

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)
<b>Income</b>					
<b>GENERAL REVENUE</b>					
41108 · CGS Section 12-80a (PPT)	2,863.19	3,056.88	3,000.00	2,500.00	(500.00)
46101 · Interest Income	6,576.64	3,025.28	3,000.00	2,000.00	(1,000.00)
47210 · Lease of 6 Huntington Road	3,600.00	3,850.00	4,200.00	4,200.00	0.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	0.00	1,000.00	1,000.00	0.00
48850 · Miscellaneous Income - TOS	20,450.64	1,367.14	0.00	0.00	0.00
48855 · Settlement/EA Income	0.00	1,808.33		2,500.00	2,500.00
48860 · RD11 Return of Prior Surplus	0.00	165,958.00		0.00	0.00
44867 · Gas/Diesel Reimbursement SES	3,659.84	3,091.33	5,000.00	5,000.00	0.00
48868 · Diesel/Gas Reimbursement PHHS	15,588.13	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
<b>Total GENERAL REVENUE</b>	<b>56,440.44</b>	<b>183,848.96</b>	<b>17,400.00</b>	<b>18,700.00</b>	<b>1,300.00</b>
<b>TAX REVENUE</b>					
41104 · Current Year Tax Revenue	4,677,586.28	4,609,186.25	4,365,437.58	4,406,749.58	41,312.00
41105 · Back Taxes	159,905.01	53,754.89	30,000.00	30,000.00	0.00
41106 · Current year liens and fees	138.97	24.00	0.00	0.00	0.00
41107 · Back Tax Liens and Fees	741.18	300.85	500.00	500.00	0.00
41204 · Refunds of Overpayments	0.00	-5,280.35	0.00	0.00	0.00
41301 · Non-refundable Overpayments		11.51	0.00	0.00	0.00
41901 · Interest on Current Levy	22,008.71	16,660.78	10,000.00	10,000.00	0.00
41902 · Interest on Back Taxes/Levies	46,874.45	17,357.74	10,000.00	10,000.00	0.00
<b>Total TAX REVENUE</b>	<b>4,907,254.60</b>	<b>4,692,015.67</b>	<b>4,415,937.58</b>	<b>4,457,249.58</b>	<b>41,312.00</b>
<b>DEPARTMENTAL REVENUE</b>					
44103 · Zoning & Subdivision Fees	160.00	1,375.00	150.00	150.00	0.00
44104 · Copies - Town Clerk	4,238.65	3,166.00	2,000.00	2,500.00	500.00
44105 · Copies - Assessor	1.00	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
44108 · State Recording Fees	9,848.00	12,217.00	5,000.00	5,000.00	0.00
44109 · Conveyances	12,166.75	27,186.62	7,500.00	7,500.00	0.00
44110 · Pistol Permits	480.00	2,525.00	1,000.00	1,000.00	0.00
44111 · Transfer Station Permit Fees	11,475.00	10,759.00	10,000.00	10,000.00	0.00
44113 · License Fees - All	437.00	322.00	250.00	250.00	0.00
<b>Total DEPARTMENTAL REVENUE</b>	<b>43,518.18</b>	<b>78,490.99</b>	<b>30,900.00</b>	<b>31,400.00</b>	<b>500.00</b>
<b>STATE GRANTS</b>					
43600 · State Prop - PILOT	15,937.00	15,937.00	0.00	0.00	0.00
43601 · PILOT - Tiered Reimbursement	0.00	0.00	18,154.00	18,154.00	0.00
43602 · LoCIP-Local Capitol Improvement	0.00	0.00	63,321.00	84,553.00	21,232.00
43603 · Department of Education	1,311,658.00	1,274,671.00	1,230,287.00	1,274,671.00	44,384.00
43604 · State/Judicial Branch	160.00	80.00	100.00	100.00	0.00
43610 · State Grants Town/Indians	11,620.00	11,620.00	11,620.00	11,620.00	0.00
43612 · DEMHS Grant/Income	1,473.99	0.00	1,500.00	0.00	(1,500.00)
48810 · Misc. State Revenues		630.24	0.00	0.00	0.00
49105 · Town Clerk Grant	5,500.00	5,500.00	5,500.00	5,500.00	0.00
49110 · Municipal Assistance	13,960.00	13,960.00	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	616.01	593.87	550.00	500.00	(50.00)
49125 · State tax relief veterans	2,275.20	1,023.60	2,000.00	1,500.00	(500.00)
49130 · Safe Polls Grant		3,600.00	0.00	0.00	0.00
49135 · AB Aid Grant		648.00	0.00	0.00	0.00
49140 · Coronavirus Relief Fund		8,487.33		0.00	0.00
49142 · Transfer in of ARPA/SLFRF funding				44,269.12	44,269.12
49145 · Dept of Emergency Services				0.00	0.00
49150 · Municipal Transition Grant				93,994.00	93,994.00
<b>Total STATE GRANTS</b>	<b>1,370,881.20</b>	<b>1,344,432.04</b>	<b>1,354,673.00</b>	<b>1,556,502.12</b>	<b>201,829.12</b>
<b>Total Income</b>	<b>6,378,094.42</b>	<b>6,298,787.66</b>	<b>5,818,910.58</b>	<b>6,063,851.71</b>	<b>244,941.13</b>
<b>Expense</b>					
<b>4111 · SELECTMEN</b>					
51000 · 1st. Selectman Salary	33,844.98	33,844.98	34,691.13	36,772.60	(2,081.47)
51002 · 2nd. Selectman Salary	2,098.00	2,119.00	2,171.98	2,302.30	(130.32)
51003 · 3rd. Selectman Salary	2,098.00	2,119.00	2,171.98	2,302.30	(130.32)
51004 · Administrative Assistant Salary	22,533.55	15,080.99	20,278.60	21,495.32	(1,216.72)
51005 · UCONN Intern Program costs		0.00	16,000.00	0.00	16,000.00
51006 · Mileage	0.00	26.45	200.00	200.00	0.00
51007 · Legal/Notices	776.97	774.47	1,000.00	1,000.00	0.00
51008 · Counsel	11,028.57	3,688.67	10,000.00	10,000.00	0.00
51009 · Miscellaneous	160.17	944.00	500.00	500.00	0.00
<b>Total 4111 · SELECTMEN</b>	<b>72,540.24</b>	<b>58,597.56</b>	<b>87,013.69</b>	<b>74,572.51</b>	<b>12,441.18</b>
<b>4141 · TOWN HALL</b>					
51100 · Janitorial Salary	2,760.48	3,306.93	3,372.25	3,537.88	(165.63)
51101 · Office Supplies	3,489.35	3,781.46	4,000.00	4,000.00	0.00
51102 · Water	205.84	628.65	300.00	300.00	0.00
51103 · Copiers	1,674.98	1,577.70	300.00	500.00	(200.00)

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)
51104 · Fire Alarm Contract	1,042.72	988.34	1,300.00	1,300.00	0.00
51105 · Janitorial Supplies	127.50	67.68	250.00	250.00	0.00
51106 · Internet Services	5,841.85	6,257.84	1,080.00	1,200.00	(120.00)
51111 · Phone Service (Town Hall)		0.00	3,600.00	3,600.00	0.00
51107 · Web Page	1,229.87	2,539.94	2,000.00	1,700.00	300.00
51108 · Information Technology Support	4,000.00	9,480.00	9,600.00	9,600.00	0.00
51109 · Postage	3,096.34	3,494.95	3,100.00	3,100.00	0.00
<b>Total 4141 · TOWN HALL</b>	<b>23,468.93</b>	<b>32,123.49</b>	<b>28,902.25</b>	<b>29,087.88</b>	<b>(185.63)</b>
<b>4112 · ADMINISTRATION/OTHER</b>					
51200 · Financial Program/Training	1,662.24	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)
51202 · Alcohol & Drug Testing CCM D&A	200.00	200.00	200.00	200.00	0.00
51203 · Probate	547.00	565.00	565.00	600.00	(35.00)
51204 · Auditor-Contractual	13,000.00	13,000.00	13,450.00	13,700.00	(250.00)
51205 · Social Security Tax -Town Share	35,946.87	33,980.58	37,304.96	41,847.74	(4,542.78)
51206 · CT Unemployment Reimbursements	1,081.31	695.88	1,200.00	1,000.00	200.00
51207 · Reverse 911 system				4,500.00	(4,500.00)
<b>Total 4112 · ADMINISTRATION/OTHER</b>	<b>58,744.27</b>	<b>55,274.71</b>	<b>59,319.96</b>	<b>68,647.74</b>	<b>(9,327.78)</b>
<b>4199 · INSURANCE &amp; BONDS TOTAL</b>					
51300 · Workers Compensation	27,086.00	25,729.00	25,606.00	26,374.18	(768.18)
51301 · Employee Medical (Town Share)	24,531.71	25,042.10	25,984.80	29,959.44	(3,974.64)
51302 · Liability & Umbrella	18,903.99	19,793.12	19,471.00	19,471.00	0.00
51304 · Bonds/Blanket Crime	1,053.00	895.00	1,000.00	1,000.00	0.00
51305 · Cyber security		0.00	4,700.00	5,000.00	(300.00)
<b>Total 4199 · INSURANCE &amp; BONDS TOTAL</b>	<b>71,574.70</b>	<b>71,459.22</b>	<b>76,761.80</b>	<b>81,804.62</b>	<b>(5,042.82)</b>
<b>4427 · HEALTH &amp; WELFARE TOTAL</b>					
51400 · Health District (EHHD)	9,089.36	9,579.24	9,848.08	9,219.60	628.48
51401 · Dial-A-Ride	3,372.22	3,457.00	3,543.00	3,500.00	43.00
51402 · United Services	1,208.00	1,208.00	1,208.00	1,208.00	0.00
51403 · Access Agency	500.00	0.00	1,000.00	1,000.00	0.00
51404 · TVCC (Meals on Wheels)	1,300.00	0.00	1,300.00	1,430.00	(130.00)
51405 · Sexual Assault Crisis Center	200.00	0.00	200.00	500.00	(300.00)
51406 · Green Valley	0.00	0.00	0.00	500.00	(500.00)
<b>Total 4427 · HEALTH &amp; WELFARE TOTAL</b>	<b>15,669.58</b>	<b>14,244.24</b>	<b>17,099.08</b>	<b>17,357.60</b>	<b>(258.52)</b>
<b>4147 · TOWN CLERK</b>					
51500 · Town Clerk Salary	23,019.88	23,019.88	23,595.50	25,011.23	(1,415.73)
51501 · Professional Services (TC)	174.75	166.26	400.00	400.00	0.00
51502 · Professional Development	992.00	150.00	750.00	600.00	150.00
51503 · Legal Notices	2,113.87	589.03	2,500.00	2,500.00	0.00
51504 · Repairs/Binding Old Records	180.35	0.00	400.00	400.00	0.00
51505 · Mileage	280.67	207.98	205.00	205.00	0.00
51507 · Miscellaneous	500.23	404.32	400.00	600.00	(200.00)
51508 · Software	3,920.00	5,506.83	7,122.00	10,944.00	(3,822.00)
51509 · Computer Program Services	0.00	80.07	0.00	0.00	0.00
51510 · Dues/Subscriptions	230.00	185.00	200.00	200.00	0.00
51511 · Town Clerk Asst Salary	749.28	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
<b>Total 4147 · TOWN CLERK</b>	<b>37,661.03</b>	<b>35,809.37</b>	<b>41,072.50</b>	<b>46,360.23</b>	<b>(5,287.73)</b>
<b>4135 · TAX COLLECTOR</b>					
51601 · Counsel	0.00	0.00	100.00	0.00	100.00
51602 · Professional Development	0.00	0.00	150.00	150.00	0.00
51603 · Legal Notices	1,522.65	2,139.65	2,075.00	2,100.00	(25.00)
51605 · Office Supplies		1,231.50		750.00	(750.00)
51606 · Miscellaneous	702.00	0.00	300.00	300.00	0.00
51607 · Computer Program Services	5,730.55	6,170.64	6,874.00	7,020.79	(146.79)
51608 · Dues/Subscriptions	0.00	20.00	100.00	100.00	0.00
51610 · Windham Tax Collection Service	16,800.00	17,136.00	17,478.72	18,003.08	(524.36)
<b>Total 4135 · TAX COLLECTOR</b>	<b>24,755.20</b>	<b>26,697.79</b>	<b>27,077.72</b>	<b>28,423.87</b>	<b>(1,346.15)</b>
<b>4137 · TREASURER</b>					
51700 · Treasurer Salary	16,580.98	0.00	0.00	0.00	0.00
51702 · Miscellaneous	15.10	0.00	0.00	0.00	0.00
<b>Total 4137 · TREASURER</b>	<b>16,596.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4123 · BOOKKEEPER</b>					
51800 · Bookkeeper Salary	8,645.24	0.00	0.00	0.00	0.00
<b>Total 4123 · BOOKKEEPER</b>	<b>8,645.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4117 - FINANCE DEPARTMENT</b>					
51710 · Treasurer Salary	0.00	25,600.12	25,600.00	16,536.00	9,064.00
51720 · Bookkeeper Salary	0.00	4,874.21	10,140.00	23,400.00	(13,260.00)
51730 · Financial Program/Training	0.00	1,350.53	2,400.00	1,800.00	600.00
51740 · Miscellaneous	0.00	312.17	100.00	100.00	0.00
<b>Total FINANCE DEPARTMENT</b>	<b>0.00</b>	<b>32,137.03</b>	<b>38,240.00</b>	<b>41,836.00</b>	<b>-3,596.00</b>
<b>4131 · ASSESSOR</b>					
51900 · Assessor Salary	19,425.12	19,425.12	19,910.63	21,105.27	(1,194.64)
51901 · Professional Development	75.00	440.25	150.00	150.00	0.00
51902 · Mileage	0.00	34.08	50.00	50.00	0.00
51904 · MV Pricing Guide.	710.00	764.00	920.00	972.00	(52.00)
51905 · Tax Maps (Assessor)	990.00	0.00	1,000.00	1,000.00	0.00

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51906 · Office Equipment (Computer)	0.00	304.40	190.00	200.00	(10.00)
51907 · Software (Quality Data, Vision)	9,869.21	8,013.56	8,435.00	8,541.50	(106.50)
51908 · Dues/Subscriptions	15.00	279.00	690.00	690.00	0.00
51909 · Revaluation	4,539.60	0.00	5,750.00	5,750.00	0.00
51910 · Web Hosting - Vision Gov	1,906.00	637.50	638.00	670.00	(32.00)
51920 · CAMA conversion	0.00	4,916.25	0.00	0.00	0.00
51930 · Legal Notices	138.86	127.68	500.00	500.00	0.00
<b>Total 4131 · ASSESSOR</b>	<b>37,668.79</b>	<b>34,941.84</b>	<b>38,233.63</b>	<b>39,628.77</b>	<b>(1,395.14)</b>
<b>4197 · ELECTIONS</b>					
52000 · Election Day Expense	98.19	1,533.68	240.00	240.00	0.00
52001 · Professional Development	144.73	240.00	1,560.00	1,560.00	0.00
52004 · Mileage	23.20	0.00	300.00	300.00	0.00
52006 · Dues & Subscriptions	140.00	140.00	150.00	150.00	0.00
52007 · Registrar Salaries	5,632.84	7,389.80	7,590.13	8,045.54	(455.41)
52008 · Assistant Registrar Salaries	284.40	222.00	1,812.20	1,920.93	(108.73)
52009 · Election Workers Salaries	769.97	2,756.40	2,085.88	2,211.03	(125.15)
52010 · Moderator Salaries	1,037.10	406.60	1,617.45	1,714.50	(97.05)
52011 · Office Supplies	0.00	0.00	0.00	0.00	0.00
52012 · Ballots	675.54	1,558.68	2,190.00	2,190.00	0.00
52013 · Equipment	1,247.00	1,408.71	2,650.00	2,650.00	0.00
<b>Total 4197 · ELECTIONS</b>	<b>10,052.97</b>	<b>15,655.87</b>	<b>20,195.66</b>	<b>20,982.00</b>	<b>(786.34)</b>
<b>4153 · PLANNING &amp; ZONING</b>					
52100 · Counsel	24,941.98	10,137.00	8,000.00	8,000.00	0.00
52101 · Legal Notices	0.00	0.00	1,000.00	1,000.00	0.00
52102 · Mileage	0.00	0.00	200.00	200.00	0.00
52103 · Miscellaneous	99.05	1,896.50	100.00	100.00	0.00
52104 · Office Equipment	0.00	0.00	200.00	200.00	0.00
52105 · Zoning Enforcement Off Salary	16,501.94	8,130.69	9,000.00	9,540.00	(540.00)
52106 · PZC Clerk Salary	0.00	0.00	500.00	530.00	(30.00)
<b>Total 4153 · PLANNING &amp; ZONING</b>	<b>41,542.97</b>	<b>20,164.19</b>	<b>19,000.00</b>	<b>19,570.00</b>	<b>(570.00)</b>
<b>4163 · INLAND WETLANDS</b>					
52200 · Dues/Subscriptions	0.00	0.00	100.00	100.00	0.00
52201 · DEP	0.00	0.00	100.00	100.00	0.00
52202 · Wetland Officer Salary	5,087.94	5,087.94	5,215.20	5,528.11	(312.91)
52203 · IWWC Clerk	0.00	0.00	0.00	0.00	0.00
52204 · Legal Notices	0.00	247.32	150.00	250.00	(100.00)
<b>Total 4163 · INLAND WETLANDS</b>	<b>5,087.94</b>	<b>5,335.26</b>	<b>5,565.20</b>	<b>5,978.11</b>	<b>(412.91)</b>
<b>4213 · BUILDING DEPARTMENT</b>					
52300 · Professional Development	0.00	0.00	0.00	0.00	0.00
52301 · Mileage	721.80	446.32	1,250.00	1,000.00	250.00
52303 · Dues/Subscriptions	135.00	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	0.00	527.13	500.00	300.00	200.00
52305 · Building Inspector Salary	14,505.92	10,162.71	10,600.00	11,236.00	(636.00)
52306 · Building Clerk	1,481.92	1,084.16	0.00	0.00	0.00
<b>Total 4213 · BUILDING DEPARTMENT</b>	<b>16,844.64</b>	<b>12,220.32</b>	<b>12,350.00</b>	<b>12,536.00</b>	<b>(186.00)</b>
<b>4155 · BOARD OF ASSESSMENT APPEALS</b>					
52400 · Legal Notices	304.97	340.08	0.00	0.00	0.00
<b>Total 4155 · BOARD OF ASSESSMENT APPEALS</b>	<b>304.97</b>	<b>340.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>4525 · Economic Devel Commission</b>					
53800 · Mailings	112.11	0.00	350.00	0.00	350.00
53801 · Supplies	0.00	0.00	200.00	0.00	200.00
53802 · Events	0.00	0.00	175.00	0.00	175.00
53803 · Membership & Education	0.00	0.00	175.00	0.00	175.00
<b>Total 4525 · Economic Devel Commission</b>	<b>112.11</b>	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>	<b>900.00</b>
<b>4599 · CULTURAL &amp; RECREATION</b>					
52500 · Cultural Events	1,400.00	818.00	1,261.00	2,800.00	(1,539.00)
52501 · Sanitation	40.00	50.00	824.50	300.00	524.50
52502 · Bowers Park Maintenance	0.00	500.00	970.00	1,000.00	(30.00)
52503 · Sports/Athletics	0.00	0.00	485.00	0.00	485.00
52504 · Memorial Day Events	165.56	583.84	485.00	500.00	(15.00)
<b>Total 4599 · CULTURAL &amp; RECREATION</b>	<b>1,605.56</b>	<b>1,951.84</b>	<b>4,025.50</b>	<b>4,600.00</b>	<b>(574.50)</b>
<b>4501 · LIBRARY</b>					
52600 · Directors Salary	17,069.40	17,318.28	19,393.00	20,556.58	(1,163.58)
52601 · Asst Salary	11,981.13	10,065.50	17,320.45	18,359.68	(1,039.23)
52602 · Janitorial Salary	2,033.60	1,292.32	4,194.30	4,445.96	(251.66)
52603 · Professional Development	157.99	157.99	250.00	250.00	0.00
52604 · Fire Alarm Contract	648.00	684.00	675.00	700.00	(25.00)
52605 · Telephone	1,139.65	1,194.62	1,164.00	1,300.00	(136.00)
52606 · Office Supplies	667.10	297.55	500.00	500.00	0.00
52607 · Janitorial Supplies	68.26	115.09	150.00	150.00	0.00
52608 · Library Books	2,595.99	2,427.63	2,500.00	2,500.00	0.00
52609 · Electronic Materials	564.29	157.98	450.00	450.00	0.00
52611 · Library Software	2,115.12	2,115.12	2,215.00	2,215.00	0.00
52612 · Dues/CT Library	170.00	170.00	175.00	175.00	0.00
52613 · Catalogue Support	350.00	350.00	350.00	375.00	(25.00)
52614 · Internet Services	1,632.34	1,590.00	1,680.00	1,680.00	0.00

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)
52615 · Library Programs	217.41	80.37	150.00	150.00	0.00
52616 · Computers/Servers/Printers	655.64	945.41	480.00	480.00	0.00
52617 · Mileage	74.75	0.00	200.00	200.00	0.00
<b>Total 4501 · LIBRARY</b>	<b>42,140.67</b>	<b>38,961.86</b>	<b>51,846.75</b>	<b>54,487.22</b>	<b>(2,640.47)</b>
<b>4300 · PUBLIC WORKS</b>					
52700 · Part Time Seasonal	6,875.58	7,362.80	7,758.23	8,480.00	(721.77)
52701 · Overtime	3,930.01	6,246.68	10,936.75	11,592.96	(656.21)
52702 · Snow Removal - Contractual	1,890.00	3,230.00	5,820.00	5,820.00	0.00
52703 · Tree Trimming	2,950.00	9,900.00	3,000.00	3,000.00	0.00
52704 · Salt/Sand (PY)	8,181.42	16,604.81	20,000.00	20,000.00	0.00
52705 · Safety Clothing Allowance	285.28	306.21	300.00	300.00	0.00
52706 · Other Fuels	1,731.82	2,121.68	1,500.00	2,000.00	(500.00)
52707 · Cemeteries	1,809.98	1,835.49	0.00	0.00	0.00
52708 · New Equipment	1,586.08	818.20	1,500.00	1,500.00	0.00
52709 · Vehicle Maintenance	5,721.78	6,037.49	6,000.00	6,000.00	0.00
52710 · Equipment Maintenance	5,067.84	6,262.26	7,500.00	7,500.00	0.00
52711 · Diesel/Gasoline	30,653.85	19,306.32	23,000.00	19,500.00	3,500.00
52712 · Highway Supervisor Salary	8,089.12	8,089.12	8,291.23	8,788.70	(497.47)
52713 · Foreman Salary	54,602.04	52,944.12	60,030.63	62,400.00	(2,369.37)
52714 · Annuity - Foreman	2,000.00	2,000.00	2,000.00	2,000.00	0.00
52715 · Road Asst Salary	37,704.09	39,925.74	51,100.00	52,000.00	(900.00)
52716 · Annuity	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
52718 · Maintenance Roads/Other	11,089.43	14,253.62	15,000.00	15,000.00	0.00
52719 · Capital Non-Recurring DPW	5,000.00	5,000.00	20,000.00	20,000.00	0.00
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)
52724 · Protective Gear/Clothing	159.51	75.00	500.00	500.00	0.00
52725 · In-Kind Services - SES	800.64	413.34	0.00	0.00	0.00
<b>Total 4300 · PUBLIC WORKS</b>	<b>253,578.55</b>	<b>269,479.86</b>	<b>383,657.84</b>	<b>407,009.66</b>	<b>(2,244.82)</b>
<b>4399 · BUILDING MAINTENANCE</b>					
52816 · Certification	120.00	120.00	120.00	120.00	0.00
52800 · Building Maintenance Salary	1,206.98	1,748.04	2,091.00	2,216.46	(125.46)
52801 · ST of CT Boiler Permits	160.00	400.00	400.00	400.00	0.00
52802 · Mileage	0.00	0.00	100.00	100.00	0.00
52803 · Pest Control	675.00	1,325.00	900.00	900.00	0.00
52804 · Bldg Maint - Grange Hall	70.35	470.35	1,000.00	1,000.00	0.00
52805 · Bldg Maint - Town Misc	0.00	54.60	9,000.00	9,000.00	0.00
52807 · Bldg Maint - Public Safety Bldg	1,145.16	2,983.99	1,250.00	2,500.00	(1,250.00)
52809 · Non-Recurring Bldg Renovations	8,808.00	0.00	60,000.00	60,000.00	0.00
52810 · Bldg Maint - Town Hall	1,795.27	2,000.72	3,000.00	3,000.00	0.00
52811 · Bldg Maint - New Town Garage	680.16	691.40	1,000.00	1,000.00	0.00
52812 · Bldg Maint - Old Town Garage	79.35	577.67	1,000.00	1,000.00	0.00
52813 · Bldg Maint - Old Fire Station	281.53	3,373.01	1,000.00	1,000.00	0.00
52814 · Bldg Maint - Library	855.25	2,203.77	1,500.00	1,500.00	0.00
52815 · Community Room Maintenance	1,098.07	1,345.00	1,500.00	1,500.00	0.00
<b>Total 4399 · BUILDING MAINTENANCE</b>	<b>16,975.12</b>	<b>17,293.55</b>	<b>83,861.00</b>	<b>85,236.46</b>	<b>(1,375.46)</b>
<b>8601 · UTILITIES-ELECTRIC</b>					
52900 · Grange Hall	536.92	533.53	600.00	600.00	0.00
52901 · Public Safety Complex	13,625.93	10,141.12	10,000.00	10,000.00	0.00
52902 · Town Hall	5,028.55	5,010.30	5,200.00	5,200.00	0.00
52903 · New Town Garage	1,888.06	2,485.82	3,000.00	3,000.00	0.00
52904 · Old Town Garage	516.75	562.44	600.00	600.00	0.00
52905 · Library	5,880.09	4,899.32	6,000.00	6,500.00	(500.00)
52906 · Street Lighting	3,033.59	3,411.56	3,500.00	3,500.00	0.00
52907 · Town Green	547.05	529.46	600.00	600.00	0.00
52908 · Bowers Park	558.20	528.00	600.00	600.00	0.00
<b>Total 8601 · UTILITIES-ELECTRIC</b>	<b>31,615.14</b>	<b>28,101.55</b>	<b>30,100.00</b>	<b>30,600.00</b>	<b>(500.00)</b>
<b>8602 · UTILITIES-HEAT</b>					
53000 · Oil - Grange Hall	1,035.57	0.00	1,000.00	1,300.00	(300.00)
53001 · Oil - Library	3,778.47	4,943.44	4,000.00	5,200.00	(1,200.00)
53002 · Oil - Public Works	2,402.68	3,261.15	3,000.00	3,900.00	(900.00)
53003 · Oil - Town Hall	2,529.01	4,100.20	3,000.00	3,900.00	(900.00)
53004 · Oil - Public Safety Complex	6,806.97	7,127.59	5,500.00	7,150.00	(1,650.00)
<b>Total 8602 · UTILITIES-HEAT</b>	<b>16,552.70</b>	<b>19,432.38</b>	<b>16,500.00</b>	<b>21,450.00</b>	<b>(4,950.00)</b>
<b>4200 · PUBLIC SAFETY DEPT</b>					
53115 · Ambulance/Fire Equipment	120.00	0.00		0.00	0.00
53120 · Fire Truck Lease Payment	0.00	40,290.45	40,290.45	40,291.00	(0.55)
53101 · Non-Recurring	8,000.00	8,000.00	13,000.00	13,000.00	0.00
53100 · EMD In-Kind Services	3,734.35	2,835.17	3,000.00	4,000.00	(1,000.00)
53102 · Fire/EMS Service	76,490.00	84,799.00	84,799.00	91,790.00	(6,991.00)
53103 · 9-1-1 Dispatch	3,761.26	3,974.89	4,171.00	4,796.42	(625.42)
53104 · Paramedic Program Services	1,710.00	1,710.00	1,700.00	1,700.00	0.00
53105 · Office of Fire Marshall Service	496.45	335.00	1,500.00	1,500.00	0.00
53110 · Ambulance Transport	137,008.85	138,170.41	157,228.10	165,000.00	(7,771.90)
53112 · Volunteer Stipend	6,000.00	0.00		0.00	0.00
<b>Total 4200 · PUBLIC SAFETY DEPT</b>	<b>237,320.91</b>	<b>280,114.92</b>	<b>305,688.55</b>	<b>322,077.42</b>	<b>(16,388.87)</b>
<b>4215 · ANIMAL CONTROL</b>					

	FY 2020 ACTUALS (audited)	FY 2021 ACTUALS (audited)	FY 2022 Budget	Proposed FY23 Budget	Var vs. FY22 Budget Fav/(Unfav)
53400 · Mileage	0.00	0.00		0.00	0.00
53401 · Supplies	0.00	0.00		0.00	0.00
53402 · Animal Housing	275.00	0.00		0.00	0.00
53403 · Miscellaneous	13.40	0.00	5,267.00	0.00	5,267.00
53404 · Salary	3,842.00	3,844.88		0.00	0.00
53405 · NECCOG Animal Control				5,200.80	(5,200.80)
<b>Total 4215 · ANIMAL CONTROL</b>	<b>4,130.40</b>	<b>3,844.88</b>	<b>5,267.00</b>	<b>5,200.80</b>	<b>66.20</b>
<b>8400 · TRANSFER STATION</b>					
53500 · Transfer Operations	19,190.16	18,103.04	22,000.00	22,000.00	0.00
53501 · Rental of Land & Building	15,292.00	15,768.00	16,000.00	17,568.00	(1,568.00)
53502 · Disposal - Willi Waste	49,991.71	48,711.72	50,000.00	50,000.00	0.00
53503 · Container Transit	20,103.74	21,288.00	20,000.00	20,000.00	0.00
53504 · Dues & Fees Mid-Neroc Transfer	1,482.69	1,724.21	1,100.00	1,100.00	0.00
<b>Total 8400 · TRANSFER STATION</b>	<b>106,060.30</b>	<b>105,594.97</b>	<b>109,100.00</b>	<b>110,668.00</b>	<b>(1,568.00)</b>
<b>9100 · Declared Emergency Expenses</b>					
91000 · Declared Emergency Expenses			5,000.00	5,000.00	0.00
91100 · Tropical Storm Isaias	0.00	902.29			0.00
91001 · COVID-19 Cleaning/Janitorial	1,031.19	0.00			0.00
91002 · COVID-19 Technology Expenses	3,426.10	2,864.20			0.00
91003 · COVID-19 Employee costs	6,203.62	0.00			0.00
91009 · COVID-19 Misc Expenses	6,736.37	1,074.03			0.00
<b>Total 9100 · Declared Emergency Expenses</b>	<b>17,397.28</b>	<b>4,840.52</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>
<b>4803 · INTEREST/PAYMENT DEBT</b>					
53600 · Int (2.5mil) 5/15/07-SES	46,218.78	41,062.52	35,907.00	30,800.00	5,107.00
53601 · Int (\$1.3mil) 4/20/11-SES	13,912.01	11,781.95	9,554.00	7,600.00	1,954.00
<b>Total 4803 · INTEREST/PAYMENT DEBT</b>	<b>60,130.79</b>	<b>52,844.47</b>	<b>45,461.00</b>	<b>38,400.00</b>	<b>7,061.00</b>
<b>4801 · PRINCIPAL/PAYMENT OF DEBT</b>					
53700 · SES 2.5 MM Bond	125,000.00	125,000.00	125,000.00	150,000.00	(25,000.00)
53701 · SES 1.3mm SI Loan	90,000.00	90,000.00	90,000.00	90,000.00	0.00
<b>Total 4801 · PRINCIPAL/PAYMENT OF DEBT</b>	<b>215,000.00</b>	<b>215,000.00</b>	<b>215,000.00</b>	<b>240,000.00</b>	<b>(25,000.00)</b>
<b>Total Expense</b>	<b>1,443,777.08</b>	<b>1,452,461.77</b>	<b>1,727,239.13</b>	<b>1,811,514.89</b>	<b>(59,572.76)</b>
<b>Other Income/Expense</b>					
<b>Other Expense</b>					
69999 · Previous Year Adjustments	-6,228.31	-860.33	0.00	0.00	0.00
71000 · Transfers to Reserves			0.00	0.00	0.00
<b>4701 · SES EXPENDITURES</b>					
54000 · Scotland Elementary	2,192,239.00	2,269,807.00	2,364,997.00	2,364,997.00	0.00
4701 · SES EXPENDITURES - Other	47,814.00	27,750.00		0.00	0.00
<b>Total 4701 · SES EXPENDITURES</b>	<b>2,240,053.00</b>	<b>2,297,557.00</b>	<b>2,364,997.00</b>	<b>2,364,997.00</b>	<b>0.00</b>
<b>4702 · PHHS - OTHER EXPENDITURES</b>					
55000 · Parish Hill Transportation	78,114.00	80,464.00	82,814.00	90,000.00	(7,186.00)
55001 · Regional District 11	2,476,631.00	2,346,993.99	2,107,351.93	1,964,331.00	143,020.93
<b>Total 4702 · PHHS - OTHER EXPENDITURES</b>	<b>2,554,745.00</b>	<b>2,427,457.99</b>	<b>2,190,165.93</b>	<b>2,054,331.00</b>	<b>135,834.93</b>
<b>Total Other Expense</b>	<b>4,788,569.69</b>	<b>4,724,154.66</b>	<b>4,555,162.93</b>	<b>4,419,328.00</b>	<b>135,834.93</b>
<b>TOTAL EXPENSES</b>	<b>6,232,346.77</b>	<b>6,176,616.43</b>	<b>6,282,402.06</b>	<b>6,230,842.89</b>	<b>51,559.18</b>
<b>Net Income</b>	<b>145,747.65</b>	<b>122,171.23</b>	<b>(463,491.48)</b>	<b>(166,991.18)</b>	<b>(296,500.31)</b>
<b>TOTAL SALARIES</b>			<b>518,696.62</b>	<b>547,029.33</b>	
<b>PROPOSED MILL RATE</b>					
RE/PP (current 39)				39	
Motor Vehicle (current 38)				32.46	
<b>GRAND LIST</b>					<b>Prior GL</b>
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
<b>TAX REVENUE</b>					
Real Estate				3,728,523.24	
Personal Property				164,521.46	
Motor Vehicles				513,704.88	
<b>Proposed Salary Increase</b>				6.0%	