

Town of Scotland
FY19-20 QB Financial Status Rpt - Actual vs. Bdgt (no %)
 July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GENERAL REVENUE			
41108 · CGS Section 12-80a (PPT)	2,583.82	3,000.00	-416.18
46101 · Interest Income	1,885.73	3,000.00	-1,114.27
47210 · Lease of 6 Huntington Road	3,500.00	4,200.00	-700.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	1,000.00	-1,000.00
48850 · Miscellaneous Income - TOS	83,023.93	0.00	83,023.93
48855 · Settlement/EA Income	1,874.97	0.00	1,874.97
44867 · Gas/Diesel Reimbursement SES	2,436.15	5,000.00	-2,563.85
48990 · CIRMA Equity Distribution	4,425.00	1,200.00	3,225.00
Total GENERAL REVENUE	99,729.60	17,400.00	82,329.60
TAX REVENUE			
41104 · Current Year Tax Revenue	4,312,706.36	4,365,437.58	-52,731.22
41105 · Back Taxes	70,944.57	30,000.00	40,944.57
41106 · Current year liens and fees	-15.00		
41107 · Back Tax Liens and Fees	365.00	500.00	-135.00
41204 · Refunds of Overpayments	-9,350.06		
41301 · Non-refundable overpayments	16.29		
41901 · Interest on Current Levy	13,107.47	10,000.00	3,107.47
41902 · Interest on Back Taxes/Levies	15,913.44	10,000.00	5,913.44
Total TAX REVENUE	4,403,688.07	4,415,937.58	-12,249.51
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	870.00	150.00	720.00
44104 · Copies - Town Clerk	3,545.00	2,000.00	1,545.00
44106 · Building Department	17,648.39	5,000.00	12,648.39
44108 · State Recording Fees	7,080.00	5,000.00	2,080.00
44109 · Conveyances	23,138.49	7,500.00	15,638.49
44110 · Pistol Permits	865.00	1,000.00	-135.00
44111 · Transfer Station Permit Fees	10,062.00	10,000.00	62.00
44113 · License Fees - All	299.00	250.00	49.00
Total DEPARTMENTAL REVENUE	63,507.88	30,900.00	32,607.88
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	1,274,671.00	1,230,287.00	44,384.00
43604 · State/Judicial Branch	90.00	100.00	-10.00
43610 · Mash. Pequot & Mohegan Fund	7,746.66	11,620.00	-3,873.34
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	1,330,293.46	1,354,673.00	-24,379.54
Total Income	5,897,219.01	5,818,910.58	78,308.43
Gross Profit	5,897,219.01	5,818,910.58	78,308.43
Expense			
4111 · SELECTMEN			
51005 · UCONN Intern Program Costs	15,000.00	16,000.00	-1,000.00
51000 · 1st. Selectman Salary	29,321.40	34,691.13	-5,369.73
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	14,985.82	20,278.60	-5,292.78
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	0.00	1,000.00	-1,000.00
51008 · Counsel	8,450.75	10,000.00	-1,549.25
51009 · Miscellaneous	12.99	500.00	-487.01
Total 4111 · SELECTMEN	69,942.94	87,013.69	-17,070.75
4141 · TOWN HALL			
51111 · Phone Service (Town Hall)	1,596.19	3,600.00	-2,003.81
51100 · Janitorial Salary	2,671.02	3,372.25	-701.23
51101 · Office Supplies	4,622.43	4,000.00	622.43
51102 · Water	0.00	300.00	-300.00
51103 · Copiers	995.58	300.00	695.58
51104 · Fire Alarm Contract	888.33	1,300.00	-411.67
51105 · Janitorial Supplies	221.40	250.00	-28.60
51106 · Internet Services	1,861.83	1,080.00	781.83
51107 · Web Page	1,580.00	2,000.00	-420.00
51108 · Information Technology Support	8,414.73	9,600.00	-1,185.27
51109 · Postage	1,619.19	3,100.00	-1,480.81
Total 4141 · TOWN HALL	24,470.70	28,902.25	-4,431.55
4112 · ADMINISTRATION/OTHER			
51201 · Dues/Subscriptions	6,720.53	6,600.00	120.53
51202 · Alcohol & Drug Testing CCM D&A	200.00	200.00	0.00
51203 · Probate	565.00	565.00	0.00
51204 · Auditor-Contractual	13,450.00	13,450.00	0.00
51205 · Social Security Tax -Town Share	28,459.82	37,304.96	-8,845.14
51206 · CT Unemployment Reimbursements	74.53	1,200.00	-1,125.47
Total 4112 · ADMINISTRATION/OTHER	49,469.88	59,319.96	-9,850.08
4199 · INSURANCE & BONDS TOTAL			
51305 · Cybersecurity	0.00	4,700.00	-4,700.00

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51300 · Workers Compensation	25,728.00	25,606.00	122.00
51301 · Employee Medical (Town Share)	22,935.41	25,984.80	-3,049.39
51302 · Liability & Umbrella	19,517.51	19,471.00	46.51
51304 · Bonds/Blanket Crime	895.00	1,000.00	-105.00
Total 4199 · INSURANCE & BONDS TOTAL	69,075.92	76,761.80	-7,685.88
4427 · HEALTH & WELFARE TOTAL			
51400 · Health District (EHHD)	9,505.32	9,848.08	-342.76
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	1,000.00	1,000.00	0.00
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	15,256.32	17,099.08	-1,842.76
4147 · TOWN CLERK			
51500 · Town Clerk Salary	19,576.85	23,595.50	-4,018.65
51501 · Professional Services (TC)	114.75	400.00	-285.25
51502 · Professional Development	393.48	750.00	-356.52
51503 · Legal Notices	1,916.44	2,500.00	-583.56
51504 · Repairs/Binding Old Records	575.85	400.00	175.85
51505 · Mileage	0.00	205.00	-205.00
51507 · Miscellaneous	2,143.08	400.00	1,743.08
51508 · Software	5,502.00	7,122.00	-1,620.00
51510 · Dues/Subscriptions	170.00	200.00	-30.00
51512 · Town Clerk Grant expenditures	4,841.00	5,500.00	-659.00
Total 4147 · TOWN CLERK	35,233.45	41,072.50	-5,839.05
4135 · TAX COLLECTOR			
51601 · Counsel	0.00	100.00	-100.00
51602 · Professional Development	150.00	150.00	0.00
51603 · Legal Notices	1,091.50	2,075.00	-983.50
51606 · Miscellaneous	0.00	300.00	-300.00
51607 · Computer Program Services	4,510.11	6,874.00	-2,363.89
51608 · Dues/Subscriptions	35.94	100.00	-64.06
51610 · Windham Tax Collection Service	17,478.72	17,478.72	0.00
Total 4135 · TAX COLLECTOR	23,266.27	27,077.72	-3,811.45
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	21,661.64	25,600.00	-3,938.36
51720 · Bookkeeper Salary	4,036.50	10,140.00	-6,103.50
51730 · Financial Program/Training	1,159.26	2,400.00	-1,240.74
51740 · Miscellaneous	435.89	100.00	335.89
Total 4117 · FINANCE DEPARTMENT	27,293.29	38,240.00	-10,946.71

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4131 · ASSESSOR			
51900 · Assessor Salary	16,828.71	19,910.63	-3,081.92
51901 · Professional Development	82.75	150.00	-67.25
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)	8,872.50	8,435.00	437.50
51908 · Dues/Subscriptions	602.50	690.00	-87.50
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	27,233.50	38,233.63	-11,000.13
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	3,993.90	7,590.13	-3,596.23
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
52011 · Office Supplies	44.66		
52012 · Ballots	548.89	2,190.00	-1,641.11
52013 · Equipment	1,942.50	2,650.00	-707.50
Total 4197 · ELECTIONS	7,926.21	20,195.66	-12,269.45
4153 · PLANNING & ZONING			
52110 · Affordable Housing Grant Exp	5,500.00		
52100 · Counsel	2,479.00	8,000.00	-5,521.00
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	5,032.75	9,000.00	-3,967.25
52106 · PZC Clerk Salary	0.00	500.00	-500.00
Total 4153 · PLANNING & ZONING	14,335.38	19,000.00	-4,664.62
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	100.00	-100.00
52202 · Wetland Officer Salary	5,643.18	5,215.20	427.98
52203 · IWWC Clerk	0.00	150.00	-150.00

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Total 4163 · INLAND WETLANDS	5,643.18	5,565.20	77.98
4213 · BUILDING DEPARTMENT			
52301 · Mileage	0.00	1,250.00	-1,250.00
52304 · ST of CT Fees	234.30	500.00	-265.70
52305 · Building Inspector Salary	7,753.83	10,600.00	-2,846.17
Total 4213 · BUILDING DEPARTMENT	7,988.13	12,350.00	-4,361.87
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	2,037.10	1,261.00	776.10
52501 · Sanitation	0.00	824.50	-824.50
52502 · Bowers Park Maintenance	0.00	970.00	-970.00
52503 · Sports/Athletics	961.00	485.00	476.00
52504 · Memorial Day Events	0.00	485.00	-485.00
Total 4599 · CULTURAL & RECREATION	2,998.10	4,025.50	-1,027.40
4501 · LIBRARY			
52600 · Directors Salary	15,449.44	19,393.00	-3,943.56
52601 · Asst Salary	9,899.83	17,320.45	-7,420.62
52602 · Janitorial Salary	1,294.62	4,194.30	-2,899.68
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	684.00	675.00	9.00
52605 · Telephone	991.47	1,164.00	-172.53
52606 · Office Supplies	189.83	500.00	-310.17
52607 · Janitorial Supplies	133.02	150.00	-16.98
52608 · Library Books	2,457.51	2,500.00	-42.49
52609 · Electronic Materials	521.63	450.00	71.63
52610 · Office Equipment	8.78		
52611 · Library Software	2,115.12	2,215.00	-99.88
52612 · Dues/CT Library	170.00	175.00	-5.00
52613 · Catalogue Support	350.00	350.00	0.00
52614 · Internet Services	1,174.50	1,680.00	-505.50
52615 · Library Programs	208.43	150.00	58.43
52616 · Computers/Servers/Printers	738.68	480.00	258.68
52617 · Mileage	56.86	200.00	-143.14
Total 4501 · LIBRARY	36,443.72	51,846.75	-15,403.03
4300 · PUBLIC WORKS			
52721 · LoCIP Projects	0.00	63,321.00	-63,321.00

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52700 · Part Time Seasonal	4,353.69	7,758.23	-3,404.54
52701 · Overtime	7,776.91	10,936.75	-3,159.84
52702 · Snow Removal - Contractual	0.00	5,820.00	-5,820.00
52703 · Tree Trimming	1,700.00	3,000.00	-1,300.00
52704 · Salt/Sand (PY)	12,276.27	20,000.00	-7,723.73
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	10,375.31	1,500.00	8,875.31
52707 · Cemeteries	3,030.24		
52708 · New Equipment	208.81	1,500.00	-1,291.19
52709 · Vehicle Maintenance	6,518.08	6,000.00	518.08
52710 · Equipment Maintenance	8,124.68	7,500.00	624.68
52711 · Diesel/Gasoline	15,553.67	23,000.00	-7,446.33
52712 · Highway Supervisor Salary	7,007.81	8,291.23	-1,283.42
52713 · Foreman Salary	48,784.91	60,030.63	-11,245.72
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	33,626.50	51,100.00	-17,473.50
52717 · Capitol Improvements Roads	0.00	75,000.00	-75,000.00
52718 · Maintenance Roads/Other	8,059.17	15,000.00	-6,940.83
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	0.00
52720 · Telephone	1,259.95	1,100.00	159.95
52724 · Protective Gear/Clothing	0.00	500.00	-500.00
52725 · In-Kind Services - SES	58.82		
Total 4300 · PUBLIC WORKS	188,714.82	383,657.84	-194,943.02
4399 · BUILDING MAINTENANCE			
52816 · Certification	0.00	120.00	-120.00
52800 · Building Maintenance Salary	1,347.50	2,091.00	-743.50
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	450.00	900.00	-450.00
52804 · Bldg Maint - Grange Hall	0.00	1,000.00	-1,000.00
52805 · Bldg Maint - Town Misc	1,709.01	9,000.00	-7,290.99
52807 · Bldg Maint - Public Safety Bldg	4,402.02	1,250.00	3,152.02
52810 · Bldg Maint - Town Hall	3,528.08	3,000.00	528.08
52811 · Bldg Maint - New Town Garage	944.73	1,000.00	-55.27
52812 · Bldg Maint - Old Town Garage	0.00	1,000.00	-1,000.00
52813 · Bldg Maint - Old Fire Station	1,061.26	1,000.00	61.26
52814 · Bldg Maint - Library	1,675.64	1,500.00	175.64
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	75,278.24	83,861.00	-8,582.76
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	443.22	600.00	-156.78
52901 · Public Safety Complex	5,548.64	10,000.00	-4,451.36
52902 · Town Hall	4,060.91	5,200.00	-1,139.09

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52903 · New Town Garage	1,909.83	3,000.00	-1,090.17
52904 · Old Town Garage	369.69	600.00	-230.31
52905 · Library	5,618.88	6,000.00	-381.12
52906 · Street Lighting	2,746.39	3,500.00	-753.61
52907 · Town Green	449.16	600.00	-150.84
52908 · Bowers Park	542.82	600.00	-57.18
Total 8601 · UTILITIES-ELECTRIC	21,689.54	30,100.00	-8,410.46
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	1,000.00	-1,000.00
53001 · Oil - Library	5,439.77	4,000.00	1,439.77
53002 · Oil - Public Works	3,650.50	3,000.00	650.50
53003 · Oil - Town Hall	4,467.23	3,000.00	1,467.23
53004 · Oil - Public Safety Complex	9,461.46	5,500.00	3,961.46
Total 8602 · UTILITIES-HEAT	23,018.96	16,500.00	6,518.96
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	2,872.85	3,000.00	-127.15
53101 · Non-Recurring	13,000.00	13,000.00	0.00
53102 · Fire/EMS Service	84,798.40	84,799.00	-0.60
53103 · 9-1-1 Dispatch	4,170.90	4,171.00	-0.10
53104 · Paramedic Program Services	1,710.00	1,700.00	10.00
53105 · Office of Fire Marshall Service	375.00	1,500.00	-1,125.00
53110 · Ambulance Transport	109,407.20	157,228.10	-47,820.90
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	0.00
Total 4200 · PUBLIC SAFETY DEPT	256,624.80	305,688.55	-49,063.75
4215 · ANIMAL CONTROL			
53403 · Miscellaneous	5,266.80	5,267.00	-0.20
53404 · Salary	147.88		
Total 4215 · ANIMAL CONTROL	5,414.68	5,267.00	147.68
8400 · TRANSFER STATION			
53500 · Transfer Operations	15,342.84	22,000.00	-6,657.16
53501 · Rental of Land & Building	16,536.00	16,000.00	536.00
53502 · Disposal - Willi Waste	32,836.96	50,000.00	-17,163.04
53503 · Container Transit	16,617.60	20,000.00	-3,382.40
53504 · Dues & Fees Mld-Neroc Transfer	1,831.96	1,100.00	731.96
Total 8400 · TRANSFER STATION	83,165.36	109,100.00	-25,934.64
9100 · Declared Emergency Expenses			
91000 · Declared Emergency-unreimbursed	0.00	5,000.00	-5,000.00
91009 · COVID-19 Misc Expenses	198.00		

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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
53601 · Int (\$1.3mil) 4/20/11-SES	9,687.77	9,554.00	133.77
Total 4803 · INTEREST/PAYMENT DEBT	27,640.90	45,461.00	-17,820.10
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	1,188,322.29	1,727,239.13	-538,916.84
Net Ordinary Income	4,708,896.72	4,091,671.45	617,225.27
Other Income/Expense			
Other Expense			
69999 · Previous Year Adjustments	-3,638.78		
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,644,837.89	2,364,997.00	-720,159.11
Total 4701 · SES EXPENDITURES	1,644,837.89	2,364,997.00	-720,159.11
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	57,969.80	82,814.00	-24,844.20
55001 · Regional District 11	1,911,077.30	2,107,351.93	-196,274.63
Total 4702 · PHHS - OTHER EXPENDITURES	1,969,047.10	2,190,165.93	-221,118.83
Total Other Expense	3,610,246.21	4,555,162.93	-944,916.72
Net Other Income	-3,610,246.21	-4,555,162.93	944,916.72
Net Income	1,098,650.51	-463,491.48	1,562,141.99