

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

	Jul '21 - Feb 22	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	1,523.17	3,000.00	-1,476.83
47210 · Lease of 6 Huntington Road	2,800.00	4,200.00	-1,400.00
48805 · Reimb 10% Libr. Utilit - D'Elia	0.00	1,000.00	-1,000.00
48850 · Miscellaneous Income - TOS	81,971.28	0.00	81,971.28
48855 · Settlement/EA Income	624.99	0.00	624.99
44867 · Gas/Diesel Reimbursement SES	1,681.63	5,000.00	-3,318.37
48990 · CIRMA Equity Distribution	4,425.00	1,200.00	3,225.00
Total GENERAL REVENUE	93,026.07	17,400.00	75,626.07
TAX REVENUE			
41104 · Current Year Tax Revenue	4,270,003.22	4,365,437.58	-95,434.36
41105 · Back Taxes	63,279.96	30,000.00	33,279.96
41106 · Current year liens and fees	-15.00		
41107 · Back Tax Liens and Fees	221.00	500.00	-279.00
41204 · Refunds of Overpayments	-5,087.07		
41301 · Non-refundable overpayments	9.90		
41901 · Interest on Current Levy	9,732.18	10,000.00	-267.82
41902 · Interest on Back Taxes/Levies	12,114.33	10,000.00	2,114.33
Total TAX REVENUE	4,350,258.52	4,415,937.58	-65,679.06
DEPARTMENTAL REVENUE			
44103 · Zoning & Subdivision Fees	760.00	150.00	610.00
44104 · Copies - Town Clerk	3,083.00	2,000.00	1,083.00
44106 · Building Department	8,461.87	5,000.00	3,461.87
44108 · State Recording Fees	6,224.00	5,000.00	1,224.00
44109 · Conveyances	20,553.49	7,500.00	13,053.49
44110 · Pistol Permits	775.00	1,000.00	-225.00
44111 · Transfer Station Permit Fees	9,609.00	10,000.00	-391.00
44113 · License Fees - All	122.50	250.00	-127.50
Total DEPARTMENTAL REVENUE	49,588.86	30,900.00	18,688.86
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	637,336.00	1,230,287.00	-592,951.00
43604 · State/Judicial Branch	90.00	100.00	-10.00
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	689,085.13	1,354,673.00	-665,587.87
Total Income	5,181,958.58	5,818,910.58	-636,952.00
Gross Profit	5,181,958.58	5,818,910.58	-636,952.00
Expense			
4111 · SELECTMEN			
51005 · UCONN Intern Program Costs	0.00	16,000.00	-16,000.00
51000 · 1st. Selectman Salary	23,984.32	34,691.13	-10,706.81
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	11,930.04	20,278.60	-8,348.56
51006 · Mileage	0.00	200.00	-200.00
51007 · Legal/Notices	0.00	1,000.00	-1,000.00
51008 · Counsel	6,054.25	10,000.00	-3,945.75
51009 · Miscellaneous	2,500.00	500.00	2,000.00
Total 4111 · SELECTMEN	46,640.59	87,013.69	-40,373.10
4141 · TOWN HALL			
51111 · Phone Service (Town Hall)	1,121.52	3,600.00	-2,478.48
51100 · Janitorial Salary	2,202.86	3,372.25	-1,169.39
51101 · Office Supplies	3,376.25	4,000.00	-623.75
51102 · Water	0.00	300.00	-300.00
51103 · Copiers	249.28	300.00	-50.72
51104 · Fire Alarm Contract	888.33	1,300.00	-411.67
51105 · Janitorial Supplies	132.04	250.00	-117.96
51106 · Internet Services	700.97	1,080.00	-379.03
51107 · Web Page	1,580.00	2,000.00	-420.00
51108 · Information Technology Support	5,306.85	9,600.00	-4,293.15
51109 · Postage	1,232.79	3,100.00	-1,867.21
Total 4141 · TOWN HALL	16,790.89	28,902.25	-12,111.36
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	23,518.98	37,304.96	-13,785.98
51206 · CT Unemployment Reimbursements	74.53	1,200.00	-1,125.47
Total 4112 · ADMINISTRATION/OTHER	44,529.04	59,319.96	-14,790.92
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)	20,672.19	25,984.80	-5,312.61
51302 · Liability & Umbrella	14,649.77	19,471.00	-4,821.23
51304 · Bonds/Blanket Crime	755.00	1,000.00	-245.00
Total 4199 · INSURANCE & BONDS TOTAL	55,373.31	76,761.80	-21,388.49
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	16,016.57	23,595.50	-7,578.93
51501 · Professional Services (TC)	56.10	400.00	-343.90
51502 · Professional Development	160.76	750.00	-589.24
51503 · Legal Notices	1,385.63	2,500.00	-1,114.37
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	2,254.00	7,122.00	-4,868.00
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	27,602.99	41,072.50	-13,469.51
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	20.00	100.00	-80.00
51610 · Windham Tax Collection Service	17,478.72	17,478.72	0.00
Total 4135 · TAX COLLECTOR	23,250.33	27,077.72	-3,827.39
4117 · FINANCE DEPARTMENT			
51710 · Treasurer Salary	17,723.16	25,600.00	-7,876.84
51720 · Bookkeeper Salary	4,036.50	10,140.00	-6,103.50
51730 · Financial Program/Training	1,024.14	2,400.00	-1,375.86
51740 · Miscellaneous	62.60	100.00	-37.40
Total 4117 · FINANCE DEPARTMENT	22,846.40	38,240.00	-15,393.60

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4131 · ASSESSOR			
51900 · Assessor Salary	13,765.55	19,910.63	-6,145.08
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	24,170.34	38,233.63	-14,063.29
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	1,776.00	8,000.00	-6,224.00
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	4,346.00	9,000.00	-4,654.00
52106 · PZC Clerk Salary	0.00	500.00	-500.00
Total 4153 · PLANNING & ZONING	7,445.63	19,000.00	-11,554.37
4163 · INLAND WETLANDS			
52200 · Dues/Subscriptions	0.00	100.00	-100.00
52201 · DEP	0.00	100.00	-100.00
52202 · Wetland Officer Salary	4,860.42	5,215.20	-354.78
52203 · IWWC Clerk	0.00	150.00	-150.00
Total 4163 · INLAND WETLANDS	4,860.42	5,565.20	-704.78
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	6,276.91	10,600.00	-4,323.09
Total 4213 · BUILDING DEPARTMENT	6,382.55	12,350.00	-5,967.45
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	2,025.72	1,261.00	764.72
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	2,986.72	4,025.50	-1,038.78
4501 · LIBRARY			
52600 · Directors Salary	12,612.88	19,393.00	-6,780.12
52601 · Asst Salary	7,853.91	17,320.45	-9,466.54
52602 · Janitorial Salary	1,065.96	4,194.30	-3,128.34
52603 · Professional Development	0.00	250.00	-250.00
52604 · Fire Alarm Contract	0.00	675.00	-675.00
52605 · Telephone	670.87	1,164.00	-493.13
52606 · Office Supplies	150.91	500.00	-349.09
52607 · Janitorial Supplies	90.05	150.00	-59.95
52608 · Library Books	1,694.40	2,500.00	-805.60
52609 · Electronic Materials	405.84	450.00	-44.16
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	783.00	1,680.00	-897.00
52615 · Library Programs	134.61	150.00	-15.39
52616 · Computers/Servers/Printers	42.00	480.00	-438.00
52617 · Mileage	0.00	200.00	-200.00
Total 4501 · LIBRARY	26,024.43	51,846.75	-25,822.32
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	6,918.16	10,936.75	-4,018.59
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)	10,252.39	20,000.00	-9,747.61
52705 · Safety Clothing Allowance	0.00	300.00	-300.00
52706 · Other Fuels	10,099.17	1,500.00	8,599.17
52707 · Cemeteries	3,030.24		
52708 · New Equipment	259.89	1,500.00	-1,240.11
52709 · Vehicle Maintenance	4,482.77	6,000.00	-1,517.23
52710 · Equipment Maintenance	6,336.70	7,500.00	-1,163.30
52711 · Diesel/Gasoline	8,961.42	23,000.00	-14,038.58
52712 · Highway Supervisor Salary	5,732.25	8,291.23	-2,558.98
52713 · Foreman Salary	39,184.91	60,030.63	-20,845.72
52714 · Annuity - Foreman	0.00	2,000.00	-2,000.00
52715 · Road Asst Salary	26,626.50	51,100.00	-24,473.50
52717 · Capitol Improvements Roads	0.00	75,000.00	-75,000.00
52718 · Maintenance Roads/Other	7,040.82	15,000.00	-7,959.18
52719 · Capital Non-Recurring DPW	20,000.00	20,000.00	0.00
52720 · Telephone	858.56	1,100.00	-241.44
52724 · Protective Gear/Clothing	0.00	500.00	-500.00
52725 · In-Kind Services - SES	58.82		
Total 4300 · PUBLIC WORKS	155,896.29	383,657.84	-227,761.55
4399 · BUILDING MAINTENANCE			
52816 · Certification	0.00	120.00	-120.00
52800 · Building Maintenance Salary	1,039.50	2,091.00	-1,051.50
52801 · ST of CT Boiler Permits	160.00	400.00	-240.00
52802 · Mileage	0.00	100.00	-100.00
52803 · Pest Control	225.00	900.00	-675.00
52804 · Bldg Maint - Grange Hall	0.00	1,000.00	-1,000.00
52805 · Bldg Maint - Town Misc	1,175.89	9,000.00	-7,824.11
52807 · Bldg Maint - Public Safety Bldg	2,927.52	1,250.00	1,677.52
52810 · Bldg Maint - Town Hall	1,433.50	3,000.00	-1,566.50
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	1,024.07	1,000.00	24.07
52814 · Bldg Maint - Library	1,521.89	1,500.00	21.89
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	70,452.10	83,861.00	-13,408.90
8601 · UTILITIES-ELECTRIC			
52900 · Grange Hall	355.22	600.00	-244.78
52901 · Public Safety Complex	4,737.58	10,000.00	-5,262.42
52902 · Town Hall	2,988.98	5,200.00	-2,211.02
52903 · New Town Garage	1,425.72	3,000.00	-1,574.28
52904 · Old Town Garage	317.73	600.00	-282.27
52905 · Library	4,426.88	6,000.00	-1,573.12

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52906 · Street Lighting	2,471.62	3,500.00	-1,028.38
52907 · Town Green	360.84	600.00	-239.16
52908 · Bowers Park	454.82	600.00	-145.18
Total 8601 · UTILITIES-ELECTRIC	17,539.39	30,100.00	-12,560.61
8602 · UTILITIES-HEAT			
53000 · Oil - Grange Hall	0.00	1,000.00	-1,000.00
53001 · Oil - Library	2,070.18	4,000.00	-1,929.82
53002 · Oil - Public Works	1,011.35	3,000.00	-1,988.65
53003 · Oil - Town Hall	1,825.39	3,000.00	-1,174.61
53004 · Oil - Public Safety Complex	4,239.67	5,500.00	-1,260.33
Total 8602 · UTILITIES-HEAT	9,146.59	16,500.00	-7,353.41
4200 · PUBLIC SAFETY DEPT			
53100 · EMD In-Kind Services	2,503.85	3,000.00	-496.15
53101 · Non-Recurring	13,000.00	13,000.00	0.00
53102 · Fire/EMS Service	67,838.60	84,799.00	-16,960.40
53103 · 9-1-1 Dispatch	4,170.90	4,171.00	-0.10
53104 · Paramedic Program Services	1,282.50	1,700.00	-417.50
53105 · Office of Fire Marshall Service	375.00	1,500.00	-1,125.00
53110 · Ambulance Transport	91,016.40	157,228.10	-66,211.70
53120 · Fire Truck Lease Payment	40,290.45	40,290.45	0.00
Total 4200 · PUBLIC SAFETY DEPT	220,477.70	305,688.55	-85,210.85
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	10,909.51	22,000.00	-11,090.49
53501 · Rental of Land & Building	12,144.00	16,000.00	-3,856.00
53502 · Disposal - Willi Waste	30,451.04	50,000.00	-19,548.96
53503 · Container Transit	11,462.40	20,000.00	-8,537.60
53504 · Dues & Fees Mld-Neroc Transfer	1,703.26	1,100.00	603.26
Total 8400 · TRANSFER STATION	66,670.21	109,100.00	-42,429.79
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	7,493.18	9,554.00	-2,060.82
Total 4803 · INTEREST/PAYMENT DEBT	25,446.31	45,461.00	-20,014.69
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	67,500.00	90,000.00	-22,500.00
Total 4801 · PRINCIPAL/PAYMENT OF DEBT	67,500.00	215,000.00	-147,500.00
Total Expense	966,487.65	1,727,239.13	-760,751.48
Net Ordinary Income	4,215,470.93	4,091,671.45	123,799.48
Other Income/Expense			
Other Expense			
69999 · Previous Year Adjustments	-3,638.78		
4701 · SES EXPENDITURES			
54000 · Scotland Elementary	1,246,729.74	2,364,997.00	-1,118,267.26
Total 4701 · SES EXPENDITURES	1,246,729.74	2,364,997.00	-1,118,267.26
4702 · PHHS - OTHER EXPENDITURES			
55000 · Parish Hill Transportation	41,407.00	82,814.00	-41,407.00
55001 · Regional District 11	1,528,861.84	2,107,351.93	-578,490.09
Total 4702 · PHHS - OTHER EXPENDITURES	1,570,268.84	2,190,165.93	-619,897.09
Total Other Expense	2,813,359.80	4,555,162.93	-1,741,803.13
Net Other Income	-2,813,359.80	-4,555,162.93	1,741,803.13
Net Income	<u>1,402,111.13</u>	<u>-463,491.48</u>	<u>1,865,602.61</u>