

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	Jul - Nov 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	2,500.00	-2,500.00
46101 · Interest Income	13,095.38	2,000.00	11,095.38
47210 · Lease of 6 Huntington Road	1,750.00	4,200.00	-2,450.00
48850 · Miscellaneous Income - TOS	13,870.33	1,000.00	12,870.33
48855 · Settlement/EA Income	833.32	2,500.00	-1,666.68
44867 · Gas/Diesel Reimbursement SES	1,575.95	5,000.00	-3,424.05
48990 · CIRMA Equity Distribution	4,254.00	1,500.00	2,754.00
Total GENERAL REVENUE	35,378.98	18,700.00	16,678.98
TAX REVENUE			
41104 · Current Year Tax Revenue	2,480,572.55	4,406,749.58	-1,926,177.03
41105 · Back Taxes	33,800.33	30,000.00	3,800.33
41106 · Current year liens and fees	-25.00	0.00	-25.00
41107 · Back Tax Liens and Fees	192.00	500.00	-308.00
41204 · Refunds of Overpayments	-1,082.96	0.00	-1,082.96
41301 · Non-refundable overpayments	1.10	0.00	1.10
41901 · Interest on Current Levy	3,439.52	10,000.00	-6,560.48
41902 · Interest on Back Taxes/Levies	6,704.90	10,000.00	-3,295.10
Total TAX REVENUE	2,523,602.44	4,457,249.58	-1,933,647.14
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	375.00	150.00	225.00
44104 · Copies - Town Clerk	1,102.25	2,500.00	-1,397.75
44106 · Building Department	14,316.67	5,000.00	9,316.67
44107 · Wetland Recording Fees	300.00	0.00	300.00
44108 · State Recording Fees	3,268.00	5,000.00	-1,732.00
44109 · Conveyances	17,019.66	7,500.00	9,519.66
44110 · Pistol Permits	543.00	1,000.00	-457.00
44111 · Transfer Station Permit Fees	8,534.00	10,000.00	-1,466.00
44113 · License Fees - All	126.00	250.00	-124.00
Total DEPARTMENTAL REVENUE	45,584.58	31,400.00	14,184.58
STATE GRANTS			
49131 · Absentee Ballots Support Grant	1,000.00		
49150 · Municipal Transition Grant	93,994.00	93,994.00	0.00
49142 · ARPA/SLFRF Rev Loss transfer in	0.00	44,269.12	-44,269.12
43601 · PILOT - Tiered Reimbursement	16,600.00	18,154.00	-1,554.00
43602 · LoCIP-Local Capitol Improvement	0.00	84,553.00	-84,553.00
43603 · Department of Education	318,668.00	1,274,671.00	-956,003.00
43604 · State/Judicial Branch	75.00	100.00	-25.00
43610 · Mash. Pequot & Mohegan Fund	0.00	11,620.00	-11,620.00
43612 · DEMHS Grant/Income	1,561.87		
49101 · Municipal Revenue Sharing	35,057.57		

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
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
49120 · St. tax relief - disabled exemp	0.00	500.00	-500.00
49125 · State tax relief veterans	0.00	1,500.00	-1,500.00
Total STATE GRANTS	<u>486,416.44</u>	<u>1,556,502.12</u>	<u>-1,070,085.68</u>
Total Income	<u>3,090,982.44</u>	<u>6,063,851.70</u>	<u>-2,972,869.26</u>
Gross Profit	<u>3,090,982.44</u>	<u>6,063,851.70</u>	<u>-2,972,869.26</u>
Expense			
4111 · SELECTMEN			
51000 · 1st. Selectman Salary	14,143.30	36,772.60	-22,629.30
51002 · 2nd. Selectman Salary	0.00	2,302.30	-2,302.30
51003 · 3rd. Selectman Salary	44.27	2,302.30	-2,258.03
51004 · Administrative Assistant Salary	7,645.60	21,495.32	-13,849.72
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	843.12	1,000.00	-156.88
51008 · Counsel	1,139.23	10,000.00	-8,860.77
51009 · Miscellaneous	914.08	500.00	414.08
Total 4111 · SELECTMEN	<u>24,729.60</u>	<u>74,572.52</u>	<u>-49,842.92</u>
4141 · TOWN HALL			
51111 · Phone Service (Town Hall)	1,392.30	3,600.00	-2,207.70
51100 · Janitorial Salary	1,351.15	3,537.88	-2,186.73
51101 · Office Supplies	1,944.08	4,000.00	-2,055.92
51102 · Water	96.00	300.00	-204.00
51103 · Copiers	74.10	500.00	-425.90
51104 · Fire Alarm Contract	564.46	1,300.00	-735.54
51105 · Janitorial Supplies	271.89	250.00	21.89
51106 · Internet Services	628.68	1,200.00	-571.32
51107 · Web Page	0.00	1,700.00	-1,700.00
51108 · Information Technology Support	4,906.42	9,600.00	-4,693.58
51109 · Postage	1,144.07	3,100.00	-1,955.93
Total 4141 · TOWN HALL	<u>12,373.15</u>	<u>29,087.88</u>	<u>-16,714.73</u>
4112 · ADMINISTRATION/OTHER			
51207 · Reverse 911 system	0.00	4,500.00	-4,500.00
51201 · Dues/Subscriptions	5,986.20	6,800.00	-813.80
51202 · Alcohol & Drug Testing CCM D&A	0.00	200.00	-200.00
51203 · Probate	600.00	600.00	0.00
51204 · Auditor-Contractual	16,600.00	13,700.00	2,900.00
51205 · Social Security Tax -Town Share	14,363.48	41,847.74	-27,484.26
51206 · CT Unemployment Reimbursements	0.00	1,000.00	-1,000.00

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 4112 · ADMINISTRATION/OTHER	37,549.68	68,647.74	-31,098.06
4199 · INSURANCE & BONDS TOTAL			
51305 · Cybersecurity	0.00	5,000.00	-5,000.00
51300 · Workers Compensation	12,863.20	26,374.18	-13,510.98
51301 · Employee Medical (Town Share)	14,898.12	29,959.44	-15,061.32
51302 · Liability & Umbrella	9,735.51	19,471.00	-9,735.49
51304 · Bonds/Blanket Crime	755.00	1,000.00	-245.00
Total 4199 · INSURANCE & BONDS TOTAL	38,251.83	81,804.62	-43,552.79
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	4,609.80	9,219.60	-4,609.80
51401 · Dial-A-Ride	3,632.00	3,500.00	132.00
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	1,430.00	-1,430.00
51405 · Sexual Assault Crisis Center	500.00	500.00	0.00
51406 · Green Valley	0.00	500.00	-500.00
Total 4427 · HEALTH & WELFARE TOTAL	9,949.80	17,357.60	-7,407.80
4147 · TOWN CLERK			
51500 · Town Clerk Salary	9,250.10	25,011.23	-15,761.13
51501 · Professional Services (TC)	49.47	400.00	-350.53
51502 · Professional Development	187.29	600.00	-412.71
51503 · Legal Notices	0.00	2,500.00	-2,500.00
51504 · Repairs/Binding Old Records	0.00	400.00	-400.00
51505 · Mileage	64.94	205.00	-140.06
51506 · Office Supplies	29.75		
51507 · Miscellaneous	0.00	600.00	-600.00
51508 · Software	3,248.00	10,944.00	-7,696.00
51510 · Dues/Subscriptions	0.00	200.00	-200.00
51511 · Town Clerk Asst Salary	1,866.00		
51512 · Town Clerk Grant expenditures	5,694.40	5,500.00	194.40
Total 4147 · TOWN CLERK	20,389.95	46,360.23	-25,970.28
4135 · TAX COLLECTOR			
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	434.92	2,100.00	-1,665.08
51605 · Office Supplies	0.00	750.00	-750.00
51606 · Miscellaneous	0.00	300.00	-300.00
51607 · Computer Program Services	4,758.76	7,020.79	-2,262.03
51608 · Dues/Subscriptions	99.70	100.00	-0.30
51610 · Windham Tax Collection Service	9,251.54	18,003.08	-8,751.54
Total 4135 · TAX COLLECTOR	14,544.92	28,423.87	-13,878.95
4117 · FINANCE DEPARTMENT			

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	Jul - Nov 22	Budget	\$ Over Budget
51710 · Treasurer Salary	6,360.00	16,536.00	-10,176.00
51720 · Bookkeeper Salary	8,144.63	23,400.00	-15,255.37
51730 · Financial Program/Training	946.37	1,800.00	-853.63
51740 · Miscellaneous	18.00	100.00	-82.00
Total 4117 · FINANCE DEPARTMENT	15,469.00	41,836.00	-26,367.00
4131 · ASSESSOR			
51900 · Assessor Salary	8,117.54	21,105.27	-12,987.73
51901 · Professional Development	0.00	150.00	-150.00
51902 · Mileage	28.13	50.00	-21.87
51903 · Office Supplies	240.16		
51904 · MV Pricing Guide.	0.00	972.00	-972.00
51905 · Tax Maps (Assessor)	0.00	1,000.00	-1,000.00
51906 · Office Equipment (Computer)	57.31	200.00	-142.69
51907 · Software (Quality Data, Vision)	7,761.09	8,541.50	-780.41
51908 · Dues/Subscriptions	250.00	690.00	-440.00
51909 · Revaluation	5,750.00	5,750.00	0.00
51910 · Web Hosting - Vision Gov	669.37	670.00	-0.63
51930 · Legal Notices	405.06	500.00	-94.94
Total 4131 · ASSESSOR	23,278.66	39,628.77	-16,350.11
4197 · ELECTIONS			
52000 · Election Day Expense	187.68	240.00	-52.32
52001 · Professional Development	0.00	1,560.00	-1,560.00
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subcriptions	180.00	150.00	30.00
52007 · Registrar Salaries	3,440.26	8,045.54	-4,605.28
52008 · Assistant Registrar Salaries	0.00	1,920.93	-1,920.93
52009 · Election Workers Salaries	2,512.95	2,211.03	301.92
52010 · Moderator Salaries	630.38	1,714.50	-1,084.12
52011 · Office Supplies	1,234.84	0.00	1,234.84
52012 · Ballots	2,023.61	2,190.00	-166.39
52013 · Equipment	1,452.90	2,650.00	-1,197.10
Total 4197 · ELECTIONS	11,662.62	20,982.00	-9,319.38
4153 · PLANNING & ZONING			
52110 · Affordable Housing Grant Exp	3,000.00		
52100 · Counsel	2,073.50	8,000.00	-5,926.50
52101 · Legal Notices	343.74	1,000.00	-656.26
52102 · Mileage	0.00	200.00	-200.00
52103 · Miscellaneous	0.00	100.00	-100.00
52104 · Office Equipment	0.00	200.00	-200.00
52105 · Zoning Enforcement Off Salary	2,879.25	9,540.00	-6,660.75
52106 · PZC Clerk Salary	0.00	530.00	-530.00

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Total 4153 · PLANNING & ZONING	8,296.49	19,570.00	-11,273.51
4163 · INLAND WETLANDS			
52204 · Legal Notices	225.85	250.00	-24.15
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	100.00	-100.00
52202 · Wetland Officer Salary	2,074.30	5,528.11	-3,453.81
Total 4163 · INLAND WETLANDS	2,300.15	5,978.11	-3,677.96
4213 · BUILDING DEPARTMENT			
52301 · Mileage	0.00	1,000.00	-1,000.00
52304 · ST of CT Fees	0.00	300.00	-300.00
52305 · Building Inspector Salary	3,913.80	11,236.00	-7,322.20
Total 4213 · BUILDING DEPARTMENT	3,913.80	12,536.00	-8,622.20
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	1,650.00	2,800.00	-1,150.00
52501 · Sanitation	0.00	300.00	-300.00
52502 · Bowers Park Maintenance	0.00	1,000.00	-1,000.00
52504 · Memorial Day Events	0.00	500.00	-500.00
Total 4599 · CULTURAL & RECREATION	1,650.00	4,600.00	-2,950.00
4501 · LIBRARY			
52600 · Directors Salary	7,081.80	20,556.58	-13,474.78
52601 · Asst Salary	5,486.82	18,359.68	-12,872.86
52602 · Janitorial Salary	1,626.78	4,445.96	-2,819.18
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	700.00	-700.00
52605 · Telephone	767.77	1,300.00	-532.23
52606 · Office Supplies	116.39	500.00	-383.61
52607 · Janitorial Supplies	71.24	150.00	-78.76
52608 · Library Books	1,775.10	2,500.00	-724.90
52609 · Electronic Materials	28.58	450.00	-421.42
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	375.00	-25.00
52614 · Internet Services	391.50	1,680.00	-1,288.50
52615 · Library Programs	0.00	150.00	-150.00
52616 · Computers/Servers/Printers	398.22	480.00	-81.78
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	18,264.20	54,487.22	-36,223.02
4300 · PUBLIC WORKS			
52726 · Propane for buses	10,980.00	0.00	10,980.00
52721 · LoCIP Projects	55,647.02	84,428.00	-28,780.98
52700 · Part Time Seasonal	3,499.70	8,480.00	-4,980.30

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
 July through November 2022

	Jul - Nov 22	Budget	\$ Over Budget
52701 · Overtime	560.94	11,592.96	-11,032.02
52702 · Snow Removal - Contractual	0.00	5,820.00	-5,820.00
52703 · Tree Trimming	6,350.00	3,000.00	3,350.00
52704 · Salt/Sand (PY)	0.00	20,000.00	-20,000.00
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	1,413.56	2,000.00	-586.44
52707 · Cemeteries	1,470.76	0.00	1,470.76
52708 · New Equipment	0.00	1,500.00	-1,500.00
52709 · Vehicle Maintenance	2,494.07	6,000.00	-3,505.93
52710 · Equipment Maintenance	8,757.53	7,500.00	1,257.53
52711 · Diesel/Gasoline	9,794.81	19,500.00	-9,705.19
52712 · Highway Supervisor Salary	3,380.20	8,788.70	-5,408.50
52713 · Foreman Salary	22,650.00	62,400.00	-39,750.00
52714 · Annuity - Foreman	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	20,250.00	52,000.00	-31,750.00
52717 · Capitol Improvements Roads	3,526.04	75,000.00	-71,473.96
52718 · Maintenance Roads/Other	7,568.81	15,000.00	-7,431.19
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	0.00
52720 · Telephone	632.84	1,200.00	-567.16
52724 · Protective Gear/Clothing	268.81	500.00	-231.19
52725 · In-Kind Services - SES	695.00	0.00	695.00
Total 4300 · PUBLIC WORKS	181,940.09	407,009.66	-225,069.57
4399 · BUILDING MAINTENANCE			
52816 · Certification	0.00	120.00	-120.00
52800 · Building Maintenance Salary	1,445.84	2,216.46	-770.62
52801 · ST of CT Boiler Permits	0.00	400.00	-400.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	0.00	900.00	-900.00
52804 · Bldg Maint - Grange Hall	0.00	1,000.00	-1,000.00
52805 · Bldg Maint - Town Misc	1,469.04	9,000.00	-7,530.96
52807 · Bldg Maint - Public Safety Bldg	163.00	2,500.00	-2,337.00
52810 · Bldg Maint - Town Hall	1,376.47	3,000.00	-1,623.53
52811 · Bldg Maint - New Town Garage	498.06	1,000.00	-501.94
52812 · Bldg Maint - Old Town Garage	50.23	1,000.00	-949.77
52813 · Bldg Maint - Old Fire Station	0.00	1,000.00	-1,000.00
52814 · Bldg Maint - Library	893.22	1,500.00	-606.78
52815 · Community Room Maintenance	0.00	1,500.00	-1,500.00
52809 · Non-Recurring Bldg Renovations	60,000.00	60,000.00	0.00
Total 4399 · BUILDING MAINTENANCE	65,895.86	85,236.46	-19,340.60
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	223.63	600.00	-376.37
52901 · Public Safety Complex	3,970.18	10,000.00	-6,029.82
52902 · Town Hall	1,454.30	5,200.00	-3,745.70
52903 · New Town Garage	736.32	3,000.00	-2,263.68

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
52904 · Old Town Garage	220.00	600.00	-380.00
52905 · Library	2,908.94	6,500.00	-3,591.06
52906 · Street Lighting	1,309.37	3,500.00	-2,190.63
52907 · Town Green	221.21	600.00	-378.79
52908 · Bowers Park	220.00	600.00	-380.00
Total 8601 · UTILITIES-ELECTRIC	11,263.95	30,600.00	-19,336.05
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	1,300.00	-1,300.00
53001 · Oil - Library	2,277.80	5,200.00	-2,922.20
53002 · Oil - Public Works	657.73	3,900.00	-3,242.27
53003 · Oil - Town Hall	1,845.31	3,900.00	-2,054.69
53004 · Oil - Public Safety Complex	3,044.40	7,150.00	-4,105.60
Total 8602 · UTILITIES-HEAT	7,825.24	21,450.00	-13,624.76
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	0.00	4,000.00	-4,000.00
53101 · Non-Recurring	13,000.00	13,000.00	0.00
53102 · Fire/EMS Service	58,274.00	91,790.00	-33,516.00
53103 · 9-1-1 Dispatch	4,796.42	4,796.42	0.00
53104 · Paramedic Program Services	855.00	1,700.00	-845.00
53105 · Office of Fire Marshall Service	0.00	1,500.00	-1,500.00
53110 · Ambulance Transport	59,974.00	165,000.00	-105,026.00
53120 · Fire Truck Lease Payment	40,290.45	40,291.00	-0.55
Total 4200 · PUBLIC SAFETY DEPT	177,189.87	322,077.42	-144,887.55
4215 · ANIMAL CONTROL			
53405 · NECCOG Animal Control	5,200.80	5,200.80	0.00
Total 4215 · ANIMAL CONTROL	5,200.80	5,200.80	0.00
8400 · TRANSFER STATION			
53500 · Transfer Operations	8,990.80	22,000.00	-13,009.20
53501 · Rental of Land & Building	4,048.00	17,568.00	-13,520.00
53502 · Disposal - Willi Waste	20,191.28	50,000.00	-29,808.72
53503 · Container Transit	9,196.32	20,000.00	-10,803.68
53504 · Dues & Fees Mld-Neroc Transfer	122.05	1,100.00	-977.95
Total 8400 · TRANSFER STATION	42,548.45	110,668.00	-68,119.55
9100 · Declared Emergency Expenses			
91000 · Declared Emergency-unreimbursed	0.00	5,000.00	-5,000.00
Total 9100 · Declared Emergency Expenses	0.00	5,000.00	-5,000.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	15,375.00	30,800.00	-15,425.00

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
July through November 2022

	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>
53601 · Int (\$1.3mil) 4/20/11-SES	4,067.89	7,600.00	-3,532.11
Total 4803 · INTEREST/PAYMENT DEBT	19,442.89	38,400.00	-18,957.11
4801 · PRINCIPAL/PAYMENT OF DEBT			
53700 · SES 2.5 MM Bond	0.00	150,000.00	-150,000.00
53701 · SES 1.3mm SI Loan	45,000.00	90,000.00	-45,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	45,000.00	240,000.00	-195,000.00
Total Expense	798,931.00	1,811,514.90	-1,012,583.90
Net Ordinary Income	2,292,051.44	4,252,336.80	-1,960,285.36
Other Income/Expense			
Other Expense			
69999 · Previous Year Adjustments	2,000.00	0.00	2,000.00
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	746,527.55	2,364,997.00	-1,618,469.45
Total 4701 · SES EXPENDITURES	746,527.55	2,364,997.00	-1,618,469.45
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	17,133.00	90,000.00	-72,867.00
55001 · Regional District 11	701,630.56	1,964,331.00	-1,262,700.44
Total 4702 · PHHS - OTHER EXPENDITURES	718,763.56	2,054,331.00	-1,335,567.44
Total Other Expense	1,467,291.11	4,419,328.00	-2,952,036.89
Net Other Income	-1,467,291.11	-4,419,328.00	2,952,036.89
Net Income	824,760.33	-166,991.20	991,751.53