000.00	0.00
Total 9100 · Declared Emergency Expenses	5,000.00	5,000.00	0.00
Total Expense	2,129,916.17	2,288,455.37	-158,539.20
Net Ordinary Income	4,404,939.27	4,064,746.20	340,193.07
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	2,464,916.00	2,464,916.00	0.00
4701 · SES EXPENDITURES - Other	17,696.26	17,700.00	-3.74
Total 4701 · SES EXPENDITURES	2,482,612.26	2,482,616.00	-3.74
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	107,821.14	108,000.00	-178.86
55001 · Regional District 11	1,582,702.00	1,627,519.00	-44,817.00
Total 4702 · PHHS - OTHER EXPENDITURES	1,690,523.14	1,735,519.00	-44,995.86
Total Other Expense	4,173,135.40	4,218,135.00	-44,999.60
Net Other Income	-4,173,135.40	-4,218,135.00	44,999.60
Net Income	231,803.87	-153,388.80	385,192.67