

Town of Scotland
2022-2023 Proposed Budget

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)	FY22 YTD Jan 31, 2021	FY22 extrapolation
Income							
GENERAL REVENUE							
41108 · CGS Section 12-80a (PPT)	2,863.19	3,056.88	3,000.00	2,500.00	(500.00)	0.00	0.00
46101 · Interest Income	6,576.64	3,025.28	3,000.00	2,000.00	(1,000.00)	1,314.33	2,253.14
47210 · Lease of 6 Huntington Road	3,600.00	3,850.00	4,200.00	4,200.00	0.00	2,800.00	4,800.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
48850 · Miscellaneous Income - TOS	20,450.64	1,367.14	0.00	0.00	0.00	81,970.78	81,970.78
48855 · Settlement/EA Income	0.00	1,808.33		2,500.00	2,500.00	624.99	
48860 · RD11 Return of Prior Surplus	0.00	165,958.00		0.00	0.00	0.00	
44867 · Gas/Diesel Reimbursement SES	3,659.84	3,091.33	5,000.00	5,000.00	0.00	1,681.63	2,882.79
48868 · Diesel/Gas Reimbursement PHHS	15,588.13	0.00	0.00	0.00	0.00	0.00	0.00
48990 · CIRMA Equity Distribution	3,702.00	1,692.00	1,200.00	1,500.00	300.00	4,425.00	4,425.00
Total GENERAL REVENUE	56,440.44	183,848.96	17,400.00	18,700.00	1,300.00	92,816.73	96,331.71
TAX REVENUE							
41104 · Current Year Tax Revenue	4,677,586.28	4,609,186.25	4,365,437.58	4,406,749.58	41,312.00	3,981,544.15	4,365,437.58
41105 · Back Taxes	159,905.01	53,754.89	30,000.00	30,000.00	0.00	59,084.70	59,084.70
41106 · Current year liens and fees	138.97	24.00	0.00	0.00	0.00	-15.00	(25.71)
41107 · Back Tax Liens and Fees	741.18	300.85	500.00	500.00	0.00	173.00	296.57
41204 · Refunds of Overpayments	0.00	-5,280.35	0.00	0.00	0.00	-2,764.62	(4,739.35)
41301 · Non-refundable Overpayments		11.51	0.00	0.00	0.00	9.90	9.90
41901 · Interest on Current Levy	22,008.71	16,660.78	10,000.00	10,000.00	0.00	6,080.73	10,424.11
41902 · Interest on Back Taxes/Levies	46,874.45	17,357.74	10,000.00	10,000.00	0.00	10,280.03	10,280.03
Total TAX REVENUE	4,907,254.60	4,692,015.67	4,415,937.58	4,457,249.58	41,312.00	4,054,392.89	4,440,767.83
DEPARTMENTAL REVENUE							
44103 · Zoning & Subdivision Fees	160.00	1,375.00	150.00	150.00	0.00	500.00	500.00
44104 · Copies - Town Clerk	4,238.65	3,166.00	2,000.00	2,500.00	500.00	2,597.50	2,597.50
44105 · Copies - Assessor	1.00	0.00	0.00	0.00	0.00	0.00	0.00
44106 · Building Department	4,711.78	20,940.37	5,000.00	5,000.00	0.00	7,314.77	7,314.77
44108 · State Recording Fees	9,848.00	12,217.00	5,000.00	5,000.00	0.00	5,748.00	5,748.00
44109 · Conveyances	12,166.75	27,186.62	7,500.00	7,500.00	0.00	18,443.49	18,443.49
44110 · Pistol Permits	480.00	2,525.00	1,000.00	1,000.00	0.00	625.00	1,071.43
44111 · Transfer Station Permit Fees	11,475.00	10,759.00	10,000.00	10,000.00	0.00	9,509.00	16,301.14
44113 · License Fees - All	437.00	322.00	250.00	250.00	0.00	243.00	416.57
Total DEPARTMENTAL REVENUE	43,518.18	78,490.99	30,900.00	31,400.00	500.00	44,980.76	52,392.90
STATE GRANTS							
43600 · State Prop - PILOT	15,937.00	15,937.00	0.00	0.00	0.00	0.00	0.00
43601 · PILOT - Tiered Reimbursement	0.00	0.00	18,154.00	18,154.00	0.00	18,154.00	18,154.00
43602 · LoCIP-Local Capitol Improvement	0.00	0.00	63,321.00	84,553.00	21,232.00	0.00	0.00
43603 · Department of Education	1,311,658.00	1,274,671.00	1,230,287.00	1,274,671.00	44,384.00	637,336.00	1,230,287.00
43604 · State/Judicial Branch	160.00	80.00	100.00	100.00	0.00	90.00	154.29
43610 · State Grants Town/Indians	11,620.00	11,620.00	11,620.00	11,620.00	0.00	3,873.33	11,620.00
43612 · DEMHS Grant/Income	1,473.99	0.00	1,500.00	0.00	(1,500.00)	0.00	0.00
48810 · Misc. State Revenues		630.24	0.00	0.00	0.00	0.00	0.00
49105 · Town Clerk Grant	5,500.00	5,500.00	5,500.00	5,500.00	0.00	5,500.00	5,500.00
49110 · Municipal Assistance	13,960.00	13,960.00	13,960.00	13,960.00	0.00	13,960.00	13,960.00
49115 · Grants for Municipal Projects	7,681.00	7,681.00	7,681.00	7,681.00	0.00	0.00	7,681.00
49120 · St. tax relief - disabled exemp	616.01	593.87	550.00	500.00	(50.00)	973.06	973.06
49125 · State tax relief veterans	2,275.20	1,023.60	2,000.00	1,500.00	(500.00)	0.00	0.00
49130 · Safe Polls Grant		3,600.00	0.00	0.00	0.00	0.00	0.00
49135 · AB Aid Grant		648.00	0.00	0.00	0.00	0.00	0.00
49140 · Coronavirus Relief Fund		8,487.33		0.00	0.00	0.00	0.00
49142 · Transfer in of ARPA/SLFRF funding				44,269.12	44,269.12	0.00	0.00
49145 · Dept of Emergency Services				0.00	0.00	9,198.74	9,198.74
49150 · Municipal Transition Grant				93,994.00	93,994.00	0.00	0.00
Total STATE GRANTS	1,370,881.20	1,344,432.04	1,354,673.00	1,556,502.12	201,829.12	689,085.13	1,297,528.09
Total Income	6,378,094.42	6,298,787.66	5,818,910.58	6,063,851.71	244,941.13	4,881,275.51	5,887,020.53
Expense							
4111 · SELECTMEN							
51000 · 1st. Selectman Salary	33,844.98	33,844.98	34,691.13	36,772.60	(2,081.47)	21,315.78	36,541.34
51002 · 2nd. Selectman Salary	2,098.00	2,119.00	2,171.98	2,302.30	(130.32)	1,085.99	1,861.70
51003 · 3rd. Selectman Salary	2,098.00	2,119.00	2,171.98	2,302.30	(130.32)	1,085.99	1,861.70
51004 · Administrative Assistant Salary	22,533.55	15,080.99	20,278.60	21,495.32	(1,216.72)	10,402.15	17,832.26
51005 · UCONN Intern Program costs		0.00	16,000.00	0.00	16,000.00	0.00	0.00
51006 · Mileage	0.00	26.45	200.00	200.00	0.00	0.00	0.00
51007 · Legal/Notices	776.97	774.47	1,000.00	1,000.00	0.00	0.00	0.00
51008 · Counsel	11,028.57	3,688.67	10,000.00	10,000.00	0.00	4,807.25	8,241.00
51009 · Miscellaneous	160.17	944.00	500.00	500.00	0.00	0.00	0.00
Total 4111 · SELECTMEN	72,540.24	58,597.56	87,013.69	74,572.51	12,441.18	38,697.16	66,338.00
4141 · TOWN HALL							
51100 · Janitorial Salary	2,760.48	3,306.93	3,372.25	3,537.88	(165.63)	1,968.78	3,375.05

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51101 · Office Supplies	3,489.35	3,781.46	4,000.00	4,000.00	0.00	3,086.91	5,291.85
51102 · Water	205.84	628.65	300.00	300.00	0.00	0.00	0.00
51103 · Copiers	1,674.98	1,577.70	300.00	500.00	(200.00)	249.28	427.34
51104 · Fire Alarm Contract	1,042.72	988.34	1,300.00	1,300.00	0.00	606.10	1,039.03
51105 · Janitorial Supplies	127.50	67.68	250.00	250.00	0.00	132.04	226.35
51106 · Internet Services	5,841.85	6,257.84	1,080.00	1,200.00	(120.00)	601.19	1,030.61
51111 · Phone Service (Town Hall)		0.00	3,600.00	3,600.00	0.00	1,121.52	1,922.61
51107 · Web Page	1,229.87	2,539.94	2,000.00	1,700.00	300.00	1,580.00	2,708.57
51108 · Information Technology Support	4,000.00	9,480.00	9,600.00	9,600.00	0.00	4,362.92	7,479.29
51109 · Postage	3,096.34	3,494.95	3,100.00	3,100.00	0.00	1,232.79	2,113.35
Total 4141 · TOWN HALL	23,468.93	32,123.49	28,902.25	29,087.88	(185.63)	14,941.53	25,614.05
4112 · ADMINISTRATION/OTHER							
51200 · Financial Program/Training	1,662.24	0.00	0.00	0.00	0.00	0.00	0.00
51201 · Dues/Subscriptions	6,306.85	6,833.25	6,600.00	6,800.00	(200.00)	6,513.34	11,165.73
51202 · Alcohol & Drug Testing CCM D&A	200.00	200.00	200.00	200.00	0.00	100.00	171.43
51203 · Probate	547.00	565.00	565.00	600.00	(35.00)	565.00	565.00
51204 · Auditor-Contractual	13,000.00	13,000.00	13,450.00	13,700.00	(250.00)	13,450.00	13,450.00
51205 · Social Security Tax -Town Share	35,946.87	33,980.58	37,304.96	41,780.15	(4,475.19)	20,658.24	35,414.13
51206 · CT Unemployment Reimbursements	1,081.31	695.88	1,200.00	1,000.00	200.00	74.53	127.77
51207 · Reverse 911 system				4,500.00	(4,500.00)	0.00	0.00
Total 4112 · ADMINISTRATION/OTHER	58,744.27	55,274.71	59,319.96	68,580.15	(9,260.19)	41,361.11	60,894.06
4199 · INSURANCE & BONDS TOTAL							
51300 · Workers Compensation	27,086.00	25,729.00	25,606.00	26,374.18	(768.18)	19,296.35	33,079.46
51301 · Employee Medical (Town Share)	24,531.71	25,042.10	25,984.80	29,959.44	(3,974.64)	16,390.55	28,098.09
51302 · Liability & Umbrella	18,903.99	19,793.12	19,471.00	19,471.00	0.00	14,649.77	25,113.89
51304 · Bonds/Blanket Crime	1,053.00	895.00	1,000.00	1,000.00	0.00	755.00	1,294.29
51305 · Cyber security		0.00	4,700.00	5,000.00	(300.00)	0.00	0.00
Total 4199 · INSURANCE & BONDS TOTAL	71,574.70	71,459.22	76,761.80	81,804.62	(5,042.82)	51,091.67	87,585.73
4427 · HEALTH & WELFARE TOTAL							
51400 · Health District (EHHD)	9,089.36	9,579.24	9,848.08	9,219.60	628.48	7,386.06	9,848.08
51401 · Dial-A-Ride	3,372.22	3,457.00	3,543.00	3,500.00	43.00	3,543.00	3,543.00
51402 · United Services	1,208.00	1,208.00	1,208.00	1,208.00	0.00	1,208.00	1,208.00
51403 · Access Agency	500.00	0.00	1,000.00	1,000.00	0.00	0.00	0.00
51404 · TVCC (Meals on Wheels)	1,300.00	0.00	1,300.00	1,430.00	(130.00)	0.00	0.00
51405 · Sexual Assault Crisis Center	200.00	0.00	200.00	200.00	0.00	0.00	0.00
Total 4427 · HEALTH & WELFARE TOTAL	15,669.58	14,244.24	17,099.08	16,557.60	541.48	12,137.06	14,599.08
4147 · TOWN CLERK							
51500 · Town Clerk Salary	23,019.88	23,019.88	23,595.50	25,011.23	(1,415.73)	14,236.43	24,405.31
51501 · Professional Services (TC)	174.75	166.26	400.00	400.00	0.00	56.10	96.17
51502 · Professional Development	992.00	150.00	750.00	600.00	150.00	160.76	275.59
51503 · Legal Notices	2,113.87	589.03	2,500.00	2,500.00	0.00	1,171.66	2,008.56
51504 · Repairs/Binding Old Records	180.35	0.00	400.00	400.00	0.00	456.50	456.50
51505 · Mileage	280.67	207.98	205.00	205.00	0.00	0.00	0.00
51507 · Miscellaneous	500.23	404.32	400.00	600.00	(200.00)	2,097.05	2,097.05
51508 · Software	3,920.00	5,506.83	7,122.00	10,944.00	(3,822.00)	2,254.00	3,864.00
51509 · Computer Program Services	0.00	80.07	0.00	0.00	0.00	0.00	0.00
51510 · Dues/Subscriptions	230.00	185.00	200.00	200.00	0.00	170.00	291.43
51511 · Town Clerk Asst Salary	749.28	0.00	0.00	0.00	0.00	0.00	0.00
51512 · Town Clerk Grant expenditures	5,500.00	5,500.00	5,500.00	5,500.00	0.00	4,841.00	8,298.86
Total 4147 · TOWN CLERK	37,661.03	35,809.37	41,072.50	46,360.23	(5,287.73)	25,443.50	41,793.47
4135 · TAX COLLECTOR							
51601 · Counsel	0.00	0.00	100.00	0.00	100.00	0.00	0.00
51602 · Professional Development	0.00	0.00	150.00	150.00	0.00	150.00	150.00
51603 · Legal Notices	1,522.65	2,139.65	2,075.00	2,100.00	(25.00)	1,091.50	1,871.14
51605 · Office Supplies		1,231.50		750.00			
51606 · Miscellaneous	702.00	0.00	300.00	300.00	0.00	0.00	0.00
51607 · Computer Program Services	5,730.55	6,170.64	6,874.00	7,020.79	(146.79)	4,510.11	7,731.62
51608 · Dues/Subscriptions	0.00	20.00	100.00	100.00	0.00	20.00	34.29
51610 · Windham Tax Collection Service	16,800.00	17,136.00	17,478.72	18,003.08	(524.36)	17,478.72	17,478.72
Total 4135 · TAX COLLECTOR	24,755.20	26,697.79	27,077.72	28,423.87	(596.15)	23,250.33	27,265.77
4137 · TREASURER							
51700 · Treasurer Salary	16,580.98	0.00	0.00	0.00	0.00	0.00	0.00
51702 · Miscellaneous	15.10	0.00	0.00	0.00	0.00	0.00	0.00
Total 4137 · TREASURER	16,596.08	0.00	0.00	0.00	0.00	0.00	0.00
4123 · BOOKKEEPER							
51800 · Bookkeeper Salary	8,645.24	0.00	0.00	0.00	0.00	0.00	0.00
Total 4123 · BOOKKEEPER	8,645.24	0.00	0.00	0.00	0.00	0.00	0.00
4117 · FINANCE DEPARTMENT							
51710 · Treasurer Salary	0.00	25,600.12	25,600.00	16,536.00	9,064.00	15,753.92	27,006.72
51720 · Bookkeeper Salary	0.00	4,874.21	10,140.00	23,400.00	(13,260.00)	4,036.50	6,919.71
51730 · Financial Program/Training	0.00	1,350.53	2,400.00	1,800.00	600.00	1,154.79	1,979.64
51740 · Miscellaneous	0.00	312.17	100.00	100.00	0.00	62.60	107.31
Total FINANCE DEPARTMENT	0.00	32,137.03	38,240.00	41,836.00	-3,596.00	21,007.81	36,013.38
4131 · ASSESSOR							
51900 · Assessor Salary	19,425.12	19,425.12	19,910.63	21,105.27	(1,194.64)	12,233.97	20,972.52
51901 · Professional Development	75.00	440.25	150.00	150.00	0.00	0.00	0.00
51902 · Mileage	0.00	34.08	50.00	50.00	0.00	0.00	0.00

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51904 · MV Pricing Guide.	710.00	764.00	920.00	972.00	(52.00)	0.00	0.00
51905 · Tax Maps (Assessor)	990.00	0.00	1,000.00	1,000.00	0.00	590.63	1,012.51
51906 · Office Equipment (Computer)	0.00	304.40	190.00	200.00	(10.00)	0.00	0.00
51907 · Software (Quality Data, Vision)	9,869.21	8,013.56	8,435.00	8,541.50	(106.50)	8,347.50	14,310.00
51908 · Dues/Subscriptions	15.00	279.00	690.00	690.00	0.00	250.00	428.57
51909 · Revaluation	4,539.60	0.00	5,750.00	5,750.00	0.00	0.00	0.00
51910 · Web Hosting - Vision Gov	1,906.00	637.50	638.00	670.00	(32.00)	0.00	0.00
51920 · CAMA conversion	0.00	4,916.25	0.00	0.00	0.00	0.00	0.00
51930 · Legal Notices	138.86	127.68	500.00	500.00	0.00	256.41	439.56
Total 4131 · ASSESSOR	37,668.79	34,941.84	38,233.63	39,628.77	(1,395.14)	21,678.51	37,163.16
4197 · ELECTIONS							
52000 · Election Day Expense	98.19	1,533.68	240.00	0.00	240.00	43.98	75.39
52001 · Professional Development	144.73	240.00	1,560.00	0.00	1,560.00	0.00	0.00
52004 · Mileage	23.20	0.00	300.00	0.00	300.00	0.00	0.00
52006 · Dues & Subscriptions	140.00	140.00	150.00	0.00	150.00	160.00	160.00
52007 · Registrar Salaries	5,632.84	7,389.80	7,590.13	8,045.54	(455.41)	3,017.90	5,173.54
52008 · Assistant Registrar Salaries	284.40	222.00	1,812.20	1,920.93	(108.73)	234.00	401.14
52009 · Election Workers Salaries	769.97	2,756.40	2,085.88	2,211.03	(125.15)	585.00	1,002.86
52010 · Moderator Salaries	1,037.10	406.60	1,617.45	1,714.50	(97.05)	373.28	639.91
52011 · Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52012 · Ballots	675.54	1,558.68	2,190.00	0.00	2,190.00	349.02	598.32
52013 · Equipment	1,247.00	1,408.71	2,650.00	0.00	2,650.00	1,942.50	3,330.00
Total 4197 · ELECTIONS	10,052.97	15,655.87	20,195.66	13,892.00	6,303.66	6,705.68	11,381.16
4153 · PLANNING & ZONING							
52100 · Counsel	24,941.98	10,137.00	8,000.00	8,000.00	0.00	1,184.00	2,029.71
52101 · Legal Notices	0.00	0.00	1,000.00	1,000.00	0.00	1,323.63	1,323.63
52102 · Mileage	0.00	0.00	200.00	200.00	0.00	0.00	0.00
52103 · Miscellaneous	99.05	1,896.50	100.00	100.00	0.00	0.00	0.00
52104 · Office Equipment	0.00	0.00	200.00	200.00	0.00	0.00	0.00
52105 · Zoning Enforcement Off Salary	16,501.94	8,130.69	9,000.00	9,540.00	(540.00)	3,915.50	6,712.29
52106 · PZC Clerk Salary	0.00	0.00	500.00	530.00	(30.00)	0.00	0.00
Total 4153 · PLANNING & ZONING	41,542.97	20,164.19	19,000.00	19,570.00	(570.00)	6,423.13	10,065.63
4163 · INLAND WETLANDS							
52200 · Dues/Subscriptions	0.00	0.00	100.00	100.00	0.00	0.00	0.00
52201 · DEP	0.00	0.00	100.00	100.00	0.00	0.00	0.00
52202 · Wetland Officer Salary	5,087.94	5,087.94	5,215.20	5,215.20	0.00	4,469.04	7,661.21
52203 · IWWC Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52204 · Legal Notices	0.00	247.32	150.00	250.00	(100.00)	0.00	0.00
Total 4163 · INLAND WETLANDS	5,087.94	5,335.26	5,565.20	5,665.20	(100.00)	4,469.04	7,661.21
4213 · BUILDING DEPARTMENT							
52300 · Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52301 · Mileage	721.80	446.32	1,250.00	1,000.00	250.00	0.00	0.00
52303 · Dues/Subscriptions	135.00	0.00	0.00	0.00	0.00	0.00	0.00
52302 · Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52304 · ST of CT Fees	0.00	527.13	500.00	300.00	200.00	105.64	181.10
52305 · Building Inspector Salary	14,505.92	10,162.71	10,600.00	11,236.00	(636.00)	5,538.45	9,494.49
52306 · Building Clerk	1,481.92	1,084.16	0.00	0.00	0.00	0.00	0.00
Total 4213 · BUILDING DEPARTMENT	16,844.64	12,220.32	12,350.00	12,536.00	(186.00)	5,644.09	9,675.59
4155 · BOARD OF ASSESSMENT APPEALS							
52400 · Legal Notices	304.97	340.08	0.00	0.00	0.00	0.00	0.00
Total 4155 · BOARD OF ASSESSMENT APPEALS	304.97	340.08	0.00	0.00	0.00	0.00	0.00
4525 · Economic Devel Commission							
53800 · Mailings	112.11	0.00	350.00	0.00	350.00	0.00	0.00
53801 · Supplies	0.00	0.00	200.00	0.00	200.00	0.00	0.00
53802 · Events	0.00	0.00	175.00	0.00	175.00	0.00	0.00
53803 · Membership & Education	0.00	0.00	175.00	0.00	175.00	0.00	0.00
Total 4525 · Economic Devel Commission	112.11	0.00	900.00	0.00	900.00	0.00	0.00
4599 · CULTURAL & RECREATION							
52500 · Cultural Events	1,400.00	818.00	1,261.00	2,800.00	(1,539.00)	2,025.72	2,025.72
52501 · Sanitation	40.00	50.00	824.50	300.00	524.50	0.00	0.00
52502 · Bowers Park Maintenance	0.00	500.00	970.00	1,000.00	(30.00)	1,159.33	1,159.33
52503 · Sports/Athletics	0.00	0.00	485.00	0.00	485.00	961.00	961.00
52504 · Memorial Day Events	165.56	583.84	485.00	500.00	(15.00)	0.00	0.00
Total 4599 · CULTURAL & RECREATION	1,605.56	1,951.84	4,025.50	4,600.00	(574.50)	4,146.05	4,146.05
4501 · LIBRARY							
52600 · Directors Salary	17,069.40	17,318.28	19,393.00	20,289.60	(896.60)	11,274.88	19,328.37
52601 · Asst Salary	11,981.13	10,065.50	17,320.45	18,122.00	(801.55)	6,810.76	11,675.59
52602 · Janitorial Salary	2,033.60	1,292.32	4,194.30	4,380.00	(185.70)	941.54	1,614.07
52603 · Professional Development	157.99	157.99	250.00	250.00	0.00	0.00	0.00
52604 · Fire Alarm Contract	648.00	684.00	675.00	700.00	(25.00)	0.00	0.00
52605 · Telephone	1,139.65	1,194.62	1,164.00	1,300.00	(136.00)	562.26	963.87
52606 · Office Supplies	667.10	297.55	500.00	500.00	0.00	150.91	258.70
52607 · Janitorial Supplies	68.26	115.09	150.00	150.00	0.00	90.05	154.37
52608 · Library Books	2,595.99	2,427.63	2,500.00	2,500.00	0.00	1,459.84	2,502.58
52609 · Electronic Materials	564.29	157.98	450.00	450.00	0.00	372.89	639.24
52611 · Library Software	2,115.12	2,115.12	2,215.00	2,215.00	0.00	0.00	0.00
52612 · Dues/CT Library	170.00	170.00	175.00	175.00	0.00	170.00	291.43

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)	FY22 YTD Jan 31, 2021	FY22 extrapolation
52613 · Catalogue Support	350.00	350.00	350.00	375.00	(25.00)	350.00	350.00
52614 · Internet Services	1,632.34	1,590.00	1,680.00	1,680.00	0.00	783.00	1,342.29
52615 · Library Programs	217.41	80.37	150.00	150.00	0.00	134.61	230.76
52616 · Computers/Servers/Printers	655.64	945.41	480.00	480.00	0.00	42.00	72.00
52617 · Mileage	74.75	0.00	200.00	200.00	0.00	0.00	0.00
Total 4501 · LIBRARY	42,140.67	38,961.86	51,846.75	53,916.60	(2,069.85)	23,142.74	39,423.27
4300 · PUBLIC WORKS							
52700 · Part Time Seasonal	6,875.58	7,362.80	7,758.23	8,480.00	(721.77)	4,353.69	7,463.47
52701 · Overtime	3,930.01	6,246.68	10,936.75	11,592.96	(656.21)	3,276.91	5,617.56
52702 · Snow Removal - Contractual	1,890.00	3,230.00	5,820.00	5,820.00	0.00	0.00	0.00
52703 · Tree Trimming	2,950.00	9,900.00	3,000.00	3,000.00	0.00	1,700.00	2,914.29
52704 · Salt/Sand (PY)	8,181.42	16,604.81	20,000.00	20,000.00	0.00	4,090.63	7,012.51
52705 · Safety Clothing Allowance	285.28	306.21	300.00	300.00	0.00	0.00	0.00
52706 · Other Fuels	1,731.82	2,121.68	1,500.00	2,000.00	(500.00)	10,099.17	10,099.17
52707 · Cemeteries	1,809.98	1,835.49	0.00	0.00	0.00	3,030.24	3,030.24
52708 · New Equipment	1,586.08	818.20	1,500.00	1,500.00	0.00	259.89	445.53
52709 · Vehicle Maintenance	5,721.78	6,037.49	6,000.00	6,000.00	0.00	3,371.76	5,780.16
52710 · Equipment Maintenance	5,067.84	6,262.26	7,500.00	7,500.00	0.00	4,809.10	8,244.17
52711 · Diesel/Gasoline	30,653.85	19,306.32	23,000.00	19,500.00	3,500.00	5,538.07	9,493.83
52712 · Highway Supervisor Salary	8,089.12	8,089.12	8,291.23	8,788.70	(497.47)	5,094.47	8,733.38
52713 · Foreman Salary	54,602.04	52,944.12	60,030.63	62,400.00	(2,369.37)	34,864.91	59,768.42
52714 · Annuity - Foreman	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00	0.00
52715 · Road Asst Salary	37,704.09	39,925.74	51,100.00	52,000.00	(900.00)	22,626.50	38,788.29
52716 · Annuity	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52717 · Capital Improvements Roads	62,346.15	65,670.58	75,000.00	75,000.00	0.00	0.00	0.00
52718 · Maintenance Roads/Other	11,089.43	14,253.62	15,000.00	15,000.00	0.00	7,040.82	12,069.98
52719 · Capital Non-Recurring DPW	5,000.00	5,000.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00
52721 · LoCIP Projects		0.00	63,321.00	84,428.00			
52720 · Telephone	1,103.93	1,076.40	1,100.00	1,200.00	(100.00)	816.43	1,399.59
52724 · Protective Gear/Clothing	159.51	75.00	500.00	500.00	0.00	0.00	0.00
52725 · In-Kind Services - SES	800.64	413.34	0.00	0.00	0.00	58.82	58.82
Total 4300 · PUBLIC WORKS	253,578.55	269,479.86	383,657.84	407,009.66	(2,244.82)	131,031.41	200,919.41
4399 · BUILDING MAINTENANCE							
52816 · Certification	120.00	120.00	120.00	120.00	0.00	0.00	0.00
52800 · Building Maintenance Salary	1,206.98	1,748.04	2,091.00	2,216.46	(125.46)	841.50	1,442.57
52801 · ST of CT Boiler Permits	160.00	400.00	400.00	400.00	0.00	160.00	274.29
52802 · Mileage	0.00	0.00	100.00	100.00	0.00	0.00	0.00
52803 · Pest Control	675.00	1,325.00	900.00	900.00	0.00	225.00	385.71
52804 · Bldg Maint - Grange Hall	70.35	470.35	1,000.00	1,000.00	0.00	0.00	0.00
52805 · Bldg Maint - Town Misc	0.00	54.60	9,000.00	9,000.00	0.00	16.56	28.39
52807 · Bldg Maint - Public Safety Bldg	1,145.16	2,983.99	1,250.00	2,500.00	(1,250.00)	2,865.96	2,865.96
52809 · Non-Recurring Bldg Renovations	8,808.00	0.00	60,000.00	60,000.00	0.00	60,000.00	60,000.00
52810 · Bldg Maint - Town Hall	1,795.27	2,000.72	3,000.00	3,000.00	0.00	943.56	1,617.53
52811 · Bldg Maint - New Town Garage	680.16	691.40	1,000.00	1,000.00	0.00	944.73	1,619.54
52812 · Bldg Maint - Old Town Garage	79.35	577.67	1,000.00	1,000.00	0.00	0.00	0.00
52813 · Bldg Maint - Old Fire Station	281.53	3,373.01	1,000.00	1,000.00	0.00	1,024.07	1,024.07
52814 · Bldg Maint - Library	855.25	2,203.77	1,500.00	1,500.00	0.00	1,521.89	1,521.89
52815 · Community Room Maintenance	1,098.07	1,345.00	1,500.00	1,500.00	0.00	0.00	0.00
Total 4399 · BUILDING MAINTENANCE	16,975.12	17,293.55	83,861.00	85,236.46	(1,375.46)	68,543.27	70,779.95
8601 · UTILITIES-ELECTRIC							
52900 · Grange Hall	536.92	533.53	600.00	600.00	0.00	311.22	533.52
52901 · Public Safety Complex	13,625.93	10,141.12	10,000.00	10,000.00	0.00	4,260.21	7,303.22
52902 · Town Hall	5,028.55	5,010.30	5,200.00	5,200.00	0.00	2,429.12	4,164.21
52903 · New Town Garage	1,888.06	2,485.82	3,000.00	3,000.00	0.00	1,188.60	2,037.60
52904 · Old Town Garage	516.75	562.44	600.00	600.00	0.00	265.63	455.37
52905 · Library	5,880.09	4,899.32	6,000.00	6,500.00	(500.00)	3,845.88	6,592.94
52906 · Street Lighting	3,033.59	3,411.56	3,500.00	3,500.00	0.00	1,943.16	3,331.13
52907 · Town Green	547.05	529.46	600.00	600.00	0.00	316.65	542.83
52908 · Bowers Park	558.20	528.00	600.00	600.00	0.00	342.54	587.21
Total 8601 · UTILITIES-ELECTRIC	31,615.14	28,101.55	30,100.00	30,600.00	(500.00)	14,903.01	25,548.03
8602 · UTILITIES-HEAT							
53000 · Oil - Grange Hall	1,035.57	0.00	1,000.00	1,300.00	(300.00)	0.00	0.00
53001 · Oil - Library	3,778.47	4,943.44	4,000.00	5,200.00	(1,200.00)	2,070.18	3,548.88
53002 · Oil - Public Works	2,402.68	3,261.15	3,000.00	3,900.00	(900.00)	1,011.35	1,733.74
53003 · Oil - Town Hall	2,529.01	4,100.20	3,000.00	3,900.00	(900.00)	860.69	1,475.47
53004 · Oil - Public Safety Complex	6,806.97	7,127.59	5,500.00	7,150.00	(1,650.00)	2,571.95	4,409.06
Total 8602 · UTILITIES-HEAT	16,552.70	19,432.38	16,500.00	21,450.00	(4,950.00)	6,514.17	11,167.15
4200 · PUBLIC SAFETY DEPT							
53115 · Ambulance/Fire Equipment	120.00	0.00		0.00	0.00	0.00	0.00
53120 · Fire Truck Lease Payment	0.00	40,290.45	40,290.45	40,291.00	(0.55)	40,290.45	40,290.45
53101 · Non-Recurring	8,000.00	8,000.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00
53100 · EMD In-Kind Services	3,734.35	2,835.17	3,000.00	4,000.00	(1,000.00)	2,380.85	4,081.46
53102 · Fire/EMS Service	76,490.00	84,799.00	84,799.00	91,790.00	(6,991.00)	67,838.60	116,294.74
53103 · 9-1-1 Dispatch	3,761.26	3,974.89	4,171.00	4,796.42	(625.42)	4,170.90	7,150.11
53104 · Paramedic Program Services	1,710.00	1,710.00	1,700.00	1,700.00	0.00	1,282.50	2,198.57
53105 · Office of Fire Marshall Service	496.45	335.00	1,500.00	1,500.00	0.00	375.00	642.86
53110 · Ambulance Transport	137,008.85	138,170.41	157,228.10	165,000.00	(7,771.90)	80,326.00	137,701.71
53112 · Volunteer Stipend	6,000.00	0.00		0.00	0.00	0.00	0.00

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)	FY22 YTD Jan 31, 2021	FY22 extrapolation
Total 4200 · PUBLIC SAFETY DEPT	237,320.91	280,114.92	305,688.55	322,077.42	(16,388.87)	209,664.30	321,359.90
4215 · ANIMAL CONTROL							
53400 · Mileage	0.00	0.00		0.00	0.00	0.00	0.00
53401 · Supplies	0.00	0.00		0.00	0.00	0.00	0.00
53402 · Animal Housing	275.00	0.00		0.00	0.00	0.00	0.00
53403 · Miscellaneous	13.40	0.00	5,267.00	0.00	5,267.00	0.00	0.00
53404 · Salary	3,842.00	3,844.88		0.00	0.00	147.88	147.88
NECCOG Animal Control				5,200.80	(5,200.80)	5,266.80	5,266.80
Total 4215 · ANIMAL CONTROL	4,130.40	3,844.88	5,267.00	5,200.80	66.20	5,414.68	5,414.68
8400 · TRANSFER STATION							
53500 · Transfer Operations	19,190.16	18,103.04	22,000.00	22,000.00	0.00	9,621.43	16,493.88
53501 · Rental of Land & Building	15,292.00	15,768.00	16,000.00	16,500.00	(500.00)	12,144.00	20,818.29
53502 · Disposal - Willi Waste	49,991.71	48,711.72	50,000.00	50,000.00	0.00	26,606.12	45,610.49
53503 · Container Transit	20,103.74	21,288.00	20,000.00	20,000.00	0.00	11,462.40	19,649.83
53504 · Dues & Fees Mid-Neroc Transfer	1,482.69	1,724.21	1,100.00	1,100.00	0.00	238.23	408.39
Total 8400 · TRANSFER STATION	106,060.30	105,594.97	109,100.00	109,600.00	(500.00)	60,072.18	102,980.88
9100 · Declared Emergency Expenses							
91000 · Declared Emergency Expenses			5,000.00	5,000.00	0.00	0.00	0.00
91100 · Tropical Storm Isaias	0.00	902.29			0.00	0.00	0.00
91001 · COVID-19 Cleaning/Janitorial	1,031.19	0.00			0.00	0.00	0.00
91002 · COVID-19 Technology Expenses	3,426.10	2,864.20			0.00	0.00	0.00
91003 · COVID-19 Employee costs	6,203.62	0.00			0.00	0.00	0.00
91009 · COVID-19 Misc Expenses	6,736.37	1,074.03			0.00	198.00	198.00
Total 9100 · Declared Emergency Expenses	17,397.28	4,840.52	5,000.00	5,000.00	0.00	198.00	198.00
4803 · INTEREST/PAYMENT DEBT							
53600 · Int (2.5mil) 5/15/07-SES	46,218.78	41,062.52	35,907.00	30,800.00	5,107.00	17,953.13	35,907.00
53601 · Int (\$1.3mil) 4/20/11-SES	13,912.01	11,781.95	9,554.00	7,600.00	1,954.00	7,493.18	9,554.00
Total 4803 · INTEREST/PAYMENT DEBT	60,130.79	52,844.47	45,461.00	38,400.00	7,061.00	25,446.31	45,461.00
4801 · PRINCIPAL/PAYMENT OF DEBT							
53700 · SES 2.5 MM Bond	125,000.00	125,000.00	125,000.00	150,000.00	(25,000.00)	0.00	125,000.00
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	90,000.00	90,000.00	0.00	67,500.00	90,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	215,000.00	215,000.00	215,000.00	240,000.00	(25,000.00)	67,500.00	215,000.00
Total Expense	1,443,777.08	1,452,461.77	1,727,239.13	1,801,605.77	-48,913.64	889,426.74	1,442,435.23
Other Income/Expense							
Other Expense							
69999 · Previous Year Adjustments	-6,228.31	-860.33	0.00	0.00	0.00	-3,638.78	(3,638.78)
71000 · Transfers to Reserves			0.00	0.00	0.00	0.00	0.00
4701 · SES EXPENDITURES							
54000 · Scotland Elementary	2,192,239.00	2,269,807.00	2,364,997.00	2,364,997.00	0.00	1,082,043.05	2,364,997.00
4701 · SES EXPENDITURES - Other	47,814.00	27,750.00		0.00	0.00	0.00	0.00
Total 4701 · SES EXPENDITURES	2,240,053.00	2,297,557.00	2,364,997.00	2,364,997.00	0.00	1,082,043.05	2,364,997.00
4702 · PHHS - OTHER EXPENDITURES							
55000 · Parish Hill Transportation	78,114.00	80,464.00	82,814.00	90,000.00	(7,186.00)	33,125.60	82,814.00
55001 · Regional District 11	2,476,631.00	2,346,993.99	2,107,351.93	1,964,331.00	143,020.93	1,337,754.11	2,107,351.93
Total 4702 · PHHS - OTHER EXPENDITURES	2,554,745.00	2,427,457.99	2,190,165.93	2,054,331.00	135,834.93	1,370,879.71	2,190,165.93
Total Other Expense	4,788,569.69	4,724,154.66	4,555,162.93	4,419,328.00	135,834.93	2,449,283.98	4,551,524.15
TOTAL EXPENSES	6,232,346.77	6,176,616.43	6,282,402.06	6,220,933.77	61,468.29	3,338,710.72	(4,551,524.15)
Net Income	145,747.65	122,171.23	-463,491.48	-157,082.06	-306,409.42	1,542,564.79	(4,551,524.15)
TOTAL SALARIES			518,696.62	546,145.81		275,930.64	
PROPOSED MILL RATE							
RE/PP (current 39)				39			
Motor Vehicle (current 38)				32.46			
GRAND LIST					Prior GL		
Real Estate				95,603,160	95,282,330		
Personal Property				4,218,499	3,927,014		
Motor Vehicles				15,825,782	13,059,820		
				115,647,441	112,269,164		
TAX REVENUE							
Real Estate				3,728,523.24			
Personal Property				164,521.46			
Motor Vehicles				513,704.88			
Proposed Salary Increase				6.0%			