

**Town of Pomfret**  
General Account Summary

As approved January 24, 2024

	A	B	C	D	E	F	G
		FY 2025 Budget (proposed)	FY 2024 Budget	FY 2023 Actual	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget
	<b>TOWN REVENUES</b>						
	<b>Taxes Current Year (100-6-10-00-300)</b>						
5	Current Year Taxes*	1,186,262	1,127,488	4,628,908	1,067,927	4,428,270	936,509
6	Act 68 funds paid to State	-	-	(1,809,211)	-	(1,820,002)	-
7	School Tax Pd to School	-	-	(1,900,407)	-	(1,710,688)	-
8	School tax-Admin fee	-	-	(8,516)	-	(8,112)	-
9	Appropriation to Highway Fund	(1,126,216)	(1,059,360)	(959,513)	(959,513)	(841,365)	(841,365)
10	<b>TOTAL TAXES CURRENT YEAR</b>	<b>60,046</b>	<b>68,129</b>	<b>(48,738)</b>	<b>108,414</b>	<b>48,103</b>	<b>95,144</b>
11	<i>* Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.</i>						
	<b>Other Town Revenues</b>						
20	Other Taxes (100-6-10-00-305)	340,700	298,604	493,976	280,433	481,870	280,409
25	Penalties and Interest (Taxes) (100-6-10-00-310)	20,000	20,000	37,410	15,000	84,329	15,000
29	Earnings on Accounts (100-6-10-05-315)	1,000	1,000	657	2,000	13	2,000
44	Income Accounts (100-6-10-10-320)	14,023	16,485	11,630	15,835	16,311	11,935
50	Town Permits (100-6-10-15-325)	7,300	8,500	7,020	6,125	9,015	6,125
57	Misc. Income (100-6-10-20-340)	26,027	21,500	38,710	20,285	23,666	20,285
61	State Funds and Other Grants (100-6-20-00-355)	615	607	610	607	605	607
65	Public Safety (100-6-50-40)	-	-	-	-	103	-
	<b>TOTAL OTHER TOWN REVENUES</b>	<b>409,665</b>	<b>366,696</b>	<b>590,013</b>	<b>340,285</b>	<b>615,912</b>	<b>336,361</b>
67	<b>TOTAL TOWN REVENUES</b>	<b>469,711</b>	<b>434,825</b>	<b>541,275</b>	<b>448,699</b>	<b>664,015</b>	<b>431,505</b>
	<b>TOWN EXPENDITURES</b>						
	<b>Town Expenditures</b>						
78	Clerk (100-7-10-10)	41,208	41,436	38,703	40,150	35,993	37,610
87	Treasurer (100-7-10-15)	47,081	46,086	44,245	44,600	39,331	42,060
97	Listers (100-7-10-20)	19,324	20,600	15,288	20,600	17,934	20,650
115	Other Officers (100-7-10-25)	40,511	45,040	35,345	49,760	34,948	51,060
130	Municipal Office (100-7-10-30)	38,158	33,800	35,889	33,300	50,019	26,300
135	Professional Fees (100-7-10-45)	23,500	18,000	27,533	19,000	4,445	19,000
142	Assessments (100-7-10-55)	27,322	30,325	20,408	31,840	38,357	32,380
151	Town Hall (100-7-10-65)	4,714	8,350	8,702	10,150	5,023	8,950
157	Brick Building (100-7-20-33)	1,055	-	776	1,500	531	1,500
168	Misc Town Expenses (100-7-20-35)	10,900	9,900	9,582	8,850	6,732	8,525
200	Fire Department (100-7-30-40)	138,957	135,973	58,763	57,235	49,186	51,995
207	Contract Services (100-7-30-42)	101,906	97,661	93,388	92,452	93,812	85,452
212	Fast Squad (100-7-30-44)	1,500	3,000	-	3,000	2,450	3,000
217	Communications and Disaster (100-7-30-46)	1,650	1,400	1,569	1,400	939	900
223	Municipal Special Projects (100-7-90-75)	1,500	1,500	16,777	1,500	-	-
230	Reserve Accounts	17,313	16,300	25,800	25,800	17,500	17,500
232	<b>TOTAL TOWN EXPENDITURES</b>	<b>516,599</b>	<b>509,371</b>	<b>432,767</b>	<b>441,137</b>	<b>397,200</b>	<b>406,882</b>
253	<b>TOTAL VOTED APPROPRIATIONS</b>	<b>71,829</b>	<b>70,829</b>	<b>129,329</b>	<b>129,329</b>	<b>69,579</b>	<b>69,579</b>

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General Account Summary

As approved January 24, 2024

	A	B	C	D	E	F	G
		FY 2025 Budget (proposed)	FY 2024 Budget	FY 2023 Actual	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget
255	<b>TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS</b>	<b>588,428</b>	<b>580,200</b>	<b>562,096</b>	<b>570,466</b>	<b>466,779</b>	<b>476,461</b>
257	<b>TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS</b>	<b>(118,717)</b>	<b>(145,375)</b>	<b>(20,822)</b>	<b>(121,767)</b>	<b>197,236</b>	<b>(44,956)</b>
259	<b>BEGINNING GENERAL FUND BALANCE</b>			<b>364,059</b>		<b>166,823</b>	
260	<b>ENDING GENERAL FUND BALANCE*</b>			<b>343,237</b>		<b>364,059</b>	
261	<i>General Fund Balance Change</i>			<i>(20,822)</i>		<i>197,236</i>	

263 \* \$145,375 of the FY 2022 ending General Fund Balance was assigned to reduce taxes to be raised in FY 2024. As a result, the unassigned FY 2023 ending General Fund Balance was \$197,862, of which \$118,717 is proposed to be used to reduce taxes to be raised in FY 2025. See Line 257. See also Warning Article 16.

**Town of Pomfret**  
Highway Account Summary

As approved January 24, 2024

	A	B	C	D	E	F	G
		FY 2025 Budget (proposed)	FY 2024 Budget	FY 2023 Actual	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget
	<b>HIGHWAY REVENUES</b>						
5	Appropriation from General Fund	1,126,216	1,059,360	959,513	959,513	841,365	841,365
6	State Aid - Highways	159,185	142,163	142,163	132,500	138,415	132,500
7	State grant supplement	-	-	-	-	15,319	-
8	Webster Cloudland grant	-	-	-	-	22,447	-
9	Donations to Highway	-	-	-	-	1,000	-
10	Grant to Comply with Mun. Standards	24,000	35,500	-	18,900	-	18,900
11	Highway Interest Income	-	-	69	-	278	-
12	Highway Misc. Income	-	-	2,426	-	2,773	-
13	<b>TOTAL HIGHWAY REVENUES</b>	<b>1,309,401</b>	<b>1,237,023</b>	<b>1,104,171</b>	<b>1,110,913</b>	<b>1,021,597</b>	<b>992,765</b>
	<b>HIGHWAY EXPENDITURES</b>						
29	Labor and Benefits (150-7-10-70)	468,397	407,675	419,846	363,852	317,686	306,685
36	Insurance (150-7-15-85)	32,189	28,558	27,772	30,189	21,317	29,800
51	Materials (150-7-20-75)	271,000	299,500	245,501	292,000	265,716	278,000
68	Small Equipment (150-7-30-80)	85,925	84,100	100,180	89,600	84,859	78,600
72	Large Equipment Maint and Repair (150-7-35-05)	30,000	30,000	38,810	25,000	50,745	35,000
79	Garage Building (150-7-40-83)	8,100	11,000	16,189	6,500	12,200	6,500
86	Contracts (150-7-50-90)	28,740	32,240	2,015	31,850	14,600	30,250
91	Special Projects and Grants (150-7-50-93)	-	-	5,291	-	6,493	-
97	Highway Reserves (150-7-95-50)	365,000	364,000	354,000	354,000	294,000	294,000
99	<b>TOTAL HIGHWAY EXPENDITURES</b>	<b>1,289,351</b>	<b>1,257,073</b>	<b>1,209,605</b>	<b>1,192,992</b>	<b>1,067,616</b>	<b>1,058,835</b>
101	<b>HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES</b>	<b>20,050</b>	<b>(20,050)</b>	<b>(105,434)</b>	<b>(82,079)</b>	<b>(46,020)</b>	<b>(66,070)</b>
103	<b>BEGINNING HIGHWAY FUND BALANCE</b>			<b>102,129</b>		<b>148,149</b>	
104	<b>ENDING HIGHWAY FUND BALANCE*</b>			<b>(3,305)</b>		<b>102,129</b>	
105	<i>Highway Fund Balance Change</i>			<i>(105,434)</i>		<i>(46,020)</i>	

107 \* \$20,050 of the FY 2022 ending Highway Fund Balance was assigned to reduce taxes to be raised in FY 2024. As a result, the unassigned FY 2023 ending Highway Fund Balance was \$(23,355). The actual FY 2023 ending Highway Fund deficit of \$(3,305) previously was transferred from the Highway Rainy Day Reserve Fund in accordance with the Rainy Day Reserve Funds Policy. The remaining deficit of \$(20,050) is to be raised in addition to highway expenditures in FY 2025. See Line 101.

**Town of Pomfret**  
General Account Detail

As approved January 24, 2024

	A	B	C	D	E	F	G
1		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
2	<b>TOWN REVENUES (100-6)</b>						
3							
4	<b>Taxes Current Year (100-6-10-00-300)</b>						
5	Current Year Taxes*	1,186,262	1,127,488	4,628,908	1,067,927	4,428,270	936,509
6	Act 68 funds paid to State	-	-	(1,809,211)	-	(1,820,002)	-
7	School Tax Pd to School	-	-	(1,900,407)	-	(1,710,688)	-
8	School tax-Admin fee	-	-	(8,516)	-	(8,112)	-
9	Appropriation to Highway Fund	(1,126,216)	(1,059,360)	(959,513)	(959,513)	(841,365)	(841,365)
10	<b>TOTAL TAXES CURRENT YEAR</b>	<b>60,046</b>	<b>68,129</b>	<b>(48,738)</b>	<b>108,414</b>	<b>48,103</b>	<b>95,144</b>
11	<i>* Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.</i>						
12							
13	<b>Other Taxes (100-6-10-00-305)</b>						
14	Prior Years Delinquent	-	-	199,121	-	181,068	-
15	Appalachian Trail in lieu of taxes	9,000	8,000	8,515	7,500	7,947	7,480
16	Current Use Reimbursement	310,000	270,000	272,621	263,329	266,019	263,329
17	Land Use change tax	10,000	10,000	2,565	-	16,120	-
18	VT State in Land in lieu of taxes	2,700	2,604	2,638	2,604	2,604	2,600
19	School tax collection fee	9,000	8,000	8,516	7,000	8,112	7,000
20	<b>TOTAL OTHER TAXES</b>	<b>340,700</b>	<b>298,604</b>	<b>493,976</b>	<b>280,433</b>	<b>481,870</b>	<b>280,409</b>
21							
22	<b>Penalties and Interest (Taxes) (100-6-10-00-310)</b>						
23	Interest on Taxes Due	15,000	10,000	21,671	7,500	63,342	7,500
24	Late Penalty on Taxes Due	5,000	10,000	15,738	7,500	20,987	7,500
25	<b>TOTAL PENALTIES AND INTEREST (TAXES)</b>	<b>20,000</b>	<b>20,000</b>	<b>37,410</b>	<b>15,000</b>	<b>84,329</b>	<b>15,000</b>
26							
27	<b>Earnings on Accounts (100-6-10-05-315)</b>						
28	Interest Income	1,000	1,000	657	2,000	13	2,000
29	<b>TOTAL EARNINGS ON ACCOUNTS</b>	<b>1,000</b>	<b>1,000</b>	<b>657</b>	<b>2,000</b>	<b>13</b>	<b>2,000</b>
30							
31	<b>Income Accounts (100-6-10-10-320)</b>						
32	Recording	13,000	18,000	13,190	18,000	18,595	13,000
33	Restoration and Preservation Reserve Fund	(3,467)	(4,800)	(3,432)	(4,800)	(4,900)	(4,000)
34	Copying	1,500	1,500	1,843	1,500	1,623	1,500
35	Landfill Coupons Rcpts	12,000	14,000	10,609	13,800	12,996	13,800
36	Landfill Coupons-Cost	(12,000)	(14,000)	(13,737)	(13,800)	(14,008)	(13,800)
37	Marriage-CU License Rcpts	480	300	390	300	660	300
38	Marriage-CU Licenses-Cost	(390)	(250)	(350)	(250)	(350)	(250)
39	Dog Licenses Rcpts	2,500	2,500	2,424	2,000	2,450	2,000
40	Dog Licenses-Cost	(500)	(1,250)	(382)	(1,400)	(1,255)	(1,200)
41	Liquor Licenses	300	185	300	185	185	185
42	Rent Town Hall	500	200	685	200	225	300
43	Land posting fees	100	100	90	100	90	100
44	<b>TOTAL INCOME ACCOUNTS</b>	<b>14,023</b>	<b>16,485</b>	<b>11,630</b>	<b>15,835</b>	<b>16,311</b>	<b>11,935</b>
45							
46	<b>Town Permits (100-6-10-15-325)</b>						
47	Highway Access	1,000	200	900	100	200	100

**Town of Pomfret**  
General Account Detail

As approved January 24, 2024

A	B	C	D	E	F	G	
	<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>	
1							
48	Excess Weight	300	300	320	275	315	275
49	Ridgeline, Building and Zoning Permits	6,000	8,000	5,800	5,750	8,500	5,750
50	<b>TOTAL TOWN PERMITS</b>	<b>7,300</b>	<b>8,500</b>	<b>7,020</b>	<b>6,125</b>	<b>9,015</b>	<b>6,125</b>
51							
52	<b>Misc. Income (100-6-10-20-340)</b>						
53	Charitable Donations	23,027	21,000	37,101	20,285	20,957	20,285
54	Misc. Select Board	-	-	6	-	2	-
55	Misc. Town Clerk	-	-	10	-	12	-
56	Traffic Fines	3,000	500	1,593	-	2,696	-
57	<b>TOTAL MISC. INCOME</b>	<b>26,027</b>	<b>21,500</b>	<b>38,710</b>	<b>20,285</b>	<b>23,666</b>	<b>20,285</b>
58							
59	<b>State Funds and Other Grants (100-6-20-00-355)</b>						
60	Tax Equalization Income	615	607	610	607	605	607
61	<b>TOTAL STATE FUNDS AND OTHER GRANTS</b>	<b>615</b>	<b>607</b>	<b>610</b>	<b>607</b>	<b>605</b>	<b>607</b>
62							
63	<b>Public Safety (100-6-50-40)</b>						
64	Insurance Reimbursement	-	-	-	-	103	-
65	<b>TOTAL PUBLIC SAFETY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103</b>	<b>-</b>
66							
67	<b>TOTAL TOWN REVENUES</b>	<b>469,711</b>	<b>434,825</b>	<b>541,275</b>	<b>448,699</b>	<b>664,015</b>	<b>431,505</b>
68							
69	<b>TOWN EXPENDITURES (100-7)</b>						
70							
71	<b>Clerk (100-7-10-10)</b>						
72	Clerk Salary	40,458	29,708	28,000	28,000	25,000	25,000
73	Clerical Assistant	-	1,000	78	1,500	1,500	1,500
74	Clerk Insurance	-	9,978	9,978	9,300	9,225	9,560
75	Clerk Gen Exp	250	250	-	500	132	200
76	Permanent Records Maintenance	-	-	-	-	5	500
77	Record Books and Supplies	500	500	647	850	131	850
78	<b>TOTAL CLERK</b>	<b>41,208</b>	<b>41,436</b>	<b>38,703</b>	<b>40,150</b>	<b>35,993</b>	<b>37,610</b>
79							
80	<b>Treasurer (100-7-10-15)</b>						
81	Treas Salary*	40,458	29,708	28,000	28,000	25,000	3,000
82	Tax Collector	-	-	-	-	-	3,000
83	Bookkeeper	-	-	-	-	-	19,000
84	Asst. to Treasurer/Bookkeeper	5,423	5,500	4,982	6,500	4,194	6,500
85	Treas Insurance	-	9,978	9,768	9,300	9,557	9,560
86	Treas General Expense	1,200	900	1,496	800	580	1,000
87	<b>TOTAL FINANCIAL MANAGEMENT</b>	<b>47,081</b>	<b>46,086</b>	<b>44,245</b>	<b>44,600</b>	<b>39,331</b>	<b>42,060</b>
88	<i>* All columns except FY 2022 Budget combine Treasurer, Bookkeeper and Tax Collector salary into a single line item.</i>						
89							
90	<b>Listers (100-7-10-20)</b>						
91	Listers Payroll	13,874	15,000	12,745	15,000	13,561	15,000
92	Listers Education and Dues	150	300	-	300	50	600
93	Listers mileage	150	150	-	150	-	150

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		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
94	Listers Gen Exp	150	150	99	150	198	150
95	Listers software: Proval	2,500	2,500	2,444	2,500	2,421	2,250
96	Tax mapping	2,500	2,500	-	2,500	1,705	2,500
97	<b>TOTAL LISTERS</b>	<b>19,324</b>	<b>20,600</b>	<b>15,288</b>	<b>20,600</b>	<b>17,934</b>	<b>20,650</b>
98							
99	<b>Other Officers (100-7-10-25)</b>						
100	Select Board	7,500	5,000	5,000	5,000	5,000	5,000
101	Select Board Gen Exp	500	500	-	500	-	500
102	Select Board Admin Asst	3,830	5,000	3,518	7,000	4,232	7,000
103	Board of Auditors	6,309	10,500	5,796	9,000	8,021	9,000
104	Constable and Expense	500	500	653	500	-	500
105	Delinquent Tax Collector	961	1,247	883	3,500	723	3,500
106	Zoning Administrator	6,852	6,233	6,295	8,000	4,630	8,000
107	Trustees of Public Funds	300	600	-	600	-	600
108	Town's Cost SS and Med	9,675	10,000	9,901	10,000	9,980	9,300
109	Pub Officials Liab Insurance	2,643	3,500	1,947	3,500	2,076	3,500
110	Workers Comp	641	500	1,053	500	287	500
111	Select Board Admin. Asst. Exp	-	660	-	660	-	660
112	ZBA and Admin Exp	-	-	300	1,000	-	1,000
113	Fire Warden and Deputy	800	800	-	-	-	-
114	Planning Comm Exp	-	-	-	-	-	2,000
115	<b>TOTAL OTHER OFFICERS</b>	<b>40,511</b>	<b>45,040</b>	<b>35,345</b>	<b>49,760</b>	<b>34,948</b>	<b>51,060</b>
116							
117	<b>Municipal Office (100-7-10-30)</b>						
118	Cleaning	3,500	3,500	2,970	3,000	3,375	2,000
119	Town Office Building Maintenance	3,000	3,000	3,244	3,000	7,084	3,000
120	Insurance	2,983	2,700	2,235	2,700	2,238	2,700
121	Telephone-Internet	1,500	1,300	1,576	1,300	1,175	1,300
122	Postage and Envelopes	2,750	3,250	1,640	3,250	2,499	2,500
123	Town Offices: Supplies	1,500	1,500	1,483	1,500	1,048	1,500
124	Town Office Electricity	2,000	1,500	1,757	1,500	1,412	1,500
125	Propane	1,600	1,600	1,279	1,600	1,538	1,600
126	NEMRC Support	7,000	6,000	7,303	6,000	10,652	2,500
127	Office 365 Software	4,000	2,750	4,027	2,750	3,679	2,500
128	Computer Services/Cloud Backup/Security	6,500	5,000	6,551	5,000	13,860	3,500
129	Other New Equip/Copier lease	1,825	1,700	1,825	1,700	1,459	1,700
130	<b>TOTAL MUNICIPAL OFFICE</b>	<b>38,158</b>	<b>33,800</b>	<b>35,889</b>	<b>33,300</b>	<b>50,019</b>	<b>26,300</b>
131							
132	<b>Professional Fees (100-7-10-45)</b>						
133	Legal and Professional Fees	20,000	14,000	24,432	14,000	2,009	14,000
134	Accounting Support	3,500	4,000	3,101	5,000	2,436	5,000
135	<b>TOTAL EXTRAORDINARY EXPENSES</b>	<b>23,500</b>	<b>18,000</b>	<b>27,533</b>	<b>19,000</b>	<b>4,445</b>	<b>19,000</b>
136							
137	<b>Assessments (100-7-10-55)</b>						
138	Windsor County Tax	15,163	18,284	16,728	19,000	15,680	19,000
139	GUVSWMD waste dues	8,244	8,244	-	9,160	19,104	9,944

**Town of Pomfret**  
General Account Detail

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	A	B	C	D	E	F	G
1		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
140	VLCT Dues	2,376	2,304	2,233	2,233	2,190	2,053
141	Two Rivers	1,539	1,493	1,447	1,447	1,383	1,383
142	<b>TOTAL ASSESSMENTS</b>	<b>27,322</b>	<b>30,325</b>	<b>20,408</b>	<b>31,840</b>	<b>38,357</b>	<b>32,380</b>
143							
144	<b>Town Hall (100-7-10-65)</b>						
145	Misc and Cleaning, Town Hall	500	500	-	500	225	300
146	Repairs and Maintenance, Town Hall	500	-	453	2,000	18	2,000
147	Insurance	2,264	1,900	1,612	2,700	544	2,700
148	Electricity, Town Hall	850	750	770	750	617	750
149	Propane, Town Hall	100	200	289	200	55	200
150	Fuel Oil, Town Hall	500	5,000	5,578	4,000	3,565	3,000
151	<b>TOTAL TOWN HALL</b>	<b>4,714</b>	<b>8,350</b>	<b>8,702</b>	<b>10,150</b>	<b>5,023</b>	<b>8,950</b>
152							
153	<b>Brick Building (100-7-20-33)</b>						
154	Brick Bldg exp	-	-	-	1,500	-	1,500
155	Brick Bldg - insurance	755	-	476	-	162	-
156	Brick Bldg - propane	300	-	300	-	368	-
157	<b>TOTAL BRICK BUILDING</b>	<b>1,055</b>	<b>-</b>	<b>776</b>	<b>1,500</b>	<b>531</b>	<b>1,500</b>
158							
159	<b>Misc Town Expenses (100-7-20-35)</b>						
160	Grounds Maintenance	2,000	3,000	1,750	2,500	714	2,500
161	Bank Fees and Service Charges	50	50	23	50	42	25
162	Town Report Printing and Mailing	2,000	2,000	2,413	2,000	1,258	1,750
163	Published Legal Notices	2,500	2,500	2,245	2,500	2,992	2,500
164	Election Expenses	2,000	500	1,455	-	301	-
165	Ed Conferences/Mileage	1,500	1,000	1,408	1,000	1,275	1,000
166	Signs and Posts (911)	350	350	288	300	150	250
167	Misc Gen Exp	500	500	-	500	-	500
168	<b>TOTAL MISC. TOWN EXPENSES</b>	<b>10,900</b>	<b>9,900</b>	<b>9,582</b>	<b>8,850</b>	<b>6,732</b>	<b>8,525</b>
169							
170	<b>Fire Department (100-7-30-40)</b>						
171	Buildings Maintenance	1,500	1,000	2,580	9,000	3,603	1,500
172	FD: septic systems	1,300	350	-	350	-	300
173	Insurance	20,055	19,100	16,969	17,500	16,621	18,000
174	Pomfret FD phone: 3730	1,400	1,400	1,124	1,300	712	1,200
175	Teago FD phone: 1125	1,400	1,400	1,124	1,100	2,924	1,200
176	FD Radios & Cell Phones	-	-	-	-	897	-
177	FD Training, conf, mileage	3,000	3,000	2,081	3,000	111	3,000
178	FD alarm systems	1,085	1,085	1,433	985	783	875
179	Supplies	100	100	-	500	-	500
180	FD vehicle gasoline	100	100	-	50	-	200
181	FD operating expenses	-	-	-	-	809	-
182	PFD Rescue Vehicle	500	500	2,163	500	-	350
183	PFD Engine 1	6,250	4,000	4,341	4,000	4,984	2,000
184	PFD Engine 3	500	500	4,398	-	1,367	-
185	Teago Engine 1	-	-	-	-	69	2,000

**Town of Pomfret**  
General Account Detail

As approved January 24, 2024

1	A	B	C	D	E	F	G
		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
186	Teago Engine 2	4,000	3,000	7,307	5,000	3,034	1,200
187	Teago Engine 3	-	-	28	500	-	-
188	Administration	-	-	-	-	-	800
189	Electricity--Pomfret FD	1,874	1,785	1,554	1,700	1,288	1,250
190	Electricity--Teago FD	2,095	1,995	1,483	1,900	1,404	1,250
191	Propane Pomfret Fire Dept	2,018	1,998	2,606	3,500	2,681	3,000
192	Teago FD propane	50	50	289	50	-	50
193	Heating oil, Teago FD	3,630	3,610	3,613	3,100	2,618	3,650
194	Equip (Hose, Tools etc)	5,900	3,900	136	1,500	605	6,150
195	SCBA and Gas Meter	4,000	1,700	1,359	1,300	993	720
196	Protective clothing (turnout gear)	2,500	10,000	3,642	-	3,160	2,500
197	FD Vehicle Reserve #400	60,000	60,000	-	-	-	-
198	FD non vehicle Reserve #402	15,300	15,000	-	-	-	-
199	Membership/Subscriptions	400	400	533	400	524	300
200	<b>TOTAL FIRE DEPARTMENT</b>	<b>138,957</b>	<b>135,973</b>	<b>58,763</b>	<b>57,235</b>	<b>49,186</b>	<b>51,995</b>
201							
202	<b>Contract Services (100-7-30-42)</b>						
203	Ambulance Service Assessment	63,280	63,280	63,280	63,280	63,280	63,280
204	Unpaid Ambulance Bills	3,304	6,669	11,368	12,000	13,705	10,000
205	Dispatch Fees	4,122	2,712	3,206	2,172	2,712	2,172
206	Sheriff's Patrol/VT State Police	31,200	25,000	15,534	15,000	14,115	10,000
207	<b>TOTAL CONTRACT SERVICES</b>	<b>101,906</b>	<b>97,661</b>	<b>93,388</b>	<b>92,452</b>	<b>93,812</b>	<b>85,452</b>
208							
209	<b>Fast Squad (100-7-30-44)</b>						
210	FAST Squad: conf, train, mileage	750	1,500	-	1,500	2,450	1,500
211	FAST Squad supplies	750	1,500	-	1,500	-	1,500
212	<b>TOTAL FAST SQUAD</b>	<b>1,500</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>	<b>2,450</b>	<b>3,000</b>
213							
214	<b>Communications and Disaster (100-7-30-46)</b>						
215	Repeater expenses	1,250	1,000	1,173	1,000	631	500
216	Repeater electricity	400	400	396	400	308	400
217	<b>TOTAL COMMUNICATIONS AND DISASTER</b>	<b>1,650</b>	<b>1,400</b>	<b>1,569</b>	<b>1,400</b>	<b>939</b>	<b>900</b>
218							
219	<b>Municipal Special Projects (100-7-90-75)</b>						
220	Planning and zoning project	1,500	1,500	-	1,500	-	-
221	Town Plan Update	-	-	10,546	-	-	-
222	Hazard Mitigation Plan Update	-	-	6,231	-	-	-
223	<b>TOTAL MUNICIPAL SPECIAL PROJECTS</b>	<b>1,500</b>	<b>1,500</b>	<b>16,777</b>	<b>1,500</b>	<b>-</b>	<b>-</b>
224							
225	<b>Reserve Accounts</b>						
226	Reappraisal Reserve #160	-	-	-	-	5,000	5,000
227	Communications Reserve #410	5,800	5,800	5,800	5,800	2,500	2,500
228	FD non vehicle Reserve #402	-	-	10,000	10,000	-	-
229	Teago Village Reserve	11,513	10,500	10,000	10,000	10,000	10,000
230	<b>TOTAL RESERVE ACCOUNTS</b>	<b>17,313</b>	<b>16,300</b>	<b>25,800</b>	<b>25,800</b>	<b>17,500</b>	<b>17,500</b>
231							

**Town of Pomfret**  
General Account Detail

As approved January 24, 2024

1	A	B	C	D	E	F	G
		FY 2025 Budget (proposed)	FY 2024 Budget	FY 2023 Actual	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget
232	<b>TOTAL TOWN EXPENDITURES</b>	<b>516,599</b>	<b>509,371</b>	<b>432,767</b>	<b>441,137</b>	<b>397,200</b>	<b>406,882</b>
233							
234	<b>VOTED APPROPRIATIONS (100-7)</b>						
235							
236	<b>Voted Appropriations (100-7-95-50)</b>						
237	<i>Town Entities</i>						
238	Abbott Memorial Library	42,500	42,500	41,500	41,500	41,500	41,500
239	Cemetery Appropriation	12,500	12,500	12,000	12,000	12,000	12,000
240	FD Vehicle Reserve #400	-	-	60,000	60,000	-	-
241							
242	<i>Social Service Entities</i>						
243	Visiting Nurses of VT and NH	3,950	3,950	3,950	3,950	3,950	3,950
244	Thompson Senior Center	4,800	3,800	3,800	3,800	3,800	3,800
245	Woodstock Area Job Bank	-	-	-	-	300	300
246	Healthcare and Rehabilitation Services	979	979	979	979	979	979
247	Empower Up - Windsor Central Mentoring Program	2,500	2,500	2,500	2,500	2,500	2,500
248	Spectrum Teen Center	750	750	750	750	750	750
249	Pentangle Arts Council	900	900	900	900	900	900
250	Ottawaquechee Health Foundation	2,500	2,500	2,500	2,500	2,500	2,500
251	WISE of Upper Valley	400	400	400	400	400	400
252	Green Up Day	50	50	50	50	-	-
253	<b>TOTAL VOTED APPROPRIATIONS</b>	<b>71,829</b>	<b>70,829</b>	<b>129,329</b>	<b>129,329</b>	<b>69,579</b>	<b>69,579</b>
254							
255	<b>TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS</b>	<b>588,428</b>	<b>580,200</b>	<b>562,096</b>	<b>570,466</b>	<b>466,779</b>	<b>476,461</b>
256							
257	<b>TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS</b>	<b>(118,717)</b>	<b>(145,375)</b>	<b>(20,822)</b>	<b>(121,767)</b>	<b>197,236</b>	<b>(44,956)</b>
258							
259	<b>BEGINNING GENERAL FUND BALANCE</b>			<b>364,059</b>		<b>166,823</b>	
260	<b>ENDING GENERAL FUND BALANCE*</b>			<b>343,237</b>		<b>364,059</b>	
261	<i>General Fund Balance Change</i>			<i>(20,822)</i>		<i>197,236</i>	
262							

\* \$145,375 of the FY 2022 ending General Fund Balance was assigned to reduce taxes to be raised in FY 2024. As a result, the unassigned FY 2023 ending General Fund Balance was \$197,862, of which \$118,717 is proposed to be used to reduce taxes to be raised in FY 2025. See Line 257. See also Warning Article 16.

**Town of Pomfret**  
Highway Account Detail

As approved January 24, 2024

	A	B	C	D	E	F	G
		FY 2025 Budget (proposed)	FY 2024 Budget	FY 2023 Actual	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget
1							
2	<b>HIGHWAY REVENUES (150-6)</b>						
3							
4	<b>Highway Revenue (150-6-10-00)</b>						
5	Appropriation from General Fund	1,126,216	1,059,360	959,513	959,513	841,365	841,365
6	State Aid - Highways	159,185	142,163	142,163	132,500	138,415	132,500
7	State grant supplement	-	-	-	-	15,319	-
8	Webster Cloudland grant	-	-	-	-	22,447	-
9	Donations to Highway	-	-	-	-	1,000	-
10	Grant to Comply with Mun. Standards	24,000	35,500	-	18,900	-	18,900
11	Highway Interest Income	-	-	69	-	278	-
12	Highway Misc. Income	-	-	2,426	-	2,773	-
13	<b>TOTAL HIGHWAY REVENUES</b>	<b>1,309,401</b>	<b>1,237,023</b>	<b>1,104,171</b>	<b>1,110,913</b>	<b>1,021,597</b>	<b>992,765</b>
14							
15	<b>HIGHWAY EXPENDITURES (150-7)</b>						
16							
17	<b>Labor and Benefits (150-7-10-70)</b>						
18	Gross Pay	335,930	280,000	295,870	242,595	208,416	192,595
19	Part-time Labor	-	-	-	-	14,355	20,000
20	FICA Social Security	20,828	17,360	17,623	16,602	12,457	13,180
21	Medicare Expense	4,871	4,060	4,122	3,882	2,913	3,082
22	Retirement Expense	29,394	23,800	23,165	16,375	16,385	13,000
23	Health Ins. - Town's Cost	66,625	68,000	62,516	69,944	53,598	55,528
24	Drug and Alcohol Test/DOT	250	378	6	378	6	300
25	Protective Clothing/Supplies/Uniforms	3,000	10,077	2,660	10,077	9,556	8,000
26	Uniforms and Cleaning	5,000	-	11,325	-	-	-
27	Highway, conf, training and mileage	1,000	1,000	1,193	1,000	-	1,000
28	Use of Personal Vehicles	1,500	3,000	1,366	3,000	-	-
29	<b>TOTAL LABOR AND BENEFITS</b>	<b>468,397</b>	<b>407,675</b>	<b>419,846</b>	<b>363,852</b>	<b>317,686</b>	<b>306,685</b>
30							
31	<b>Insurance (150-7-15-85)</b>						
32	Property and Liability Insurance	12,452	10,760	10,142	9,300	6,636	9,300
33	Workers Compensation Insurance	16,219	14,280	14,846	18,000	12,487	18,000
34	Unemployment Insurance	968	968	600	1,000	841	1,000
35	Disability insurance	2,550	2,550	2,184	1,889	1,353	1,500
36	<b>TOTAL INSURANCE</b>	<b>32,189</b>	<b>28,558</b>	<b>27,772</b>	<b>30,189</b>	<b>21,317</b>	<b>29,800</b>
37							
38	<b>Materials (150-7-20-75)</b>						
39	Salt	80,000	75,000	-	85,000	-	85,000
40	Clear lane deicer salt	-	-	82,807	-	75,920	-
41	Sand	-	-	39,121	-	37,178	-
42	Manufactured Sand	65,000	80,000	-	70,000	43,767	70,000
43	Crushed Stone	85,000	85,000	95,147	85,000	74,475	85,000
44	Chloride	9,000	12,000	8,325	12,000	4,214	12,000
45	Cold Patch and Hot Mix	500	1,000	254	1,000	228	1,000
46	Culverts and Headwalls	20,000	25,000	12,457	18,000	18,394	12,000
47	Bandrail	2,000	2,500	644	5,000	-	5,000

**Town of Pomfret**  
Highway Account Detail

As approved January 24, 2024

	A	B	C	D	E	F	G
1		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
48	Signs, snow fence and posts	5,000	15,000	2,685	10,000	8,086	5,000
49	Highway Misc.	1,000	1,000	80	1,000	943	1,000
50	Hydroseeder supplies	3,500	3,000	3,982	5,000	2,510	2,000
51	<b>TOTAL MATERIALS</b>	<b>271,000</b>	<b>299,500</b>	<b>245,501</b>	<b>292,000</b>	<b>265,716</b>	<b>278,000</b>
52							
53	<b>Small Equipment (150-7-30-80)</b>						
54	Diesel	50,000	50,000	67,535	40,000	51,085	38,000
55	Gasoline (small equip)	2,325	100	2,744	100	379	100
56	Diesel Exhaust Fluid	1,000	1,000	935	1,000	766	500
57	Garage Shop Supplies	5,000	5,000	5,399	10,000	4,253	10,000
58	Gen vehicle maintenance	3,000	2,000	3,170	2,000	3,933	-
59	Garage Office Supplies	750	500	1,877	500	592	500
60	Tires and Chains	11,850	15,000	-	20,000	14,639	13,500
61	Blades, Shoes, Rake Teeth	5,000	6,000	4,039	12,000	4,808	12,000
62	Rented Equipment	2,000	1,000	2,010	500	1,595	500
63	Radios and Cellphones	1,500	1,500	1,581	1,500	2,563	1,500
64	Traffic Control Devices	500	1,000	-	1,000	-	1,000
65	Vehicle Purchase	-	-	-	-	47	-
66	Garage Computer & Expense	-	-	603	-	-	-
67	Small Machines and Tools	3,000	1,000	10,286	1,000	199	1,000
68	<b>TOTAL SMALL EQUIPMENT</b>	<b>85,925</b>	<b>84,100</b>	<b>100,180</b>	<b>89,600</b>	<b>84,859</b>	<b>78,600</b>
69							
70	<b>Large Equipment Maint and Repair (150-7-35-05)</b>						
71	Large Equipment Maint and Repair	30,000	30,000	38,810	25,000	50,745	35,000
72	<b>TOTAL LARGE EQUIPMENT MAINT AND REPAIR</b>	<b>30,000</b>	<b>30,000</b>	<b>38,810</b>	<b>25,000</b>	<b>50,745</b>	<b>35,000</b>
73							
74	<b>Garage Building (150-7-40-83)</b>						
75	Garage Utilities	2,000	2,000	1,800	1,000	1,800	1,000
76	Garage Building and Grounds	3,500	7,000	11,845	3,500	8,386	3,500
77	Telephone	600	600	556	600	485	600
78	Garage Electricity	2,000	1,400	1,987	1,400	1,529	1,400
79	<b>TOTAL GARAGE BUILDING</b>	<b>8,100</b>	<b>11,000</b>	<b>16,189</b>	<b>6,500</b>	<b>12,200</b>	<b>6,500</b>
80							
81	<b>Contracts (150-7-50-90)</b>						
82	Crack Sealing	15,000	15,000	-	15,000	13,050	15,000
83	Tree Removal	10,000	10,000	250	10,000	-	10,000
84	VT State Permits (incl. Storm Water Permit)	3,740	3,740	1,765	3,350	1,550	1,750
85	Contracted Services	-	3,500	-	3,500	-	3,500
86	<b>TOTAL CONTRACTS</b>	<b>28,740</b>	<b>32,240</b>	<b>2,015</b>	<b>31,850</b>	<b>14,600</b>	<b>30,250</b>
87							
88	<b>Special Projects and Grants (150-7-50-93)</b>						
89	Webster Hill Grant	-	-	4,956	-	6,493	-
90	BBR Grant-Wild Apple Rd	-	-	335	-	-	-
91	<b>TOTAL SPECIAL PROJECTS AND GRANTS</b>	<b>-</b>	<b>-</b>	<b>5,291</b>	<b>-</b>	<b>6,493</b>	<b>-</b>
92							
93	<b>Highway Reserves (150-7-95-50)</b>						

**Town of Pomfret**  
Highway Account Detail

As approved January 24, 2024

1	A	B	C	D	E	F	G
		<b>FY 2025 Budget (proposed)</b>	<b>FY 2024 Budget</b>	<b>FY 2023 Actual</b>	<b>FY 2023 Budget</b>	<b>FY 2022 Actual</b>	<b>FY 2022 Budget</b>
94	Highway vehicle reserve	165,000	164,000	154,000	154,000	154,000	154,000
95	Bridges reserve	25,000	-	-	-	40,000	40,000
96	Highway paving reserve	175,000	200,000	200,000	200,000	100,000	100,000
97	<b>TOTAL HIGHWAY RESERVES</b>	<b>365,000</b>	<b>364,000</b>	<b>354,000</b>	<b>354,000</b>	<b>294,000</b>	<b>294,000</b>
98							
99	<b>TOTAL HIGHWAY EXPENDITURES</b>	<b>1,289,351</b>	<b>1,257,073</b>	<b>1,209,605</b>	<b>1,192,992</b>	<b>1,067,616</b>	<b>1,058,835</b>
100							
101	<b>HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES</b>	<b>20,050</b>	<b>(20,050)</b>	<b>(105,434)</b>	<b>(82,079)</b>	<b>(46,020)</b>	<b>(66,070)</b>
102							
103	<b>BEGINNING HIGHWAY FUND BALANCE</b>			<b>102,129</b>		<b>148,149</b>	
104	<b>ENDING HIGHWAY FUND BALANCE*</b>			<b>(3,305)</b>		<b>102,129</b>	
105	<i>Highway Fund Balance Change</i>			<i>(105,434)</i>		<i>(46,020)</i>	
106							

107 \* \$20,050 of the FY 2022 ending Highway Fund Balance was assigned to reduce taxes to be raised in FY 2024. As a result, the unassigned FY 2023 ending Highway Fund Balance was \$(23,355). The actual FY 2023 ending Highway Fund deficit of \$(3,305) previously was transferred from the Highway Rainy Day Reserve Fund in accordance with the Rainy Day Reserve Funds Policy. The remaining deficit of \$(20,050) is to be raised in addition to highway expenditures in FY 2025. See Line 101.

**Town of Pomfret**  
Calculation of Current Year Taxes to be Raised

As approved January 24, 2024

	A	B	C
1	<b>Expenditures and Voted Appropriations</b>		
2	Total Town Expenditures	516,599	<i>From General Account Detail, Line 232. See also Warning Article 3.</i>
3	Total Highway Expenditures	1,289,351	<i>From Highway Account Detail, Line 99. See also Warning Article 3.</i>
4	Total Voted Appropriations	71,829	<i>From General Account Detail, Line 253. See also Warning Articles 4 through 14.</i>
5	<b>TOTAL EXPENDITURES AND VOTED APPROPRIATIONS</b>	<b>1,877,779</b>	<b>Sum of Lines 2, 3 and 4</b>
6			
7	<b>Non-Tax Revenues</b>		
8	Total Town Revenues (excluding FY 2025 taxes to be raised)	409,665	<i>From General Account Detail, Line 67, minus General Account Detail, Line 10.</i>
9	Total Highway Revenues (excluding FY 2025 taxes to be raised)	183,185	<i>From Highway Account Detail, Line 13, minus Highway Account Detail, Line 5.</i>
10	General Fund Balance to be used in FY 2025	118,717	<i>From General Account Detail, Line 257. See also Warning Article 16.</i>
11	Highway Fund Balance to be used in FY 2025	(20,050)	<i>From Highway Account Detail, Line 101.</i>
12	<b>TOTAL NON-TAX REVENUES</b>	<b>691,517</b>	<b>Sum of Lines 8, 9, 10 and 11</b>
13			
14	<b>Calculation of Taxes to be Raised</b>		
15	Expenditures and Voted Appropriations	1,877,779	<i>From Line 5</i>
16	Non-Tax Revenues	691,517	<i>From Line 12</i>
17	<b>FY 2025 TAXES TO BE RAISED</b>	<b>1,186,262</b>	<b>Difference between Lines 15 and 16. See also General Account Detail, Line 5.</b>