

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

	Jul - Dec 21	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	0.00	3,000.00	-3,000.00
46101 · Interest Income	1,152.08	3,000.00	-1,847.92
47210 · Lease of 6 Huntington Road	2,450.00	4,200.00	-1,750.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	1,000.00	-1,000.00
48850 · Miscellaneous Income - TOS	81,787.87	0.00	81,787.87
48855 · Settlement/EA Income	624.99	0.00	624.99
44867 · Gas/Diesel Reimbursement SES	1,314.76	5,000.00	-3,685.24
48990 · CIRMA Equity Distribution	4,425.00	1,200.00	3,225.00
Total GENERAL REVENUE	91,754.70	17,400.00	74,354.70
TAX REVENUE			
41104 · Current Year Tax Revenue	2,911,911.94	4,365,437.58	-1,453,525.64
41105 · Back Taxes	56,222.10	30,000.00	26,222.10
41106 · Current year liens and fees	-15.00		
41107 · Back Tax Liens and Fees	149.00	500.00	-351.00
41204 · Refunds of Overpayments	-2,306.95		
41301 · Non-refundable overpayments	9.83		
41901 · Interest on Current Levy	5,279.91	10,000.00	-4,720.09
41902 · Interest on Back Taxes/Levies	9,393.27	10,000.00	-606.73
Total TAX REVENUE	2,980,644.10	4,415,937.58	-1,435,293.48
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	500.00	150.00	350.00
44104 · Copies - Town Clerk	2,248.50	2,000.00	248.50
44106 · Building Department	7,162.17	5,000.00	2,162.17
44108 · State Recording Fees	5,120.00	5,000.00	120.00
44109 · Conveyances	15,673.74	7,500.00	8,173.74
44110 · Pistol Permits	545.00	1,000.00	-455.00
44111 · Transfer Station Permit Fees	9,081.00	10,000.00	-919.00
44113 · License Fees - All	223.50	250.00	-26.50
Total DEPARTMENTAL REVENUE	40,553.91	30,900.00	9,653.91
STATE GRANTS			
43601 · PILOT - Tiered Reimbursement	18,154.00	18,154.00	0.00
43602 · LoCIP-Local Capitol Improvement	0.00	63,321.00	-63,321.00
43603 · Department of Education	318,668.00	1,230,287.00	-911,619.00
43604 · State/Judicial Branch	20.00	100.00	-80.00
43610 · State Grants Town/Indians	3,873.33	11,620.00	-7,746.67
43612 · DEMHS Grant/Income	0.00	1,500.00	-1,500.00
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	973.06	550.00	423.06

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49125 · State tax relief veterans	0.00	2,000.00	-2,000.00
49145 · Dept of Emergency Services	9,198.74		
Total STATE GRANTS	370,347.13	1,354,673.00	-984,325.87
Total Income	3,483,299.84	5,818,910.58	-2,335,610.74
Gross Profit	3,483,299.84	5,818,910.58	-2,335,610.74
Expense			
4111 · SELECTMEN			
51005 · UCONN Intern Program Costs	0.00	16,000.00	-16,000.00
51000 · 1st. Selectman Salary	18,647.24	34,691.13	-16,043.89
51002 · 2nd. Selectman Salary	1,085.99	2,171.98	-1,085.99
51003 · 3rd. Selectman Salary	1,085.99	2,171.98	-1,085.99
51004 · Administrative Assistant Salary	9,272.84	20,278.60	-11,005.76
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	0.00	1,000.00	-1,000.00
51008 · Counsel	4,188.75	10,000.00	-5,811.25
51009 · Miscellaneous	0.00	500.00	-500.00
Total 4111 · SELECTMEN	34,280.81	87,013.69	-52,732.88
4141 · TOWN HALL			
51111 · Phone Service (Town Hall)	1,121.52	3,600.00	-2,478.48
51100 · Janitorial Salary	1,734.70	3,372.25	-1,637.55
51101 · Office Supplies	2,771.71	4,000.00	-1,228.29
51102 · Water	0.00	300.00	-300.00
51103 · Copiers	128.25	300.00	-171.75
51104 · Fire Alarm Contract	606.10	1,300.00	-693.90
51105 · Janitorial Supplies	132.04	250.00	-117.96
51106 · Internet Services	501.41	1,080.00	-578.59
51107 · Web Page	1,580.00	2,000.00	-420.00
51108 · Information Technology Support	3,393.92	9,600.00	-6,206.08
51109 · Postage	1,060.35	3,100.00	-2,039.65
Total 4141 · TOWN HALL	13,030.00	28,902.25	-15,872.25
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	6,213.34	6,600.00	-386.66
51202 · Alcohol & Drug Testing CCM D&A	100.00	200.00	-100.00
51203 · Probate	565.00	565.00	0.00
51204 · Auditor-Contractual	13,450.00	13,450.00	0.00
51205 · Social Security Tax -Town Share	17,452.86	37,304.96	-19,852.10
51206 · CT Unemployment Reimbursements	74.53	1,200.00	-1,125.47
Total 4112 · ADMINISTRATION/OTHER	37,855.73	59,319.96	-21,464.23
4199 · INSURANCE & BONDS TOTAL			
51305 · Cybersecurity	0.00	4,700.00	-4,700.00

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51300 · Workers Compensation	19,296.35	25,606.00	-6,309.65
51301 · Employee Medical (Town Share)	14,208.93	25,984.80	-11,775.87
51302 · Liability & Umbrella	14,604.25	19,471.00	-4,866.75
51304 · Bonds/Blanket Crime	755.00	1,000.00	-245.00
Total 4199 · INSURANCE & BONDS TOTAL	48,864.53	76,761.80	-27,897.27
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	7,386.06	9,848.08	-2,462.02
51401 · Dial-A-Ride	3,543.00	3,543.00	0.00
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	1,300.00	-1,300.00
51405 · Sexual Assault Crisis Center	0.00	200.00	-200.00
Total 4427 · HEALTH & WELFARE TOTAL	12,137.06	17,099.08	-4,962.02
4147 · TOWN CLERK			
51500 · Town Clerk Salary	12,456.29	23,595.50	-11,139.21
51501 · Professional Services (TC)	56.10	400.00	-343.90
51502 · Professional Development	160.76	750.00	-589.24
51503 · Legal Notices	685.39	2,500.00	-1,814.61
51504 · Repairs/Binding Old Records	202.30	400.00	-197.70
51505 · Mileage	0.00	205.00	-205.00
51507 · Miscellaneous	911.73	400.00	511.73
51508 · Software	1,400.00	7,122.00	-5,722.00
51510 · Dues/Subscriptions	150.00	200.00	-50.00
51512 · Town Clerk Grant expenditures	1,593.50	5,500.00	-3,906.50
Total 4147 · TOWN CLERK	17,616.07	41,072.50	-23,456.43
4135 · TAX COLLECTOR			
51601 · Counsel	0.00	100.00	-100.00
51602 · Professional Development	0.00	150.00	-150.00
51603 · Legal Notices	656.58	2,075.00	-1,418.42
51606 · Miscellaneous	0.00	300.00	-300.00
51607 · Computer Program Services	3,996.00	6,874.00	-2,878.00
51608 · Dues/Subscriptions	20.00	100.00	-80.00
51610 · Windham Tax Collection Service	0.00	17,478.72	-17,478.72
Total 4135 · TAX COLLECTOR	4,672.58	27,077.72	-22,405.14
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	13,784.68	25,600.00	-11,815.32
51720 · Bookkeeper Salary	3,880.50	10,140.00	-6,259.50
51730 · Financial Program/Training	1,070.17	2,400.00	-1,329.83
51740 · Miscellaneous	62.60	100.00	-37.40
Total 4117 · FINANCE DEPARTMENT	18,797.95	38,240.00	-19,442.05

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4131 · ASSESSOR			
51900 · Assessor Salary	10,702.39	19,910.63	-9,208.24
51901 · Professional Development	0.00	150.00	-150.00
51902 · Mileage	0.00	50.00	-50.00
51904 · MV Pricing Guide.	0.00	920.00	-920.00
51905 · Tax Maps (Assessor)	590.63	1,000.00	-409.37
51906 · Office Equipment (Computer)	0.00	190.00	-190.00
51907 · Software (Quality Data, Vision)	7,922.50	8,435.00	-512.50
51908 · Dues/Subscriptions	250.00	690.00	-440.00
51909 · Revaluation	0.00	5,750.00	-5,750.00
51910 · Web Hosting - Vision Gov	0.00	638.00	-638.00
51930 · Legal Notices	256.41	500.00	-243.59
Total 4131 · ASSESSOR	19,721.93	38,233.63	-18,511.70
4197 · ELECTIONS			
52000 · Election Day Expense	43.98	240.00	-196.02
52001 · Professional Development	0.00	1,560.00	-1,560.00
52004 · Mileage	0.00	300.00	-300.00
52006 · Dues & Subcriptions	160.00	150.00	10.00
52007 · Registrar Salaries	3,017.90	7,590.13	-4,572.23
52008 · Assistant Registrar Salaries	234.00	1,812.20	-1,578.20
52009 · Election Workers Salaries	585.00	2,085.88	-1,500.88
52010 · Moderator Salaries	373.28	1,617.45	-1,244.17
52012 · Ballots	349.02	2,190.00	-1,840.98
52013 · Equipment	1,942.50	2,650.00	-707.50
Total 4197 · ELECTIONS	6,705.68	20,195.66	-13,489.98
4153 · PLANNING & ZONING			
52100 · Counsel	444.00	8,000.00	-7,556.00
52101 · Legal Notices	1,323.63	1,000.00	323.63
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	3,669.50	9,000.00	-5,330.50
52106 · PZC Clerk Salary	0.00	500.00	-500.00
Total 4153 · PLANNING & ZONING	5,437.13	19,000.00	-13,562.87
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	100.00	-100.00
52202 · Wetland Officer Salary	3,977.37	5,215.20	-1,237.83
52203 · IWWC Clerk	0.00	150.00	-150.00
Total 4163 · INLAND WETLANDS	3,977.37	5,565.20	-1,587.83
4213 · BUILDING DEPARTMENT			

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52301 · Mileage	0.00	1,250.00	-1,250.00
52304 · ST of CT Fees	105.64	500.00	-394.36
52305 · Building Inspector Salary	4,799.99	10,600.00	-5,800.01
Total 4213 · BUILDING DEPARTMENT	4,905.63	12,350.00	-7,444.37
4525 · Economic Devel Commission			
53800 · Mailings	0.00	350.00	-350.00
53801 · Supplies	0.00	200.00	-200.00
53802 · Events	0.00	175.00	-175.00
53803 · Membership & Education	0.00	175.00	-175.00
Total 4525 · Economic Devel Commission	0.00	900.00	-900.00
4599 · CULTURAL & RECREATION			
52500 · Cultural Events	1,634.72	1,261.00	373.72
52501 · Sanitation	0.00	824.50	-824.50
52502 · Bowers Park Maintenance	1,159.33	970.00	189.33
52503 · Sports/Athletics	961.00	485.00	476.00
52504 · Memorial Day Events	0.00	485.00	-485.00
Total 4599 · CULTURAL & RECREATION	3,755.05	4,025.50	-270.45
4501 · LIBRARY			
52600 · Directors Salary	9,758.48	19,393.00	-9,634.52
52601 · Asst Salary	6,083.92	17,320.45	-11,236.53
52602 · Janitorial Salary	840.66	4,194.30	-3,353.64
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	675.00	-675.00
52605 · Telephone	454.37	1,164.00	-709.63
52606 · Office Supplies	150.91	500.00	-349.09
52607 · Janitorial Supplies	90.05	150.00	-59.95
52608 · Library Books	1,174.13	2,500.00	-1,325.87
52609 · Electronic Materials	372.89	450.00	-77.11
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	391.50	1,680.00	-1,288.50
52615 · Library Programs	6.99	150.00	-143.01
52616 · Computers/Servers/Printers	42.00	480.00	-438.00
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	19,885.90	51,846.75	-31,960.85
4300 · PUBLIC WORKS			
52721 · LoCIP Projects	0.00	63,321.00	-63,321.00
52700 · Part Time Seasonal	4,353.69	7,758.23	-3,404.54
52701 · Overtime	1,795.66	10,936.75	-9,141.09
52702 · Snow Removal - Contractual	0.00	5,820.00	-5,820.00

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52703 · Tree Trimming	1,700.00	3,000.00	-1,300.00
52704 · Salt/Sand (PY)	2,043.13	20,000.00	-17,956.87
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	9,194.30	1,500.00	7,694.30
52707 · Cemeteries	3,030.24		
52708 · New Equipment	259.89	1,500.00	-1,240.11
52709 · Vehicle Maintenance	3,216.20	6,000.00	-2,783.80
52710 · Equipment Maintenance	4,955.82	7,500.00	-2,544.18
52711 · Diesel/Gasoline	3,220.36	23,000.00	-19,779.64
52712 · Highway Supervisor Salary	4,456.69	8,291.23	-3,834.54
52713 · Foreman Salary	26,464.91	53,530.63	-27,065.72
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	18,626.50	41,600.00	-22,973.50
52717 · Capitol Improvements Roads	0.00	75,000.00	-75,000.00
52718 · Maintenance Roads/Other	6,925.32	15,000.00	-8,074.68
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	0.00
52720 · Telephone	725.35	1,100.00	-374.65
52724 · Protective Gear/Clothing	0.00	500.00	-500.00
52725 · In-Kind Services - SES	58.82		
Total 4300 · PUBLIC WORKS	111,026.88	367,657.84	-256,630.96
4399 · BUILDING MAINTENANCE			
52816 · Certification	0.00	120.00	-120.00
52800 · Building Maintenance Salary	742.50	2,091.00	-1,348.50
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
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	16.56	9,000.00	-8,983.44
52807 · Bldg Maint - Public Safety Bldg	2,865.96	1,250.00	1,615.96
52810 · Bldg Maint - Town Hall	737.17	3,000.00	-2,262.83
52811 · Bldg Maint - New Town Garage	698.10	1,000.00	-301.90
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	1,024.07	1,000.00	24.07
52814 · Bldg Maint - Library	1,357.74	1,500.00	-142.26
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	67,602.10	83,861.00	-16,258.90
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	266.95	600.00	-333.05
52901 · Public Safety Complex	3,335.60	10,000.00	-6,664.40
52902 · Town Hall	2,018.84	5,200.00	-3,181.16
52903 · New Town Garage	968.89	3,000.00	-2,031.11
52904 · Old Town Garage	264.10	600.00	-335.90
52905 · Library	3,282.70	6,000.00	-2,717.30

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52906 · Street Lighting	1,643.67	3,500.00	-1,856.33
52907 · Town Green	267.72	600.00	-332.28
52908 · Bowers Park	298.54	600.00	-301.46
Total 8601 · UTILITIES-ELECTRIC	12,347.01	30,100.00	-17,752.99
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	1,000.00	-1,000.00
53001 · Oil - Library	1,215.21	4,000.00	-2,784.79
53002 · Oil - Public Works	693.81	3,000.00	-2,306.19
53003 · Oil - Town Hall	0.00	3,000.00	-3,000.00
53004 · Oil - Public Safety Complex	1,122.37	5,500.00	-4,377.63
Total 8602 · UTILITIES-HEAT	3,031.39	16,500.00	-13,468.61
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	1,738.13	3,000.00	-1,261.87
53101 · Non-Recurring	13,000.00	13,000.00	0.00
53102 · Fire/EMS Service	50,878.80	84,799.00	-33,920.20
53103 · 9-1-1 Dispatch	4,170.90	4,171.00	-0.10
53104 · Paramedic Program Services	855.00	1,700.00	-845.00
53105 · Office of Fire Marshall Service	375.00	1,500.00	-1,125.00
53110 · Ambulance Transport	66,418.24	142,028.10	-75,609.86
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	0.00
Total 4200 · PUBLIC SAFETY DEPT	177,726.52	290,488.55	-112,762.03
4215 · ANIMAL CONTROL			
53403 · Miscellaneous	0.00	5,267.00	-5,267.00
53404 · Salary	147.88		
Total 4215 · ANIMAL CONTROL	147.88	5,267.00	-5,119.12
8400 · TRANSFER STATION			
53500 · Transfer Operations	9,621.43	22,000.00	-12,378.57
53501 · Rental of Land & Building	8,096.00	16,000.00	-7,904.00
53502 · Disposal - Willi Waste	21,951.65	50,000.00	-28,048.35
53503 · Container Transit	9,583.20	20,000.00	-10,416.80
53504 · Dues & Fees Mld-Neroc Transfer	115.59	1,100.00	-984.41
Total 8400 · TRANSFER STATION	49,367.87	109,100.00	-59,732.13
9100 · Declared Emergency Expenses			
91000 · Declared Emergency-unreimbursed	0.00	5,000.00	-5,000.00
91009 · COVID-19 Misc Expenses	198.00		
Total 9100 · Declared Emergency Expenses	198.00	5,000.00	-4,802.00
4803 · INTEREST/PAYMENT DEBT			
53600 · Int (2.5mil) 5/15/07-SES	17,953.13	35,907.00	-17,953.87

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53601 · Int (\$1.3mil) 4/20/11-SES	5,117.85	9,554.00	-4,436.15
Total 4803 · INTEREST/PAYMENT DEBT	23,070.98	45,461.00	-22,390.02
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	45,000.00	90,000.00	-45,000.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	45,000.00	215,000.00	-170,000.00
Total Expense	741,162.05	1,696,039.13	-954,877.08
Net Ordinary Income	2,742,137.79	4,122,871.45	-1,380,733.66
Other Income/Expense			
Other Expense			
69999 · Previous Year Adjustments	-3,638.78		
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	918,378.20	2,364,997.00	-1,446,618.80
Total 4701 · SES EXPENDITURES	918,378.20	2,364,997.00	-1,446,618.80
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	24,844.20	82,814.00	-57,969.80
55001 · Regional District 11	1,146,646.38	2,107,351.93	-960,705.55
Total 4702 · PHHS - OTHER EXPENDITURES	1,171,490.58	2,190,165.93	-1,018,675.35
Total Other Expense	2,086,230.00	4,555,162.93	-2,468,932.93
Net Other Income	-2,086,230.00	-4,555,162.93	2,468,932.93
Net Income	655,907.79	-432,291.48	1,088,199.27