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

	Jul - Sep 26	Budget	$ Over Bud...
Ordinary Income/Expense			
Income			
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	300.00	1,000.00	-700.00
44104 · Copies - Town Clerk	497.00	2,500.00	-2,003.00
44105 · Copies - Assessor	303.00	0.00	303.00
44106 · Building Department	1,733.32	22,000.00	-20,266.68
44107 · Wetland Recording Fees	0.00	500.00	-500.00
44108 · State Recording Fees	1,976.00	5,000.00	-3,024.00
44109 · Conveyances	7,765.00	15,000.00	-7,235.00
44110 · Pistol Permits	140.00	400.00	-260.00
44111 · Transfer Station Permit Fees	325.00	10,000.00	-9,675.00
44113 · License Fees - All	-56.85	300.00	-356.85
Total DEPARTMENTAL REVENUE	12,982.47	56,700.00	-43,717.53
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,200.00	-3,200.00
44867 · Gas/Diesel Reimbursement SES	1,271.70	6,500.00	-5,228.30
46101 · Interest Income	4,404.29	34,000.00	-29,595.71
47210 · Lease of 6 Huntington Road	700.00	4,200.00	-3,500.00
48850 · Miscellaneous Income - TOS	4,524.96	7,500.00	-2,975.04
48990 · CIRMA Equity Distribution	0.00	1,500.00	-1,500.00
Total GENERAL REVENUE	10,900.95	56,900.00	-45,999.05
STATE GRANTS			
43601 · PILOT - Tiered Reimbursement	15,966.52	15,937.00	29.52
43603 · Department of Education	0.00	1,274,671.00	-1,274,671.00
43604 · State/Judicial Branch	0.00	100.00	-100.00
43610 · Mash. Pequot & Mohegan Fund	0.00	11,620.00	-11,620.00
43615 · Supplental Education Aid	25,493.00	152,437.00	-126,944.00

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	Jul - Sep 26	Budget	$ Over Bud...
43616 · Supplemental Municipal Aid	19,307.00	28,962.00	-9,655.00
49105 · Town Clerk Grant	0.00	5,000.00	-5,000.00
49110 · Municipal Assistance	0.00	13,960.00	-13,960.00
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	0.00	5,000.00
Total STATE GRANTS	65,766.52	1,511,518.00	-1,445,751.48
TAX REVENUE			
41104 · Current Year Tax Revenue	2,823,107.77	5,036,445.12	-2,213,337.35
41105 · Back Taxes	21,444.01	60,000.00	-38,555.99
41107 · Back Tax Liens and Fees	151.00	500.00	-349.00
41204 · Refunds of Overpayments	-2,895.51	-5,000.00	2,104.49
4125 · Suspense - Taxes	2,601.78		
41901 · Interest on Current Levy	0.00	10,000.00	-10,000.00
41902 · Interest on Back Taxes/Levies	9,320.21	18,000.00	-8,679.79
Total TAX REVENUE	2,853,729.26	5,119,945.12	-2,266,215.86
Total Income	2,943,379.20	6,745,063.12	-3,801,683.92
Gross Profit	2,943,379.20	6,745,063.12	-3,801,683.92
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	9,847.80	42,673.46	-32,825.66
51002 · 2nd. Selectman Salary	0.00	2,671.75	-2,671.75
51003 · 3rd. Selectman Salary	0.00	2,671.75	-2,671.75
51004 · Administrative Assistant Salary	6,350.79	29,559.11	-23,208.32
51006 · Mileage	0.00	200.00	-200.00

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51007 · Legal/Notices	160.34	6,000.00	-5,839.66
51008 · Counsel	652.50	12,000.00	-11,347.50
51009 · Miscellaneous	260.00	1,500.00	-1,240.00
Total 4111 · SELECTMEN	17,271.43	97,276.07	-80,004.64
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	5,425.52	9,000.00	-3,574.48
51202 · Alcohol & Drug Testing CCM D&A	276.00	550.00	-274.00
51203 · Probate	730.00	669.00	61.00
51204 · Auditor-Contractual	6,293.00	23,100.00	-16,807.00
51205 · Social Security Tax -Town Share	11,635.11	52,300.00	-40,664.89
51206 · CT Unemployment Reimbursements	0.00	4,300.00	-4,300.00
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	24,359.63	99,419.00	-75,059.37
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	7,049.82	30,549.34	-23,499.52
51715 · Asst. Treasurer salary	0.00	4,210.70	-4,210.70
51720 · Bookkeeper Salary	3,810.96	25,617.90	-21,806.94
51730 · Financial Program/Training	664.58	7,000.00	-6,335.42
51740 · Miscellaneous	0.00	200.00	-200.00
Total 4117 · FINANCE DEPARTMENT	11,525.36	67,577.94	-56,052.58
4131 · ASSESSOR			
51900 · Assessor Salary	5,652.00	24,492.01	-18,840.01
51902 · Mileage	0.00	150.00	-150.00
51903 · Office Supplies	0.00	500.00	-500.00
51904 · MV Pricing Guide.	0.00	1,900.00	-1,900.00

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	Jul - Sep 26	Budget	$ Over Bud...
51905 · Tax Maps (Assessor)	5,326.00	5,150.00	176.00
51907 · Software (Quality Data, Vision)	10,957.00	18,000.00	-7,043.00
51909 · Revaluation	0.00	10,000.00	-10,000.00
51930 · Legal Notices	0.00	550.00	-550.00
Total 4131 · ASSESSOR	21,935.00	60,742.01	-38,807.01
4135 · TAX COLLECTOR			
51603 · Legal Notices	512.48	1,400.00	-887.52
51606 · Miscellaneous	0.04	200.00	-199.96
51607 · Computer Program Services	4,460.00	0.00	4,460.00
51608 · Dues/Subscriptions	0.00	100.00	-100.00
51610 · Windham Tax Collection Service	-58.80		
51611 · Canterbury Tax Collection Servi	2,010.30	46,371.58	-44,361.28
Total 4135 · TAX COLLECTOR	6,924.02	48,071.58	-41,147.56
4141 · TOWN HALL			
51100 · Janitorial Salary	1,243.88	4,075.49	-2,831.61
51101 · Office Supplies	1,665.19	7,500.00	-5,834.81
51102 · Water	252.00	350.00	-98.00
51103 · Copiers	0.00	500.00	-500.00
51104 · Fire Alarm Contract	0.00	1,900.00	-1,900.00
51105 · Janitorial Supplies	0.00	600.00	-600.00
51106 · Internet Services	0.00	1,800.00	-1,800.00
51107 · Web Page	0.00	3,300.00	-3,300.00
51108 · Information Technology Support	5,675.50	27,000.00	-21,324.50
51109 · Postage	406.17	3,000.00	-2,593.83
51111 · Phone Service (Town Hall)	874.07	3,500.00	-2,625.93
51112 · Miscellaneous	0.00	500.00	-500.00
51113 · Security	0.00	1,500.00	-1,500.00

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	Jul - Sep 26	Budget	$ Over Bud...
Total 4141 · TOWN HALL	10,116.81	55,525.49	-45,408.68
4147 · TOWN CLERK			
51500 · Town Clerk Salary	6,319.14	28,080.00	-21,760.86
51501 · Professional Services (TC)	42.00	150.00	-108.00
51502 · Professional Development	296.00	1,300.00	-1,004.00
51503 · Legal Notices	0.00	3,500.00	-3,500.00
51504 · Repairs/Binding Old Records	0.00	300.00	-300.00
51505 · Mileage	65.36	250.00	-184.64
51507 · Miscellaneous	0.00	600.00	-600.00
51508 · Software	10,328.64	10,500.00	-171.36
51509 · Computer Program Services	0.00	200.00	-200.00
51510 · Dues/Subscriptions	0.00	200.00	-200.00
51511 · Town Clerk Asst Salary	505.28	3,726.47	-3,221.19
51512 · Town Clerk Grant expenditures	0.00	4,000.00	-4,000.00
51513 · Town Clerk Fund Balance Exp	2,573.44	8,500.00	-5,926.56
Total 4147 · TOWN CLERK	20,129.86	61,306.47	-41,176.61
4153 · PLANNING & ZONING			
52100 · Counsel	0.00	8,000.00	-8,000.00
52101 · Legal Notices	118.95	1,000.00	-881.05
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	2,554.80	11,070.87	-8,516.07
52106 · PZC Clerk Salary	607.32	2,567.50	-1,960.18
Total 4153 · PLANNING & ZONING	3,281.07	24,038.37	-20,757.30
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00

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	Jul - Sep 26	Budget	$ Over Bud...
52201 · DEP	0.00	175.00	-175.00
52202 · Wetland Officer Salary	1,480.56	6,415.20	-4,934.64
52204 · Legal Notices	0.00	1,000.00	-1,000.00
Total 4163 · INLAND WETLANDS	1,480.56	7,690.20	-6,209.64
4197 · ELECTIONS			
52000 · Election Day Expense	991.49	1,500.00	-508.51
52001 · Professional Development	0.00	2,000.00	-2,000.00
52003 · Legal Notices	358.07	2,500.00	-2,141.93
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subcriptions	170.00	190.00	-20.00
52007 · Registrar Salaries	4,593.96	14,404.17	-9,810.21
52008 · Assistant Registrar Salaries	970.15	2,229.18	-1,259.03
52009 · Election Workers Salaries	1,569.07	6,827.06	-5,257.99
52010 · Moderator Salaries	2,101.55	5,437.13	-3,335.58
52011 · Office Supplies	52.36	1,500.00	-1,447.64
52012 · Ballots	119.25	1,000.00	-880.75
52013 · Equipment	0.00	2,500.00	-2,500.00
52014 · Early Voting Expenses	47.48	200.00	-152.52
Total 4197 · ELECTIONS	10,973.38	40,587.54	-29,614.16
4199 · INSURANCE & BONDS TOTAL			
51300 · Workers Compensation	12,936.00	31,500.00	-18,564.00
51301 · Employee Medical (Town Share)	13,984.90	62,435.00	-48,450.10
51302 · Liability & Umbrella	5,942.13	26,350.00	-20,407.87
51304 · Bonds/Blanket Crime	0.00	2,100.00	-2,100.00
51305 · Cybersecurity	0.00	3,045.00	-3,045.00
Total 4199 · INSURANCE & BONDS TOTAL	32,863.03	125,430.00	-92,566.97

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	Jul - Sep 26	Budget	$ Over Bud...
4200 · PUBLIC SAFETY DEPT			
53101 · Non-Recurring	25,000.00	25,000.00	0.00
53102 · Fire/EMS Service	50,182.00	125,455.00	-75,273.00
53103 · 9-1-1 Dispatch	0.00	5,974.66	-5,974.66
53104 · Paramedic Program Services	571.50	2,500.00	-1,928.50
53105 · Office of Fire Marshall Service	185.00	600.00	-415.00
53106 · Fire Marshal Salary	0.00	3,400.00	-3,400.00
53110 · Ambulance Transport	43,084.85	208,871.53	-165,786.68
53115 · Ambulance/Fire Equipment	2,100.00		
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	161,413.80	412,092.19	-250,678.39
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	3,008.94	13,039.03	-10,030.09
Total 4213 · BUILDING DEPARTMENT	3,008.94	13,939.03	-10,930.09
4215 · ANIMAL CONTROL			
53405 · NECCOG Animal Control	8,789.00	8,789.00	0.00
Total 4215 · ANIMAL CONTROL	8,789.00	8,789.00	0.00
4300 · PUBLIC WORKS			
52700 · Part Time Seasonal	995.00	1,094.78	-99.78
52701 · Overtime	153.44	13,453.27	-13,299.83
52702 · Snow Removal - Contractual	0.00	7,000.00	-7,000.00
52703 · Tree Trimming	0.00	10,000.00	-10,000.00
52704 · Salt/Sand (PY)	0.00	29,000.00	-29,000.00
52705 · Safety Clothing Allowance	0.00	500.00	-500.00

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	Jul - Sep 26	Budget	$ Over Bud...
52706 · Other Fuels	1,315.62	2,500.00	-1,184.38
52707 · Cemeteries	295.97	0.00	295.97
52708 · New Equipment	379.66	1,500.00	-1,120.34
52709 · Vehicle Maintenance	1,225.93	8,000.00	-6,774.07
52710 · Equipment Maintenance	866.64	10,000.00	-9,133.36
52711 · Diesel/Gasoline	3,148.04	19,500.00	-16,351.96
52712 · Highway Supervisor Salary	2,353.45	10,199.01	-7,845.56
52713 · Foreman Salary	14,345.84	72,413.26	-58,067.42
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	13,023.21	60,344.38	-47,321.17
52718 · Maintenance Roads/Other	11,441.45	20,000.00	-8,558.55
52719 · Capital Non-Recurring DPW	25,000.00	25,000.00	0.00
52720 · Telephone	349.18	1,400.00	-1,050.82
52724 · Protective Gear/Clothing	0.00	500.00	-500.00
52725 · In-Kind Services - SES	198.07	0.00	198.07
52730 · Lawn Maintenance- contractual	6,145.00	12,500.00	-6,355.00
52735 · Miscellaneous	100.00	200.00	-100.00
52736 · Dump Truck Lease Payment	0.00	49,000.00	-49,000.00
Total 4300 · PUBLIC WORKS	81,336.50	356,104.70	-274,768.20
4399 · BUILDING MAINTENANCE			
52800 · Building Maintenance Salary	503.30	8,758.26	-8,254.96
52801 · ST of CT Boiler Permits	0.00	400.00	-400.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	300.00	1,800.00	-1,500.00
52804 · Bldg Maint - Grange Hall	1,149.86	1,400.00	-250.14
52805 · Bldg Maint - Town Misc	240.00	4,000.00	-3,760.00
52807 · Bldg Maint - Public Safety Bldg	1,605.22	9,000.00	-7,394.78
52809 · Non-Recurring Bldg Renovations	40,000.00	40,000.00	0.00
52810 · Bldg Maint - Town Hall	0.00	4,000.00	-4,000.00

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	Jul - Sep 26	Budget	$ Over Bud...
52811 · Bldg Maint - New Town Garage	1,170.00	3,000.00	-1,830.00
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	0.00	2,000.00	-2,000.00
52814 · Bldg Maint - Library	2,573.23	5,000.00	-2,426.77
52815 · Community Room Maintenance	583.97	1,500.00	-916.03
52816 · Certification	0.00	120.00	-120.00
Total 4399 · BUILDING MAINTENANCE	48,125.58	82,078.26	-33,952.68
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	2,504.87	10,020.00	-7,515.13
51401 · Dial-A-Ride	3,925.00	3,925.00	0.00
51402 · United Services	1,200.00	1,200.00	0.00
51403 · Access Agency	0.00	1,000.00	-1,000.00
51404 · TVCC (Meals on Wheels)	0.00	600.00	-600.00
51405 · Sexual Assault Crisis Center	0.00	50.00	-50.00
51406 · Green Valley	0.00	500.00	-500.00
Total 4427 · HEALTH & WELFARE TOTAL	7,629.87	17,295.00	-9,665.13
4501 · LIBRARY			
52600 · Directors Salary	5,808.00	28,596.78	-22,788.78
52601 · Asst Salary	4,535.52	23,269.59	-18,734.07
52602 · Janitorial Salary	996.44	4,920.71	-3,924.27
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	180.00	2,500.00	-2,320.00
52605 · Telephone	286.32	3,000.00	-2,713.68
52606 · Office Supplies	301.22	1,000.00	-698.78
52607 · Janitorial Supplies	103.93	250.00	-146.07
52608 · Library Books	675.72	5,000.00	-4,324.28
52609 · Electronic Materials	113.57	450.00	-336.43
52611 · Library Software	0.00	2,300.00	-2,300.00

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52612 · Dues/CT Library	182.00	185.00	-3.00
52613 · Catalogue Support	350.00	375.00	-25.00
52614 · Internet Services	0.00	1,700.00	-1,700.00
52615 · Library Programs	0.00	250.00	-250.00
52616 · Computers/Servers/Printers	81.90	1,200.00	-1,118.10
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	13,614.62	75,447.08	-61,832.46
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	2,587.62	2,800.00	-212.38
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	637.33	1,000.00	-362.67
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	3,224.95	4,600.00	-1,375.05
4801 · PRINCIPAL/PAYMENT OF DEBT			
53700 · SES 2.5 MM Bond	0.00	150,000.00	-150,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	0.00	150,000.00	-150,000.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	3,093.75	6,188.00	-3,094.25
53602 · Interest M&T LOC	426.61	55,000.00	-54,573.39
Total 4803 · INTEREST/PAYMENT DEBT	3,520.36	61,188.00	-57,667.64
8400 · TRANSFER STATION			
53500 · Transfer Operations	5,298.74	33,000.00	-27,701.26
53501 · Rental of Land & Building	5,401.54	20,000.00	-14,598.46
53502 · Disposal - Willi Waste	13,510.74	68,000.00	-54,489.26
53503 · Container Transit	9,346.91	25,000.00	-15,653.09

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53504 · Dues & Fees Mid-Neroc Transfer	0.00	4,500.00	-4,500.00
Total 8400 · TRANSFER STATION	33,557.93	150,500.00	-116,942.07
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	136.21	650.00	-513.79
52901 · Public Safety Complex	3,343.30	11,100.00	-7,756.70
52902 · Town Hall	1,277.95	8,000.00	-6,722.05
52903 · New Town Garage	381.43	3,000.00	-2,618.57
52904 · Old Town Garage	132.00	600.00	-468.00
52905 · Library	3,116.87	14,000.00	-10,883.13
52906 · Street Lighting	873.30	4,500.00	-3,626.70
52907 · Town Green	133.30	700.00	-566.70
52908 · Bowers Park	132.00	700.00	-568.00
Total 8601 · UTILITIES-ELECTRIC	9,526.36	43,250.00	-33,723.64
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	350.00	-350.00
53001 · Oil - Library	0.00	6,000.00	-6,000.00
53002 · Oil - Public Works	0.00	4,200.00	-4,200.00
53003 · Oil - Town Hall	0.00	6,500.00	-6,500.00
53004 · Oil - Public Safety Complex	0.00	12,000.00	-12,000.00
Total 8602 · UTILITIES-HEAT	0.00	29,050.00	-29,050.00
9100 · Declared Emergency Expenses			
91200 · Transfer Out-Declared Emer Fund	0.00	5,000.00	-5,000.00
Total 9100 · Declared Emergency Expenses	0.00	5,000.00	-5,000.00
Total Expense	534,608.06	2,096,997.93	-1,562,389.87

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	Jul - Sep 26	Budget	$ Over Bud...
Net Ordinary Income	2,408,771.14	4,648,065.19	-2,239,294.05
Other Income/Expense			
Other Expense			
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	449,424.76	2,561,155.00	-2,111,730.24
4701 · SES EXPENDITURES - Other	2,204.74	19,000.00	-16,795.26
Total 4701 · SES EXPENDITURES	451,629.50	2,580,155.00	-2,128,525.50
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	0.00	110,000.00	-110,000.00
55001 · Regional District 11	382,860.18	2,108,262.00	-1,725,401.82
Total 4702 · PHHS - OTHER EXPENDITURES	382,860.18	2,218,262.00	-1,835,401.82
69999 · Previous Year Adjustments	348.00	0.00	348.00
Total Other Expense	834,837.68	4,798,417.00	-3,963,579.32
Net Other Income	-834,837.68	-4,798,417.00	3,963,579.32
Net Income	**1,573,933.46**	**-150,351.81**	**1,724,285.27**