

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July 2020 through April 2021

	<u>Jul '20 - Apr 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	3,056.88	2,900.00	156.88
46101 · Interest Income	2,761.34	3,500.00	-738.66
47210 · Lease of 6 Huntington Road	3,150.00	4,200.00	-1,050.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	1,000.00	-1,000.00
48850 · Miscellaneous Income - TOS	1,367.12	0.00	1,367.12
44867 · Gas/Diesel Reimbursement SES	1,917.46	5,000.00	-3,082.54
48868 · Diesel/Gas Reimbursement PHHS	0.00	15,500.00	-15,500.00
48990 · CIRMA Equity Distribution	1,692.00	1,200.00	492.00
Total GENERAL REVENUE	13,944.80	33,300.00	-19,355.20
TAX REVENUE			
41104 · Current Year Tax Revenue	4,576,924.71	4,690,342.24	-113,417.53
41105 · Back Taxes	39,752.80	30,000.00	9,752.80
41106 · Current year liens and fees	0.26	50.00	-49.74
41107 · Back Tax Liens and Fees	252.85	500.00	-247.15
41204 · Refunds of Overpayments	-4,975.35	0.00	-4,975.35
41301 · Non-refundable overpayments	7.44		
41901 · Interest on Current Levy	8,194.09	10,000.00	-1,805.91
41902 · Interest on Back Taxes/Levies	13,587.93	10,000.00	3,587.93
Total TAX REVENUE	4,633,744.73	4,740,892.24	-107,147.51
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	745.00	150.00	595.00
44104 · Copies - Town Clerk	1,915.50	2,000.00	-84.50
44106 · Building Department	18,762.85	5,000.00	13,762.85
44108 · State Recording Fees	6,042.00	5,000.00	1,042.00
44109 · Conveyances	22,534.12	7,500.00	15,034.12
44110 · Pistol Permits	2,365.00	500.00	1,865.00
44111 · Transfer Station Permit Fees	7,684.00	10,000.00	-2,316.00
44113 · License Fees - All	154.00	250.00	-96.00
Total DEPARTMENTAL REVENUE	60,202.47	30,400.00	29,802.47
STATE GRANTS			
43600 · State Prop - PILOT	15,937.00	15,937.00	0.00
43602 · LoCIP-Local Capitol Improvement	0.00	21,162.00	-21,162.00
43603 · Department of Education	1,274,671.00	1,274,671.00	0.00
43604 · State/Judicial Branch	80.00	100.00	-20.00
43610 · State Grants Town/Indians	7,746.66	11,620.00	-3,873.34
43612 · DEMHS Grant/Income	0.00	1,500.00	-1,500.00
48810 · Misc. State Revenues	630.24		
49105 · Town Clerk Grant	5,500.00	5,500.00	0.00
49110 · Municipal Assistance	13,960.00	13,960.00	0.00
49115 · Grants for Municipal Projects	0.00	7,681.00	-7,681.00

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49120 · St. tax relief - disabled exemp	593.87	550.00	43.87
49125 · State tax relief veterans	1,023.60	2,275.00	-1,251.40
49130 · Safe Polls Grant	3,600.00		
49135 · AB Aid Grant	648.00		
49140 · Coronovirus Relief Fund	23,234.33		
Total STATE GRANTS	1,347,624.70	1,354,956.00	-7,331.30
Total Income	6,055,516.70	6,159,548.24	-104,031.54
Gross Profit	6,055,516.70	6,159,548.24	-104,031.54
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	28,638.06	33,845.00	-5,206.94
51002 · 2nd. Selectman Salary	1,059.50	2,119.00	-1,059.50
51003 · 3rd. Selectman Salary	1,059.50	2,119.00	-1,059.50
51004 · Administrative Assistant Salary	11,079.75	23,864.00	-12,784.25
51006 · Mileage	26.45	200.00	-173.55
51007 · Legal/Notices	200.69	1,000.00	-799.31
51008 · Counsel	3,190.51	7,500.00	-4,309.49
51009 · Miscellaneous	944.00	300.00	644.00
Total 4111 · SELECTMEN	46,198.46	70,947.00	-24,748.54
4141 · TOWN HALL			
51100 · Janitorial Salary	2,479.13	3,290.00	-810.87
51101 · Office Supplies	3,115.13	4,000.00	-884.87
51102 · Water	564.73	300.00	264.73
51103 · Copiers	1,577.70	1,800.00	-222.30
51104 · Fire Alarm Contract	683.40	1,300.00	-616.60
51105 · Janitorial Supplies	65.55	250.00	-184.45
51106 · Internet Services	5,315.57	5,200.00	115.57
51107 · Web Page	2,539.94	1,200.00	1,339.94
51108 · Information Technology Support	7,080.00	4,000.00	3,080.00
51109 · Postage	2,001.07	3,500.00	-1,498.93
Total 4141 · TOWN HALL	25,422.22	24,840.00	582.22
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	6,573.25	6,600.00	-26.75
51202 · Alcohol & Drug Testing CCM D&A	200.00	200.00	0.00
51203 · Probate	565.00	565.00	0.00
51204 · Auditor-Contractual	13,000.00	13,100.00	-100.00
51205 · Social Security Tax -Town Share	27,164.90	37,218.02	-10,053.12
51206 · CT Unemployment Reimbursements	601.24	1,000.00	-398.76
Total 4112 · ADMINISTRATION/OTHER	48,104.39	58,683.02	-10,578.63
4199 · INSURANCE & BONDS TOTAL			

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Accrual Basis

	Jul '20 - Apr 21	Budget	\$ Over Budget
51300 · Workers Compensation	25,729.00	25,605.30	123.70
51301 · Employee Medical (Town Share)	22,859.64	25,530.32	-2,670.68
51302 · Liability & Umbrella	19,793.12	19,470.78	322.34
51304 · Bonds/Blanket Crime	895.00	950.00	-55.00
Total 4199 · INSURANCE & BONDS TOTAL	69,276.76	71,556.40	-2,279.64
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	7,184.43	9,579.23	-2,394.80
51401 · Dial-A-Ride	3,457.00	3,456.53	0.47
51402 · United Services	1,208.00	1,208.00	0.00
51403 · Access Agency	0.00	1,000.00	-1,000.00
51404 · TVCC (Meals on Wheels)	0.00	1,300.00	-1,300.00
51405 · Sexual Assault Crisis Center	0.00	200.00	-200.00
Total 4427 · HEALTH & WELFARE TOTAL	11,849.43	16,743.76	-4,894.33
4147 · TOWN CLERK			
51500 · Town Clerk Salary	19,478.36	23,020.00	-3,541.64
51501 · Professional Services (TC)	0.00	400.00	-400.00
51502 · Professional Development	150.00	1,000.00	-850.00
51503 · Legal Notices	321.47	2,500.00	-2,178.53
51504 · Repairs/Binding Old Records	0.00	250.00	-250.00
51505 · Mileage	162.73	500.00	-337.27
51507 · Miscellaneous	534.88	100.00	434.88
51508 · Software	4,806.83	3,360.00	1,446.83
51509 · Computer Program Services	0.00	1,250.00	-1,250.00
51510 · Dues/Subscriptions	185.00	200.00	-15.00
51512 · Grant for Microfilming Records	5,500.00	5,500.00	0.00
Total 4147 · TOWN CLERK	31,139.27	38,080.00	-6,940.73
4135 · TAX COLLECTOR			
51601 · Counsel	0.00	300.00	-300.00
51603 · Legal Notices	1,920.09	2,075.00	-154.91
51606 · Miscellaneous	0.00	300.00	-300.00
51607 · Computer Program Services	4,133.76	6,400.00	-2,266.24
51608 · Dues/Subscriptions	20.00		
51610 · Windham Tax Collection Service	17,136.00	17,136.00	0.00
Total 4135 · TAX COLLECTOR	23,209.85	26,211.00	-3,001.15
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	21,661.64	25,600.00	-3,938.36
51720 · Bookkeeper Salary	3,097.71	10,400.00	-7,302.29
51730 · Financial Program/Training	1,814.61	2,400.00	-585.39
51740 · Miscellaneous	312.17	100.00	212.17
Total 4117 · FINANCE DEPARTMENT	26,886.13	38,500.00	-11,613.87

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Accrual Basis

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4131 · ASSESSOR			
51900 · Assessor Salary	16,436.64	19,425.00	-2,988.36
51901 · Professional Development	352.75	150.00	202.75
51902 · Mileage	34.08	50.00	-15.92
51904 · MV Pricing Guide.	0.00	900.00	-900.00
51905 · Tax Maps (Assessor)	0.00	1,000.00	-1,000.00
51906 · Office Equipment (Computer)	304.40	900.00	-595.60
51907 · Software (Quality Data, Vision)	8,013.56	8,643.00	-629.44
51908 · Dues/Subscriptions	279.00	676.00	-397.00
51910 · Web Hosting - Vision Gov	637.50	637.50	0.00
51920 · CAMA conversion	4,916.25	4,916.25	0.00
51930 · Legal Notices	127.68	300.00	-172.32
Total 4131 · ASSESSOR	31,101.86	37,597.75	-6,495.89
4197 · ELECTIONS			
52000 · Election Day Expense	628.23	240.00	388.23
52001 · Professional Development	240.00	1,560.00	-1,320.00
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subscriptions	140.00	150.00	-10.00
52007 · Registrar Salaries	5,640.55	7,405.00	-1,764.45
52008 · Assistant Registrar Salaries	222.00	1,768.00	-1,546.00
52009 · Election Workers Salaries	1,723.20	2,035.00	-311.80
52010 · Moderator Salaries	406.60	1,578.00	-1,171.40
52012 · Ballots	1,420.06	2,190.00	-769.94
52013 · Equipment	692.00	2,650.00	-1,958.00
Total 4197 · ELECTIONS	11,112.64	19,876.00	-8,763.36
4153 · PLANNING & ZONING			
52100 · Counsel	7,910.00	3,000.00	4,910.00
52101 · Legal Notices	0.00	1,000.00	-1,000.00
52102 · Mileage	0.00	200.00	-200.00
52103 · Miscellaneous	1,870.00	100.00	1,770.00
52104 · Office Equipment	0.00	200.00	-200.00
52105 · Zoning Enforcement Off Salary	7,413.19	9,000.00	-1,586.81
52106 · PZC Clerk Salary	0.00	780.00	-780.00
Total 4153 · PLANNING & ZONING	17,193.19	14,280.00	2,913.19
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	100.00	-100.00
52202 · Wetland Officer Salary	4,305.18	5,088.00	-782.82
52203 · IWWC Clerk	0.00	150.00	-150.00
Total 4163 · INLAND WETLANDS	4,305.18	5,438.00	-1,132.82
4213 · BUILDING DEPARTMENT			
52300 · Professional Development	0.00	339.50	-339.50

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52301 · Mileage	302.40	1,455.00	-1,152.60
52302 · Office Supplies	0.00	145.50	-145.50
52304 · ST of CT Fees	470.81	194.00	276.81
52305 · Building Inspector Salary	8,685.79	9,000.00	-314.21
52306 · Building Clerk	1,084.16	2,081.00	-996.84
Total 4213 · BUILDING DEPARTMENT	10,543.16	13,215.00	-2,671.84
4155 · BOARD OF ASSESSMENT APPEALS			
52400 · Legal Notices	340.08	300.00	40.08
Total 4155 · BOARD OF ASSESSMENT APPEALS	340.08	300.00	40.08
4525 · Economic Devel Commission			
53800 · Mailings	0.00	368.60	-368.60
53801 · Supplies	0.00	213.40	-213.40
53802 · Events	0.00	194.00	-194.00
53803 · Membership & Education	0.00	194.00	-194.00
Total 4525 · Economic Devel Commission	0.00	970.00	-970.00
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	368.00	1,261.00	-893.00
52501 · Sanitation	0.00	824.50	-824.50
52502 · Bowers Park Maintenance	500.00	970.00	-470.00
52503 · Sports/Athletics	0.00	485.00	-485.00
52504 · Memorial Day Events	0.00	485.00	-485.00
Total 4599 · CULTURAL & RECREATION	868.00	4,025.50	-3,157.50
4501 · LIBRARY			
52600 · Directors Salary	13,371.90	18,920.00	-5,548.10
52601 · Asst Salary	7,044.27	16,898.00	-9,853.73
52602 · Janitorial Salary	970.88	4,092.00	-3,121.12
52603 · Professional Development	157.99	250.00	-92.01
52604 · Fire Alarm Contract	684.00	675.00	9.00
52605 · Telephone	976.98	1,164.00	-187.02
52606 · Office Supplies	290.60	500.00	-209.40
52607 · Janitorial Supplies	115.09	150.00	-34.91
52608 · Library Books	2,045.90	2,000.00	45.90
52609 · Electronic Materials	22.99	450.00	-427.01
52611 · Library Software	0.00	2,215.00	-2,215.00
52612 · Dues/CT Library	170.00	175.00	-5.00
52613 · Catalogue Support	350.00	350.00	0.00
52614 · Internet Services	1,192.50	1,680.00	-487.50
52615 · Library Programs	0.00	150.00	-150.00
52616 · Computers/Servers/Printers	350.76	480.00	-129.24
52617 · Mileage	0.00	200.00	-200.00

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Total 4501 · LIBRARY	27,743.86	50,349.00	-22,605.14
4300 · PUBLIC WORKS			
52700 · Part Time Seasonal	5,235.06	7,569.00	-2,333.94
52701 · Overtime	6,005.14	10,670.00	-4,664.86
52702 · Snow Removal - Contractual	0.00	5,820.00	-5,820.00
52703 · Tree Trimming	7,900.00	2,910.00	4,990.00
52704 · Salt/Sand (PY)	16,506.27	20,370.00	-3,863.73
52705 · Safety Clothing Allowance	205.00	291.00	-86.00
52706 · Other Fuels	1,985.70	2,000.00	-14.30
52707 · Cemeteries	1,242.25		
52708 · New Equipment	793.92	3,880.00	-3,086.08
52709 · Vehicle Maintenance	5,698.95	5,820.00	-121.05
52710 · Equipment Maintenance	5,206.88	4,850.00	356.88
52711 · Diesel/Gasoline	17,305.02	32,980.00	-15,674.98
52712 · Highway Supervisor Salary	6,844.64	8,089.00	-1,244.36
52713 · Foreman Salary	42,557.05	52,225.00	-9,667.95
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	31,548.44	41,031.00	-9,482.56
52717 · Capitol Improvements Roads	0.00	74,845.00	-74,845.00
52718 · Maintenance Roads/Other	7,630.27	19,400.00	-11,769.73
52719 · Capital Non-Recurring DPW	5,000.00	5,000.00	0.00
52720 · Telephone	837.23	1,083.00	-245.77
52724 · Protective Gear/Clothing	0.00	485.00	-485.00
52725 · In-Kind Services - SES	413.34		
Total 4300 · PUBLIC WORKS	164,915.16	301,318.00	-136,402.84
4399 · BUILDING MAINTENANCE			
52816 · Certification	120.00	120.00	0.00
52800 · Building Maintenance Salary	957.26	2,040.00	-1,082.74
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	1,100.00	900.00	200.00
52804 · Bldg Maint - Grange Hall	470.35	100.00	370.35
52807 · Bldg Maint - Public Safety Bldg	2,670.59	1,250.00	1,420.59
52810 · Bldg Maint - Town Hall	1,098.99	1,500.00	-401.01
52811 · Bldg Maint - New Town Garage	397.40	1,000.00	-602.60
52812 · Bldg Maint - Old Town Garage	577.67	100.00	477.67
52813 · Bldg Maint - Old Fire Station	3,373.01	500.00	2,873.01
52814 · Bldg Maint - Library	1,890.64	1,500.00	390.64
52815 · Community Room Maintenance	45.00	1,500.00	-1,455.00
52809 · Non-Recurring Bldg Renovations	0.00	5,000.00	-5,000.00
Total 4399 · BUILDING MAINTENANCE	12,860.91	16,010.00	-3,149.09
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	444.57	600.00	-155.43
52901 · Public Safety Complex	6,651.49	12,000.00	-5,348.51

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52902 · Town Hall	4,309.86	5,200.00	-890.14
52903 · New Town Garage	2,174.67	2,000.00	174.67
52904 · Old Town Garage	467.57	600.00	-132.43
52905 · Library	3,971.87	7,000.00	-3,028.13
52906 · Street Lighting	2,881.15	3,500.00	-618.85
52907 · Town Green	441.46	600.00	-158.54
52908 · Bowers Park	440.00	600.00	-160.00
Total 8601 · UTILITIES-ELECTRIC	21,782.64	32,100.00	-10,317.36
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	1,200.00	-1,200.00
53001 · Oil - Library	4,943.44	4,000.00	943.44
53002 · Oil - Public Works	2,199.51	4,000.00	-1,800.49
53003 · Oil - Town Hall	4,100.20	3,400.00	700.20
53004 · Oil - Public Safety Complex	7,127.59	5,500.00	1,627.59
Total 8602 · UTILITIES-HEAT	18,370.74	18,100.00	270.74
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	2,387.08	3,000.00	-612.92
53101 · Non-Recurring	8,000.00	8,000.00	0.00
53102 · Fire/EMS Service	84,799.00	84,799.00	0.00
53103 · 9-1-1 Dispatch	3,974.89	3,974.89	0.00
53104 · Paramedic Program Services	1,710.00	1,684.00	26.00
53105 · Office of Fire Marshall Service	185.00	3,500.00	-3,315.00
53110 · Ambulance Transport	110,657.45	138,564.00	-27,906.55
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	0.00
Total 4200 · PUBLIC SAFETY DEPT	252,003.87	283,812.34	-31,808.47
4215 · ANIMAL CONTROL			
53403 · Miscellaneous	150.50		
53404 · Salary	3,253.36	3,845.00	-591.64
Total 4215 · ANIMAL CONTROL	3,403.86	3,845.00	-441.14
8400 · TRANSFER STATION			
53500 · Transfer Operations	15,069.03	13,000.00	2,069.03
53501 · Rental of Land & Building	15,768.00	15,765.12	2.88
53502 · Disposal - Willi Waste	43,257.80	45,000.00	-1,742.20
53503 · Container Transit	12,792.00	19,000.00	-6,208.00
53504 · Dues & Fees Mld-Neroc Transfer	375.35	1,100.00	-724.65
Total 8400 · TRANSFER STATION	87,262.18	93,865.12	-6,602.94
9100 · Declared Emergency Expenses			
91100 · Tropical Storm Isaias	902.29		
91001 · COVID-19 Cleaning/Janitorial	2,170.11	0.00	2,170.11
91002 · COVID-19 Technology Expenses	10,843.21	0.00	10,843.21

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91003 · COVID-19 Employee costs	1,829.66	0.00	1,829.66
91009 · COVID-19 Misc Expenses	3,568.87	5,000.00	-1,431.13
Total 9100 · Declared Emergency Expenses	19,314.14	5,000.00	14,314.14
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	20,531.26	41,063.00	-20,531.74
53601 · Int (\$1.3mil) 4/20/11-SES	11,781.95	11,782.00	-0.05
Total 4803 · INTEREST/PAYMENT DEBT	32,313.21	52,845.00	-20,531.79
4801 · PRINCIPAL/PAYMENT OF DEBT			
53700 · SES 2.5 MM Bond	0.00	125,000.00	-125,000.00
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	0.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	90,000.00	215,000.00	-125,000.00
Total Expense	1,087,521.19	1,513,507.89	-425,986.70
Net Ordinary Income	4,967,995.51	4,646,040.35	321,955.16
Other Income/Expense			
Other Expense			
69999 · Previous Year Adjustments	-860.33		
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,642,947.06	2,325,356.00	-682,408.94
Total 4701 · SES EXPENDITURES	1,642,947.06	2,325,356.00	-682,408.94
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	56,324.80	80,460.00	-24,135.20
55001 · Regional District 11	1,920,267.81	2,346,994.13	-426,726.32
Total 4702 · PHHS - OTHER EXPENDITURES	1,976,592.61	2,427,454.13	-450,861.52
Total Other Expense	3,618,679.34	4,752,810.13	-1,134,130.79
Net Other Income	-3,618,679.34	-4,752,810.13	1,134,130.79
Net Income	1,349,316.17	-106,769.78	1,456,085.95