

Final Budget Approved at Town Meeting 6-05-2025

Town of Scotland 2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
Income					
GENERAL REVENUE					
41108 · CGS Section 12-80a (PPT)	2,583.82	4,384.96	2,500.00	3,000.00	500.00
46101 · Interest Income	2,166.51	31,495.62	24,000.00	28,000.00	4,000.00
47210 · Lease of 6 Huntington Road	4,200.00	4,200.00	4,200.00	4,200.00	0.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	0.00	1,000.00	0.00	(1,000.00)
48850 · Miscellaneous Income - TOS	84,865.15	8,758.66	0.00	7,000.00	7,000.00
48855 · Settlement/EA Income	2,291.63	566.76	0.00	0.00	0.00
48860 · RD11 Return of Prior Surplus	0.00	0.00	0.00	0.00	0.00
44867 · Gas/Diesel Reimbursement SES	3,039.49	7,547.79	5,000.00	6,000.00	1,000.00
48868 · Diesel/Gas Reimbursement PHHS	0.00	0.00	0.00	0.00	0.00
48990 · CIRMA Equity Distribution	4,425.00	0.00	1,500.00	1,500.00	0.00
48865 · National Opiod Settlement	0.00	-176.09	0.00	0.00	0.00
49139 · Election Infrastructure Grant	0.00	0.00	0.00	0.00	0.00
Total GENERAL REVENUE	103,571.60	56,777.70	38,200.00	49,700.00	11,500.00
TAX REVENUE					
41104 · Current Year Tax Revenue	4,342,212.72	4,503,270.91	4,624,119.85	4,820,341.57	196,221.72
41105 · Back Taxes	75,917.96	104,771.36	30,000.00	50,000.00	20,000.00
41106 · Current year liens and fees	33.00	168.00	0.00	0.00	0.00
41107 · Back Tax Liens and Fees	365.00	586.00	500.00	500.00	0.00
41204 · Refunds of Overpayments	-14,223.11	-9,072.37	0.00	-5,000.00	(5,000.00)
41301 · Non-refundable Overpayments	16.29	0.00	0.00	0.00	0.00
41901 · Interest on Current Levy	16,269.59	16,354.01	10,000.00	10,000.00	0.00
41902 · Interest on Back Taxes/Levies	16,468.49	30,580.12	10,000.00	15,000.00	5,000.00
Total TAX REVENUE	4,437,059.94	4,646,658.03	4,674,619.85	4,890,841.57	216,221.72
DEPARTMENTAL REVENUE					
44103 · Zoning & Subdivision Fees	1,125.00	980.00	150.00	500.00	350.00
44104 · Copies - Town Clerk	4,579.00	3,096.00	2,500.00	2,500.00	0.00
44105 · Copies - Assessor	0.00	0.00	0.00	0.00	0.00
44106 · Building Department	23,577.61	31,334.34	20,000.00	20,000.00	0.00
44107 · Wetland Recording Fees	0.00	0.00	0.00	500.00	500.00
44108 · State Recording Fees	12,348.00	6,241.00	10,000.00	5,000.00	(5,000.00)
44109 · Conveyances	27,160.99	12,733.75	20,000.00	15,000.00	(5,000.00)
44110 · Pistol Permits	985.00	1,305.00	1,000.00	400.00	(600.00)
44111 · Transfer Station Permit Fees	10,212.00	10,203.00	10,000.00	10,000.00	0.00
44113 · License Fees - All	501.00	585.22	250.00	300.00	50.00
Total DEPARTMENTAL REVENUE	80,488.60	66,478.31	63,900.00	54,200.00	(9,700.00)
STATE/FEDERAL GRANTS					
43600 · State Prop - PILOT	18,154.00	0.00	0.00	0.00	0.00
43601 · PILOT - Tiered Reimbursement	0.00	17,845.00	18,303.00	13,305.00	(4,998.00)
43602 · LoCIP-Local Capital Improvement	0.00	30,972.60	49,276.00	30,973.00	(18,303.00)
43603 · Department of Education	1,274,671.00	1,274,671.00	1,274,671.00	1,274,671.00	0.00
43604 · State/Judicial Branch	90.00	45.00	100.00	100.00	0.00
43610 · Mash Pequot & Mohegan Fund	11,620.00	10,620.00	11,620.00	11,620.00	0.00
43612 · DEMHS Grant/Income	4,552.75	0.00	0.00	0.00	0.00
48810 · Misc. State Revenues	0.00	20.01	0.00	0.00	0.00
49101 · Municipal Revenue Sharing	0.00	55,919.95	0.00	0.00	0.00
49105 · Town Clerk Grant	5,500.00	0.00	5,500.00	5,000.00	(500.00)
49110 · Municipal Assistance	13,960.00	0.00	13,960.00	13,960.00	0.00
49115 · Grants for Municipal Projects	7,681.00	7,681.00	7,681.00	7,681.00	0.00
49120 · St. tax relief - disabled exemp	973.06	600.36	500.00	450.00	(50.00)
49125 · State tax relief veterans	0.00	720.00	700.00	700.00	0.00
43606 · State Library	0.00	1,200.00	0.00	0.00	0.00
49132 · Early Voting Grant	0.00	10,500.00	0.00	0.00	0.00
49140 · Coronavirus Relief Fund	0.00	0.00	0.00	0.00	0.00
49142 · Transfer in of ARPA/SLFRF funding	0.00	201,012.94	0.00	0.00	0.00
49145 · Dept of Emergency Services	9,198.74	-348.17	0.00	0.00	0.00
49150 · Municipal Transition Grant	0.00	119,371.64	136,386.00	0.00	(136,386.00)
Total STATE GRANTS	1,346,400.55	1,730,831.33	1,518,697.00	1,358,460.00	(160,237.00)
Total Income	5,967,520.69	6,500,745.37	6,295,416.85	6,353,201.57	57,784.72
Expense					
4111 · SELECTMEN					
51000 · 1st. Selectman Salary	36,772.58	38,860.35	40,538.12	41,551.57	(1,013.45)
51002 · 2nd. Selectman Salary	2,302.00	2,656.50	2,538.06	2,601.51	(63.45)
51003 · 3rd. Selectman Salary	2,346.27	2,302.30	2,538.06	2,601.51	(63.45)
51004 · Administrative Assistant Salary	22,140.55	24,529.26	28,080.00	28,782.00	(702.00)
51101 · 1st Selectman's Assistant Salary	0.00	2,676.50	0.00	0.00	0.00
51005 · UCONN Intern Program costs	0.00	0.00	0.00	0.00	0.00
51006 · Mileage	0.00	0.00	200.00	200.00	0.00
51007 · Legal/Notices	2,186.66	4,450.71	4,000.00	4,000.00	0.00
51008 · Counsel	2,725.19	3,565.29	10,000.00	40,000.00	(30,000.00)
51009 · Miscellaneous	1,254.18	141.66	1,000.00	1,000.00	0.00
Total 4111 · SELECTMEN	69,727.43	79,182.57	88,894.23	120,736.59	(31,842.36)
4141 · TOWN HALL					
51100 · Janitorial Salary	3,158.59	4,910.97	3,871.56	3,968.35	(96.79)
51101 · Office Supplies	5,863.41	6,383.25	4,500.00	6,000.00	(1,500.00)
51102 · Water	277.16	330.00	300.00	300.00	0.00
51103 · Copiers	197.50	176.82	500.00	500.00	0.00
51104 · Fire Alarm Contract	1,128.92	1,910.48	1,800.00	1,900.00	(100.00)
51105 · Janitorial Supplies	382.77	164.26	600.00	600.00	0.00
51106 · Internet Services	1,362.14	1,444.18	1,300.00	1,400.00	(100.00)
51111 · Phone Service (Town Hall)	3,341.52	3,341.52	3,400.00	3,500.00	(100.00)
51107 · Web Page	2,000.00	0.00	2,000.00	3,300.00	(1,300.00)
51108 · Information Technology Support	11,663.92	15,881.30	25,000.00	27,000.00	(2,000.00)

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
51111 - Miscellaneous	0.00	0.00	0.00	500.00	0.00
51112 - Security	0.00	0.00	0.00	1,500.00	0.00
51109 - Postage	2,312.98	2,318.09	3,000.00	3,000.00	0.00
Total 4141 - TOWN HALL	31,688.91	36,860.87	46,271.56	53,468.35	(5,196.79)
4112 - ADMINISTRATION/OTHER					
51200 - Financial Program/Training	0.00	0.00	0.00	0.00	0.00
51201 - Dues/Subscriptions	6,624.20	6,126.88	7,000.00	7,000.00	0.00
51202 - Alcohol & Drug Testing CCM D&A	200.00	200.00	200.00	250.00	(50.00)
51203 - Probate	600.00	598.00	630.00	669.00	(39.00)
51204 - Auditor-Contractual	13,700.00	17,450.00	20,520.00	22,000.00	(1,480.00)
51205 - Social Security Tax -Town Share	38,649.74	44,467.80	43,680.00	51,000.00	(7,320.00)
51206 - CT Unemployment Reimbursements	-11.00	0.00	1,000.00	4,300.00	(3,300.00)
51207 - Reverse 911 system	4,845.00	4,845.00	4,500.00	4,500.00	0.00
51208 - Grant Admin Salary	0.00	0.00	7,500.00	5,000.00	2,500.00
Total 4112 - ADMINISTRATION/OTHER	64,607.94	73,687.68	85,030.00	94,719.00	(9,689.00)
4199 - INSURANCE & BONDS TOTAL					
51300 - Workers Compensation	25,725.00	27,008.80	27,100.00	28,455.00	(1,355.00)
51301 - Employee Medical (Town Share)	29,130.66	19,492.03	21,500.00	62,435.00	(40,935.00)
51302 - Liability & Umbrella	19,497.55	20,050.06	23,900.00	25,095.00	(1,195.00)
51304 - Bonds/Blanket Crime	873.00	1,910.00	1,080.00	2,000.00	(920.00)
51305 - Cyber security	0.00	2,068.96	2,100.00	2,900.00	(800.00)

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
Total 4199 · INSURANCE & BONDS TOTAL	75,226.21	70,529.85	75,680.00	120,885.00	(45,205.00)
4427 · HEALTH & WELFARE TOTAL					
51400 · Health District (EHHD)	8,959.56	9,113.20	9,400.00	9,500.00	(100.00)
51401 · Dial-A-Ride	3,632.00	3,741.00	3,800.00	3,925.00	(125.00)
51402 · United Services	1,208.00	1,208.00	1,134.72	1,200.00	(65.28)
51403 · Access Agency	1,000.00	1,000.00	1,000.00	1,000.00	0.00
51404 · TVCC (Meals on Wheels)	0.00	0.00	1,430.00	1,430.00	0.00
51405 · Sexual Assault Crisis Center	500.00	0.00	500.00	500.00	0.00
51406 · Green Valley	500.00	500.00	500.00	500.00	0.00
Total 4427 · HEALTH & WELFARE TOTAL	15,799.56	15,562.20	17,764.72	18,055.00	(290.28)
4147 · TOWN CLERK					
51500 · Town Clerk Salary	21,514.35	25,011.96	26,012.48	26,662.79	(650.31)
51501 · Professional Services (TC)	136.95	99.60	150.00	150.00	0.00
51502 · Professional Development	555.09	953.54	1,800.00	1,200.00	600.00
51503 · Legal Notices	316.77	2,359.08	5,000.00	5,000.00	0.00
51504 · Repairs/Binding Old Records	400.50	447.44	400.00	200.00	200.00
51505 · Mileage	64.94	237.71	300.00	300.00	0.00
51506 · Office Supplies	0.00	0.00	0.00	0.00	0.00
51507 · Miscellaneous	363.34	810.52	600.00	500.00	100.00
51508 · Software	10,272.00	10,491.99	12,000.00	14,000.00	(2,000.00)
51509 · Computer Program Services	144.00	0.00	0.00	200.00	(200.00)
51510 · Dues/Subscriptions	330.00	170.00	225.00	225.00	0.00
51511 · Town Clerk Asst Salary	4,911.04	2,199.50	3,540.00	3,628.50	(88.50)
51512 · Town Clerk Grant expenditures	5,694.40	1,200.00	5,500.00	5,000.00	500.00
51513 · Town Clerk Fund Balance Exp	0.00	0.00	0.00	23,000.00	0.00
Total 4147 · TOWN CLERK	44,703.38	43,981.34	55,527.48	80,066.29	(1,538.81)
4135 · TAX COLLECTOR					
51601 · Counsel	0.00	0.00	0.00	0.00	0.00
51602 · Professional Development	150.00	0.00	150.00	150.00	0.00
51603 · Legal Notices	1,431.04	2,352.24	1,400.00	1,400.00	0.00
51605 · Office Supplies	0.00	0.00	500.00	500.00	0.00
51606 · Miscellaneous	0.00	36.00	100.00	100.00	0.00
51607 · Computer Program Services	5,656.66	10,722.54	10,365.96	10,579.30	(213.34)
51608 · Dues/Subscriptions	207.48	50.00	100.00	100.00	0.00
51610 · Windham Tax Collection Service	18,503.08	19,043.17	19,599.46	24,100.00	(4,500.54)
Total 4135 · TAX COLLECTOR	25,948.26	32,203.95	32,215.42	36,929.30	(4,713.88)
4117 · FINANCE DEPARTMENT					
51710 · Treasurer Salary	24,743.49	40,550.30	29,020.68	29,746.20	(725.52)
51715 · Assitant Treasurer Salary	0.00	0.00	4,000.00	4,100.00	(100.00)
51720 · Bookkeeper Salary	21,374.02	20,411.44	24,336.00	24,944.40	(608.40)
51730 · Financial Program/Training	3,942.09	5,638.47	5,800.00	6,500.00	(700.00)
51740 · Miscellaneous	124.48	6,418.60	100.00	100.00	0.00
Total FINANCE DEPARTMENT	50,184.08	73,018.81	63,256.68	65,390.60	(2,133.92)
4131 · ASSESSOR					
51900 · Assessor Salary	21,105.38	22,371.20	23,266.45	23,848.11	(581.66)
51901 · Professional Development	0.00	0.00	0.00	0.00	0.00
51902 · Mileage	28.13	0.00	150.00	150.00	0.00
51903 · Office Supplies	0.00	0.00	500.00	200.00	300.00
51904 · MV Pricing Guide.	0.00	1,156.00	1,360.00	1,500.00	(140.00)
51905 · Tax Maps (Assessor)	0.00	0.00	4,950.00	5,150.00	(200.00)
51906 · Office Equipment (Computer)	57.31	0.00	200.00	0.00	200.00
51907 · Software (Quality Data, Vision)	8,758.59	9,736.01	10,624.00	11,030.00	(406.00)
51908 · Dues/Subscriptions	250.00	500.00	0.00	0.00	0.00
51909 · Revaluation	5,750.00	5,750.00	5,941.47	5,750.00	191.47
51910 · Web Hosting - Vision Gov	669.37	825.00	0.00	0.00	0.00
51920 · CAMA conversion	0.00	0.00	0.00	0.00	0.00
51930 · Legal Notices	547.59	126.28	550.00	550.00	0.00
Total 4131 · ASSESSOR	37,166.37	40,464.49	47,541.92	48,178.11	(636.19)
4197 · ELECTIONS					
52000 · Election Day Expense	256.32	262.10	590.00	590.00	0.00
52001 · Professional Development	0.00	0.00	2,000.00	2,000.00	0.00
52003 · Legal Notices	0.00	661.29	0.00	0.00	0.00
52004 · Mileage	0.00	0.00	300.00	300.00	0.00
52006 · Dues & Subscriptions	180.00	190.00	190.00	190.00	0.00
52007 · Registrar Salaries	7,021.61	8,306.79	13,683.40	14,025.49	(342.09)
52008 · Assistant Registrar Salaries	0.00	0.00	2,117.64	2,170.58	(52.94)
52009 · Election Workers Salaries	2,932.95	3,161.49	6,485.44	6,647.57	(162.14)
52010 · Moderator Salaries	936.95	2,211.33	5,165.06	5,294.19	(129.13)
52011 · Office Supplies	1,226.25	288.58	1,250.00	1,250.00	0.00
52012 · Ballots	2,023.61	1,052.35	2,740.00	2,740.00	0.00
52013 · Equipment	1,452.90	1,871.75	2,750.00	2,750.00	0.00
52014 · Early Voting Expenses	0.00	0.00	0.00	0.00	0.00
Total 4197 · ELECTIONS	16,030.59	18,005.68	37,271.54	37,957.83	(686.29)
4153 · PLANNING & ZONING					
52100 · Counsel	3,744.50	540.00	8,000.00	8,000.00	0.00
52101 · Legal Notices	343.74	0.00	1,000.00	1,000.00	0.00
52102 · Mileage	0.00	0.00	200.00	200.00	0.00
52103 · Miscellaneous	0.00	750.00	1,000.00	1,000.00	0.00
52104 · Office Equipment	0.00	0.00	200.00	200.00	0.00
52105 · Zoning Enforcement Off Salary	6,432.12	4,111.76	10,516.90	10,779.82	(262.92)
52106 · PZC Clerk Salary	0.00	0.00	551.20	2,562.50	(2,011.30)
Total 4153 · PLANNING & ZONING	10,520.36	5,401.76	21,468.10	23,742.32	(2,274.22)
4163 · INLAND WETLANDS					
52200 · Dues/Subscriptions	0.00	0.00	100.00	100.00	0.00
52201 · DEP	58.00	406.00	175.00	175.00	0.00
52202 · Wetland Officer Salary	5,665.95	5,587.11	6,094.19	6,246.55	(152.35)
52203 · IWWC Clerk	0.00	0.00	0.00	0.00	0.00
52204 · Legal Notices	314.41	0.00	250.00	250.00	0.00
Total 4163 · INLAND WETLANDS	6,038.36	5,993.11	6,619.19	6,771.55	(152.35)

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
4213 · BUILDING DEPARTMENT					
52300 · Professional Development	0.00	0.00	0.00	0.00	0.00
52301 · Mileage	383.88	357.96	500.00	500.00	0.00
52303 · Dues/Subscriptions	0.00	0.00	0.00	0.00	0.00
52302 · Office Supplies	0.00	0.00	0.00	0.00	0.00
52304 · ST of CT Fees	284.87	192.42	400.00	400.00	0.00
52305 · Building Inspector Salary	10,175.88	11,910.08	12,386.57	12,696.23	(309.66)
52306 · Building Clerk	0.00	0.00	0.00	0.00	0.00
Total 4213 · BUILDING DEPARTMENT	10,844.63	12,460.46	13,286.57	13,596.23	(309.66)
4155 · BOARD OF ASSESSMENT APPEALS					
52400 · Legal Notices	0.00	0.00	0.00	0.00	0.00
Total 4155 · BOARD OF ASSESSMENT APPEALS	0.00	0.00	0.00	0.00	0.00

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
4525 · Economic Devel Commission					
53800 · Mailings	0.00	0.00	0.00	0.00	0.00
53801 · Supplies	0.00	0.00	0.00	0.00	0.00
53802 · Events	0.00	0.00	0.00	0.00	0.00
53803 · Membership & Education	0.00	0.00	0.00	0.00	0.00
Total 4525 · Economic Devel Commission	0.00	0.00	0.00	0.00	0.00
4599 · CULTURAL & RECREATION					
52500 · Cultural Events	3,721.00	3,435.00	2,800.00	2,800.00	0.00
52501 · Sanitation	0.00	0.00	300.00	300.00	0.00
52502 · Bowers Park Maintenance	0.00	1,450.00	1,000.00	1,000.00	0.00
52503 · Sports/Athletics	842.50	0.00	0.00	0.00	0.00
52504 · Memorial Day Events	384.82	463.78	500.00	500.00	0.00
Total 4599 · CULTURAL & RECREATION	4,948.32	5,348.78	4,600.00	4,600.00	0.00
4501 · LIBRARY					
52600 · Directors Salary	19,861.50	20,913.92	21,613.19	24,436.98	(2,823.79)
52601 · Asst Salary	14,791.04	15,888.16	19,303.37	22,657.83	(3,354.45)
52602 · Janitorial Salary	4,347.92	4,629.69	4,674.48	4,791.34	(116.86)
52603 · Professional Development	150.00	175.00	250.00	250.00	0.00
52604 · Fire Alarm Contract	804.00	696.00	1,200.00	1,800.00	(600.00)
52605 · Telephone	1,787.58	1,729.09	1,920.00	2,160.00	(240.00)
52606 · Office Supplies	252.27	1,090.66	1,000.00	1,000.00	0.00
52607 · Janitorial Supplies	999.26	176.52	150.00	250.00	(100.00)
52608 · Library Books	4,119.48	3,672.87	4,000.00	4,500.00	(500.00)
52609 · Electronic Materials	379.66	316.76	450.00	450.00	0.00
52610 · Office Equipment	0.00	0.00	0.00	0.00	0.00
52611 · Library Software	2,115.12	2,115.12	2,300.00	2,300.00	0.00
52612 · Dues/CT Library	170.00	178.00	180.00	185.00	(5.00)
52613 · Catalogue Support	350.00	350.00	375.00	375.00	0.00
52614 · Internet Services	1,566.00	1,536.00	1,680.00	1,680.00	0.00
52615 · Library Programs	148.76	189.29	250.00	250.00	0.00
52616 · Computers/Servers/Printers	741.26	1,163.16	1,126.00	1,126.00	0.00
52617 · Mileage	42.44	62.88	200.00	200.00	0.00
Total 4501 · LIBRARY	52,626.29	54,883.12	60,672.05	68,412.15	(7,740.11)
4300 · PUBLIC WORKS					
52700 · Part Time Seasonal	4,656.26	169.02	1,040.00	1,066.00	(26.00)
52701 · Overtime	2,533.44	5,909.40	12,780.08	13,099.58	(319.50)
52702 · Snow Removal - Contractual	1,217.50	3,222.50	6,800.00	6,800.00	0.00
52703 · Tree Trimming	9,350.00	1,200.00	3,000.00	8,000.00	(5,000.00)
52704 · Salt/Sand (PY)	7,537.94	15,224.83	20,000.00	29,000.00	(9,000.00)
52705 · Safety Clothing Allowance	0.00	290.61	300.00	300.00	0.00
52706 · Other Fuels	4,707.90	2,446.33	2,000.00	2,000.00	0.00
52707 · Cemeteries	2,565.76	0.00	0.00	0.00	0.00
52708 · New Equipment	699.33	743.99	1,500.00	1,500.00	0.00
52709 · Vehicle Maintenance	14,088.43	6,588.29	6,000.00	8,000.00	(2,000.00)
52710 · Equipment Maintenance	17,779.52	8,910.57	10,000.00	10,000.00	0.00
52711 · Diesel/Gasoline	21,215.40	17,453.24	19,500.00	19,500.00	0.00
52712 · Highway Supervisor Salary	8,788.52	9,287.56	9,688.66	9,930.88	(242.22)
52713 · Foreman Salary	58,744.31	65,668.19	68,789.76	70,509.50	(1,719.74)
52714 · Annuity - Foreman	2,000.00	2,000.00	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	46,519.56	43,993.29	57,324.80	58,757.92	(1,433.12)
52716 · Annuity	0.00	0.00	0.00	0.00	0.00
52717 · Capital Improvements Roads	75,000.00	44,644.20	75,000.00	0.00	75,000.00
52718 · Maintenance Roads/Other	15,979.90	14,319.93	15,000.00	20,000.00	(5,000.00)
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	40,000.00	40,000.00	0.00
52721 · LoCIP Projects	65,801.85	30,972.60	49,276.00	30,973.00	18,303.00
52720 · Telephone	1,458.97	1,348.85	1,400.00	1,400.00	0.00
52722 · Misc Town Capital Improvements	0.00	21,588.49	0.00	0.00	0.00
52724 · Protective Gear/Clothing	491.31	234.18	500.00	500.00	0.00
52725 · In-Kind Services - SES	695.00	414.70	0.00	0.00	0.00
52726 · Propane for buses	10,980.00	-86.36	0.00	0.00	0.00
52735 · Miscellaneous	457.55	0.00	0.00	200.00	(200.00)
52730 · Lawn Maintenance - Contractual	4,360.00	14,675.00	11,000.00	11,000.00	0.00
Total 4300 · PUBLIC WORKS	397,628.45	331,219.41	412,899.30	344,536.88	68,362.42
4399 · BUILDING MAINTENANCE					
52816 · Certification	0.00	0.00	120.00	120.00	0.00
52800 · Building Maintenance Salary	4,288.67	5,412.87	8,320.00	8,528.00	(208.00)
52801 · ST of CT Boiler Permits	400.00	160.00	400.00	400.00	0.00
52802 · Mileage	0.00	0.00	100.00	100.00	0.00
52803 · Pest Control	1,710.00	1,865.00	1,800.00	1,800.00	0.00
52804 · Bldg Maint - Grange Hall	218.34	2,926.17	1,000.00	1,400.00	(400.00)
52805 · Bldg Maint - Town Misc	1,662.77	6,266.94	4,000.00	4,000.00	0.00
52807 · Bldg Maint - Public Safety Bldg	9,906.10	4,612.15	7,500.00	10,000.00	(2,500.00)
52809 · Non-Recurring Bldg Renovations	260,000.00	260,000.00	60,000.00	160,000.00	(100,000.00)
52810 · Bldg Maint - Town Hall	2,664.05	2,508.85	4,000.00	4,000.00	0.00
52811 · Bldg Maint - New Town Garage	5,385.37	878.87	1,000.00	3,000.00	(2,000.00)
52812 · Bldg Maint - Old Town Garage	297.40	574.37	1,000.00	1,000.00	0.00
52813 · Bldg Maint - Old Fire Station	1,322.67	2,287.07	1,000.00	2,000.00	(1,000.00)
52814 · Bldg Maint - Library	2,502.12	1,448.96	1,000.00	4,000.00	(3,000.00)
52815 · Community Room Maintenance	801.95	1,009.58	1,500.00	1,500.00	0.00
5910.35 · Old Firehouse (PV)	104.94	0.00	0.00	0.00	0.00
Total 4399 · BUILDING MAINTENANCE	291,264.38	289,950.83	92,740.00	201,848.00	(109,108.00)
8601 · UTILITIES-ELECTRIC					
52900 · Grange Hall	536.89	564.64	600.00	600.00	0.00
52901 · Public Safety Complex	8,276.42	9,148.86	10,000.00	10,000.00	0.00
52902 · Town Hall	4,161.17	5,303.13	5,200.00	6,900.00	(1,700.00)
52903 · New Town Garage	2,078.37	2,345.42	2,500.00	2,500.00	0.00
52904 · Old Town Garage	580.43	528.44	600.00	600.00	0.00
52905 · Library	7,377.77	9,257.36	9,500.00	12,500.00	(3,000.00)
52906 · Street Lighting	3,788.57	3,508.57	3,800.00	4,000.00	(200.00)

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
52907 · Town Green	533.93	544.47	600.00	600.00	0.00
52908 · Bowers Park	528.00	528.00	600.00	600.00	0.00
Total 8601 · UTILITIES-ELECTRIC	27,861.55	31,728.89	33,400.00	38,300.00	(4,900.00)
8602 · UTILITIES-HEAT					
53000 · Oil - Grange Hall	0.00	320.70	350.00	350.00	0.00
53001 · Oil - Library	6,062.29	4,868.10	6,000.00	6,000.00	0.00
53002 · Oil - Public Works	5,100.66	3,378.10	4,200.00	4,200.00	0.00
53003 · Oil - Town Hall	6,036.28	6,070.28	5,500.00	5,500.00	0.00
53004 · Oil - Public Safety Complex	12,957.64	13,434.54	11,000.00	11,000.00	0.00
	0.00	0.00	0.00	0.00	0.00
Total 8602 · UTILITIES-HEAT	30,156.87	28,071.72	27,050.00	27,050.00	0.00

2025-2026 Proposed Budget

	FY 2023 ACTUALS (audited)	FY 2024 ACTUALS (audited)	FY 2025 Budget	Proposed FY26 Budget	Var vs. FY25 Budget Fav/(Unfav)
4200 · PUBLIC SAFETY DEPT					
53115 · Ambulance/Fire Equipment	0.00	0.00	0.00	0.00	0.00
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	40,291.00	40,291.00	0.00
53101 · Non-Recurring	13,000.00	13,212.69	50,000.00	50,000.00	0.00
53100 · EMD In-Kind Services	0.00	-31.20	0.00	0.00	0.00
53102 · Fire/EMS Service	95,254.82	103,266.22	123,080.00	125,455.00	(2,375.00)
53103 · 9-1-1 Dispatch	4,796.42	5,611.66	5,838.43	5,980.72	(142.29)
53104 · Paramedic Program Services	1,710.00	2,479.48	2,500.00	2,500.00	0.00
53105 · Office of Fire Marshall Service	20.00	25.00	1,500.00	3,600.00	(2,100.00)
53110 · Ambulance Transport	159,995.00	175,015.49	177,326.43	205,976.45	(28,650.02)
53112 · Volunteer Stipend	0.00	0.00	0.00	0.00	0.00
Total 4200 · PUBLIC SAFETY DEPT	315,066.69	339,869.79	400,535.86	433,803.17	(33,267.31)
4215 · ANIMAL CONTROL					
53400 · Mileage	0.00	0.00	0.00	0.00	0.00
53401 · Supplies	0.00	0.00	0.00	0.00	0.00
53402 · Animal Housing	0.00	0.00	0.00	0.00	0.00
53403 · Miscellaneous	0.00	0.00	0.00	0.00	0.00
53404 · Salary	5,200.80	0.00	0.00	0.00	0.00
53405 · NECCOG Animal Control	0.00	5,880.00	6,200.00	6,486.00	(286.00)
Total 4215 · ANIMAL CONTROL	5,200.80	5,880.00	6,200.00	6,486.00	(286.00)
8400 · TRANSFER STATION					
53500 · Transfer Operations	21,238.00	16,719.80	22,000.00	33,000.00	(11,000.00)
53501 · Rental of Land & Building	16,190.00	18,185.03	18,300.00	19,100.00	(800.00)
53502 · Disposal - Willi Waste	48,854.46	63,412.75	63,000.00	65,000.00	(2,000.00)
53503 · Container Transit	21,671.76	23,313.60	24,000.00	25,000.00	(1,000.00)
53504 · Dues & Fees Mid-Neroc Transfer	1,852.65	2,204.50	2,400.00	2,400.00	0.00
Total 8400 · TRANSFER STATION	109,806.87	123,835.68	129,700.00	144,500.00	(14,800.00)
9100 · Declared Emergency Expenses					
91000 · Declared Emergency Expenses	0.00	0.00	5,000.00	5,000.00	0.00
91100 · Tropical Storm Isaias	0.00	0.00	0.00	0.00	0.00
91001 · COVID-19 Cleaning/Janitorial	0.00	0.00	0.00	0.00	0.00
91002 · COVID-19 Technology Expenses	0.00	0.00	0.00	0.00	0.00
91003 · COVID-19 Employee costs	0.00	0.00	0.00	0.00	0.00
91009 · COVID-19 Misc Expenses	198.00	851.00	0.00	0.00	0.00
91200 · Transfer Out - Declared Emergency Fur	0.00	150,000.00	0.00	0.00	0.00
Total 9100 · Declared Emergency Expenses	198.00	150,851.00	5,000.00	5,000.00	0.00
4803 · INTEREST/PAYMENT DEBT					
53600 · Int (2.5mil) 5/15/07-SES	30,750.00	24,675.00	18,525.00	12,400.00	6,125.00
53601 · Int (\$1.3mil) 4/20/11-SES	7,593.58	5,512.31	3,400.00	1,300.00	2,100.00
53602 · Int Berkshire Line of Credit	0.00	0.00	0.00	18,000.00	(18,000.00)
Total 4803 · INTEREST/PAYMENT DEBT	38,343.58	30,187.31	21,925.00	31,700.00	(9,775.00)
4801 · PRINCIPAL/PAYMENT OF DEBT					
53700 · SES 2.5 MM Bond	150,000.00	150,000.00	150,000.00	150,000.00	0.00
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	90,000.00	90,000.00	0.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	240,000.00	240,000.00	240,000.00	240,000.00	0.00
Total Expense	1,971,587.88	2,139,179.30	2,025,549.62	2,266,732.37	(216,182.75)
Other Income/Expense					
Other Expense					
69999 · Previous Year Adjustments	-3,638.78	1,216.39	0.00	0.00	0.00
71000 · Transfers to Reserves	0.00	0.00	0.00	0.00	0.00
72000 · Operating Transfers In	0.00	23,780.97	0.00	0.00	0.00
4701 · SES EXPENDITURES					
54000 · Scotland Elementary	2,308,967.91	2,292,291.39	2,464,916.00	2,464,916.00	0.00
4701 · SES EXPENDITURES - Other	25,520.00	13,733.23	10,000.00	17,000.00	(7,000.00)
4701 · SES Propane	0.00	0.00	0.00	0.00	0.00
SES 2% Surplus Fund	0.00	47,299.94	0.00	0.00	0.00
Total 4701 · SES EXPENDITURES	2,334,487.91	2,353,324.56	2,474,916.00	2,481,916.00	(7,000.00)
4702 · PHHS - OTHER EXPENDITURES					
55000 · Parish Hill Transportation	82,814.00	88,226.10	100,000.00	100,000.00	0.00
55001 · Regional District 11	2,102,185.00	2,037,285.00	1,853,214.00	1,598,496.00	254,718.00
Total 4702 · PHHS - OTHER EXPENDITURES	2,184,999.00	2,125,511.10	1,953,214.00	1,698,496.00	254,718.00
Total Other Expense	4,515,848.13	4,480,052.05	4,428,130.00	4,180,412.00	247,718.00
TOTAL EXPENSES	6,487,436.01	6,595,450.38	6,453,679.62	6,447,144.37	6,535.25
Net Income	(519,915.32)	(94,705.01)	(158,262.77)	(93,942.81)	(64,319.97)