

Town of Pomfret
 5218 Pomfret Road
 North Pomfret, VT 05053
 Agenda for June 15, 2016 Regular Selectboard Meeting
7:00pm at the Pomfret Town Offices

Agenda Item	Presenting Individual	Timeframe
1. Call to Order	Chair	7:00pm-
2. Public Comment	Chair	7:00-7:05pm
3. Review of Agenda	Chair	7:05-7:10pm
4. Consideration of Appointment of New Selectboard Member	Chair	7:10-7:15pm
5. Recurring Items, Including Items for Possible Vote:		
a) Review, discussion, and approval of minutes: 6/1	Chair	7:15-7:20pm
b) Treasurer's Report	Treasurer	7:20-7:35pm
i. Warrants for Payment (1) Accounts Payable (2) Payroll		
ii. Budget Status Report		
c) Delinquent Tax Collector's Report	Delinquent Tax Collector	7:35-7:50pm
d) Road Foreman's Report	Road Foreman	7:50-8:05pm
i. General Update		
ii. Salt Purchase		
iii. Pavement Crack Sealing		
iv. Pomfret Slope Project		
v. Millbrook Bridge Project		
vi. Tractor/Mower Purchase Update		
vii. Vermont 100 Race		
6. Business Items for Possible Vote:	Chair	8:05-8:45pm
a) Mileage Reimbursement Policy		
b) John Wood/Fire Department Report Update		
c) Auditors' Recommendations		
d) Review Emergency Services Policy		
7. Business Items for Discussion	Chair	8:45-8:50pm
a) Selectboard correspondence:		
b) Next meeting's agenda:		
8. Closing Public Comments, Review of	Chair	8:50-8:55pm

Assignments, and Adjournment		
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**Town of Pomfret
5218 Pomfret Road
North Pomfret, VT 05053**

Draft Minutes of the June 1, 2016 Regular Selectboard Meeting

Present: Michael Reese (Selectboard Member), Melanie Williams, (Selectboard Member), Frank Perron (Selectboard Member), Sheila Hopkins (Selectboard Member), Art Lewin, Sr. (Road Foreman), Ellen DesMeules (Treasurer), Jonathan Williams (Assistant to the Selectboard), Kevin Rice (Fire Chief), Scott Woodward, Laura Kent (Auditor), Karen Hewitt (Collector of Delinquent Taxes), John Moore, Sue Sellew, Betsy Seibeck, and Neil Lamson

1. Call to Order: Michael Reese called the meeting to order at 7:02pm.
2. Public Comment: None.
3. Review of Agenda: John Moore to address concern related to State Transportation Rules. The Board approved the change to the agenda by consensus.
4. Consideration of Appointment of New Selectboard Member: The Selectboard hasn't heard from anyone and encourages interested parties to contact the Board.
5. Review, discussion, and approval of minutes: Sheila Hopkins moved, and Melanie Williams seconded, to approve the 5/18/16 draft minutes as submitted. The Board unanimously approved the motion.
6. Treasurer's Report
 - (a) Warrants for Payment (1) Accounts Payable (2) Payroll: Michael Reese moved, and Sheila Hopkins seconded, to approve the warrants (15086, 15089) as read. The board unanimously approved the motion. The Treasurer also briefed the Board on the warrants, the listers, and the subject of mileage reimbursement, and there was discussion.
 - (b) Separate Public Safety into separate fund (Auditor Recommendation): Michael Reese, Laura Kent, and the Treasurer briefed the board on separating the public safety line items into a separate fund, and there was discussion. Sheila Hopkins moved, and Michael Reese seconded, to move the public safety items into a separate fund. There was discussion on this action and the other auditors' recommendations. The Board unanimously approved the motion.
 - (c) Selectboard Appointment to meet with School board/Supervisory Union: There was discussion by the Selectboard. No action was taken.

7. Delinquent Tax Collector's Report: Karen Hewitt briefed the Selectboard on her report. A delinquent tax collection policy has been drafted and was discussed by the Board. The Delinquent Tax Collector has collected \$2,000 dollars so far. Letters will be soon be distributed.
8. Road Foreman's Report:
 - (a) General Update: The Road crew has started roadside mowing. The new road signs arrived today: 41 road signs in total. The town needs more brackets for signs; brackets are \$18.41 a piece. The signs need to be up by 2018. Money for brackets could be put in next town budget. Brackets for signs and the signs were discussed. Scraper truck repair and the repair process were discussed. The truck should be ready this Friday June 3rd. The Road Foreman met with the new State River Management person, Scott Jensen. They talked about the Millbrook Bridge project. Authorization to conduct next flood measures was granted. The Board and the Road Foreman discussed the Millbrook Bridge project. The River Road culvert project was discussed. The Hydraulic study for the Cloudland Road Culvert was discussed. The issue of fallen trees in town was discussed.
 - (b) Paving Contract: Authorize Representative: Michael Reese briefed the Board on the item, and there was discussion. Melanie Williams moved, and Sheila Hopkins seconded to authorize Michael Reese as the representative on behalf of the town regarding the paving contract. The Board unanimously approved the motion.
 - (c) Tractor/Mower Purchase Update: Frank Perron briefed The Board on the tractor/mower purchase, and there was discussion at length with the Road Foreman and the public. Sheila Hopkins moved, and Melanie Williams seconded to ask Frank Perron to look into rescinding the purchase order, reverting it to a 6110 as originally agreed based on new information. There was public comment. There were 3 yeas and 1 nay, and the motion passed.
 - (d) Legal Trail #1 (off Twin Pond Road): Sue Sellew briefed the Board on the Legal Trail #1 (off Twin Pond Road) issue, and there was discussion. Michael Reese moved, and Sheila Hopkins seconded, to authorize John Moore as a general partner of an abutting property, to make Legal Trail #1 passible for recreational use per the legal trail policy. There was discussion by the Board and the public. The Board unanimously approved the motion.
 - (e) State Transportation Rules: John Moore briefed the Board on the state transportation rules issue and his conversation with Rita Seto, and there was discussion.
9. Kenyon Hill Road Driveway Access Permit: Frank Perron moved, and Melanie Williams seconded, to approve the Kenyon Hill Road Driveway Access permit, based upon the standards outlined in the application form and that there be a

requirement of a minimum 15-inch culvert. There was discussion, and Michael Reese noted that a site visit was conducted yesterday. The Board unanimously approved the motion.

10. Town Offices Painting: Frank Perron noted that he and John Moore are continuing to work on the issue of painting the town office.
11. Relationship between Fire Department and Town: Melanie Williams briefed the Board on a meeting she and Frank Perron attended in Weathersfield concerning fire departments in Vermont and the '2016 Fire Services Evaluation for the Ascutney and West Weathersfield Volunteer Fire Departments Final Report', and there was discussion. Sheila Hopkins moved, and Melanie Williams seconded, that the Selectboard get in touch with John Wood and get additional information on what the process for generating such a report for Pomfret is and what it costs. There was discussion by the Board and the public. Michael Reese asked Kevin Rice to take back some of what the Selectboard discussed at tonight's meeting, and the Weathersfield Final Report, to the fire department. The Board unanimously approved the motion. The Board noted that Melanie Williams will get in touch with John Wood.
12. Town Hall Painting/Upgrades: Frank Perron briefed the Board on the painting issue, and there was discussion.
13. Mileage Reimbursement: The item was tabled for a subsequent meeting.
14. False Alarm Ordinance: The item was tabled for a subsequent meeting.
15. 2016 LEOP: Michael Reese moved, and Frank Perron seconded, to accept the Local Emergency Operations Plan for 2016. The Board unanimously approved the motion.
16. Capital Plan Committee Update: Scott Woodward briefed the Board on the Capital Plan Committee, and there was discussion.
17. Selectboard Correspondence: Michael Reese noted that the town received a request from Vermont 100, a racing/run group.
18. Next Meeting's Agenda: Topics include the other auditors' recommendations, mileage reimbursement, the false alarm ordinance, An update on John Wood contact re: Fire Department report, and the Pomfret Slope Project.
19. Closing Public Comments & Adjournment: There was public comment regarding the purchasing process, and there was discussion. Frank Perron moved, and Michael Reese seconded to adjourn the meeting at 9:40pm. The Board unanimously approved the motion.

Date: 06/02/2016

Respectfully Submitted,

Jonathan Williams, Assistant

Approved by the Board at _____ Meeting

06/13/16
12:06 pm

TOWN OF POMFRET Accounts Payable
Invoice Edit List-Current-Last-Next FY
Invoices Up To 06/15/16

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sweglarz

Vendor	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct	Invoice Amount	Discenc. Amount	Discount Amount
1050	ALL STATES ASPHALT INC	1071448	06/13/16	06/15/16	01	5000 gals chloride		
		150-7-20-75-650.015	Chloride			3,700.00	0.00	0.00
1150	BLUE CROSS & BLUE SHIELD	160003528000	06/13/16	06/15/16	01	health ins-town's cost		
		100-7-10-25-230.005	Town's cost health ins			3,331.22	0.00	0.00
1272	CASELLA WASTE SERVICES	0259581	06/13/16	06/15/16	01	4 yd trash svc		
		150-7-40-83-410.000	Garage Utilities			42.38	0.00	0.00
1500	ECONO SIGNS, LLC	10-929729	06/13/16	06/15/16	01	highway sign brackets		
		150-7-20-75-650.040	Signs, snow Fence & posts			920.50	0.00	0.00
1595	FAIR POINT COMMUNICATIONS	06032016	06/13/16	06/15/16	01	monthly phone bills		
		100-7-10-30-530.000	Telephone-Internet			76.57	0.00	0.00
		150-7-40-83-530.000	Telephone			76.87	0.00	0.00
		100-7-30-40-530.001	Pomfret FD phone:3730			121.67	0.00	0.00
		100-7-30-40-530.003	Teago FD phone: 1125			108.47	0.00	0.00
	Invoice 06032016 Total					383.58	0.00	0.00
1770	GUVSWMD	06082016	06/13/16	06/15/16	01	Hrtfd solid waste sticker		
		100-6-10-10-320.025	Landfill Coupons-Cost			3,328.00	0.00	0.00
1910	IRVING ENERGY	546103	06/13/16	06/15/16	01	120.6 gals ULS Diesel		
		150-7-30-80-330.000	Diesel			227.39	0.00	0.00
2020	KIBBY EQUIPMENT, INC.	274091	06/13/16	06/15/16	01	tractor repairs		
		150-7-35-05-679.020	Tractor, repairs			250.66	0.00	0.00
2380	PIKE INDUSTRIES, INC.	867376	06/13/16	06/15/16	01	21.35 ton crushed stone		
		150-7-20-75-650.010	Crushed Stone			279.68	0.00	0.00
		868031	06/13/16	06/15/16	01	22.32 ton crushed stone		
		150-7-20-75-650.010	Crushed Stone			292.39	0.00	0.00
		868261	06/13/16	06/15/16	01	43.27 ton crushed stone		
		150-7-20-75-650.010	Crushed Stone			566.84	0.00	0.00
	Total For PIKE INDUSTRIES, INC.					1,138.91	0.00	0.00
2580	SABIL & SONS, INC.	27377	06/13/16	06/15/16	01	tractor repairs		
		150-7-35-05-679.020	Tractor, repairs			26.69	0.00	0.00
2701	TAD RICHARDSON	0001227	06/13/16	06/15/16	01	Cloud backup		
		100-7-10-30-641.015	Computer IT (Manage servi			168.75	0.00	0.00
2705	TDS LEASING INC.	01056450	06/13/16	06/15/16	01	copier lease		
		100-7-10-30-740.000	Other New Equip/Copier le			94.25	0.00	0.00

06/13/16
12:06 pm

TOWN OF POMFRET Accounts Payable
Invoice Edit List-Current-Last-Next FY
Invoices Up To 06/15/16

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sweglarz

Vendor	Invoice Number	Purchase Order	Invoice Date	Due Date	Ck Acct	Invoice Description	Invoice Amount	Discenc. Amount	Discount Amount
2780	VERMONT STANDARD	05312016	06/13/16	06/15/16	01	Public Hearing Notice ad 100-7-20-35-540.005 Published legal notices	50.00	0.00	0.00
2880	UPPER VALLEY EQUIPMENT RE	79330-2	06/13/16	06/15/16	01	tractor rental 150-7-35-05-679.020 Tractor, repairs	305.00	0.00	0.00
2930	VERIZON	9765973896	06/13/16	06/15/16	01	highway cell phone 150-7-30-80-330.030 Radios & Cellphones	49.73	0.00	0.00
3000	VLCT	17-RD152	06/13/16	06/15/16	01	VLCT annual dues 100-7-10-55-900.020 VLCT Dues	1,944.00	0.00	0.00
3030	VLCT PACIF	2016-17554	06/13/16	06/15/16	01	Auditors workshop 100-7-20-35-565.000 Ed Conferences/Mileage	60.00	0.00	0.00
3040	VLCT EMPLOYMENT RESOURCE	20518-Q3	06/13/16	06/15/16	01	Quarterly Contribution 150-7-15-85-520.025 Unemployment Insurance	160.00	0.00	0.00
3320	WINDSOR COUNTY SHERIFF DE	M71-7-15	06/13/16	06/15/16	01	sheriff's patrol 100-7-30-42-525.000 Sheriff's Patrol	1,029.00	0.00	0.00
3410	WORKSAFE	5405	06/13/16	06/15/16	01	green & white signs 150-7-20-75-650.040 Signs, snow Fence & posts	2,737.95	0.00	0.00
Report Grand Total							19,948.01	0.00	0.00

Fund Totals	Expenditures	Dis-Encumbrance
150	9,636.08	0.00
100	10,311.93	0.00
	19,948.01	0.00

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
1050	ALL STATES ASPHALT INC	1071448	5000 gals chloride	3700.00	0.00	3700.00	1583 06/17/16
1150	BLUE CROSS & BLUE SHIELD	160003528000	health ins-town's cost	3331.22	0.00	3331.22	1584 06/17/16
1272	CASELLA WASTE SERVICES	0259581	4 yd trash svc	42.38	0.00	42.38	1585 06/17/16
1500	ECONO SIGNS, LLC	10-929729	highway sign brackets	920.50	0.00	920.50	1586 06/17/16
1595	FAIR POINT COMMUNICATIONS	06032016	monthly phone bills	383.58	0.00	383.58	1587 06/17/16
1770	GUVSWMD	06082016	Hrtfd solid waste sticke	3328.00	0.00	3328.00	1588 06/17/16
1910	IRVING ENERGY	546103	120.6 gals ULS Diesel	227.39	0.00	227.39	1589 06/17/16
2020	KIBBY EQUIPMENT, INC.	274091	tractor repairs	250.66	0.00	250.66	1590 06/17/16
2380	PIKE INDUSTRIES, INC.	867376	21.35 ton crushed stone	279.68	0.00	279.68	1591 06/17/16
2380	PIKE INDUSTRIES, INC.	868031	22.32 ton crushed stone	292.39	0.00	292.39	1591 06/17/16
2380	PIKE INDUSTRIES, INC.	868261	43.27 ton crushed stone	566.84	0.00	566.84	1591 06/17/16
2580	SABIL & SONS, INC.	27377	tractor repairs	26.69	0.00	26.69	1592 06/17/16
2701	TAD RICHARDSON	0001227	Cloud backup	168.75	0.00	168.75	1593 06/17/16
2705	TDS LEASING INC.	01056450	copier lease	94.25	0.00	94.25	1594 06/17/16
2880	UPPER VALLEY EQUIPMENT RENTALS	79330-2	tractor rental	305.00	0.00	305.00	1595 06/17/16
2930	VERIZON	9765973896	highway cell phone	49.73	0.00	49.73	1596 06/17/16
2780	VERMONT STANDARD	05312016	Public Hearing Notice ad	50.00	0.00	50.00	1597 06/17/16
3000	VLCT	17-RD152	VLCT annual dues	1944.00	0.00	1944.00	1598 06/17/16
3040	VLCT EMPLOYMENT RESOURCE AND B	20518-Q3	Quarterly Contribution	160.00	0.00	160.00	1599 06/17/16
3030	VLCT PACIF	2016-17554	Auditors workshop	60.00	0.00	60.00	1600 06/17/16
3320	WINDSOR COUNTY SHERIFF DEPT.	M71-7-15	sheriff's patrol	1029.00	0.00	1029.00	1601 06/17/16
3410	WORKSAFE	5405	green & white signs	2737.95	0.00	2737.95	1602 06/17/16

06/13/2016

TOWN OF POMFRET Accounts Payable

12:22 pm

Check Warrant Report # 15091 Current Prior Next FY Invoices
For checks For Check Acct 01 (General Fund) 06/17/16 To 06/17/16

sweglaz

Vendor	Invoice	Invoice Description	Purchase Amount	Discount Amount	Amount Paid	Check Number	Check Date
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		Report Total	19,948.01	0.00	19,948.01		
			=====	=====	=====		

Board of Selectmen

To the Treasurer of TOWN OF POMFRET, We Hereby certify that there is due to the several persons whose names are listed hereon the sum against each name and that there are good and sufficient vouchers supporting the payments aggregating \$ ****19,948.01 Let this be your order for the payments of these amounts.

Michael Reese, Chair

Sheila Hopkins

Frank Perron

Melanie Williams

Treasurer's comments on budget status as of June 10, 2016 *Allen*

This is 18 pages of information, according to the circled numbers in the upper right corner, organized as follows: My comments P 1 and 2

General Fund Revenue summary, page 3

General Fund Detailed Revenue report, pages 4 -5

Highway Revenue detail, page 6

General Fund Detailed Expenses, pages 7 to 11

Highway Fund Detailed Expenses, page 11 – 14

General Fund, Expenses over budget, page 15

Highway Expenses over budget, page 16 (This report is virtually meaningless, as most of the items noted are budgeted as a lump sum, so individual line items appear when they should not. Actual over budget items are just shy of \$10,000)

Balance Sheet, General Fund, page 17

Balance Sheet, Highway, page 18

General Fund:

The Revenue Summary shows that total General Fund income is \$131,976 under budget. The equation for this report is Estimated Revenue minus Received To Date equals Uncollected Balance; this means that a negative number in Uncollected Balance is EXCESS income, or more than budgeted. As you know, the first line, tax income, is below budget, but all other categories are over budget.

For more specifics, on the Revenue Detail report, (p 4) shows all the line items that comprise the summary page. Note that the 2nd subtotal shows Current Use income was \$20,897 under budget, but even so that category is \$28,719 over budget. Similarly, the next category, Penalties and Interest, shows that the 8% penalty income on this year's tax bills is \$4286 under budget, yet other fee income is higher than budgeted, so the category as a whole shows \$6589 more in income than expected. I put a check mark next to all these over budget sections: they total \$45,090, and that is WITHOUT using the SCBA reimbursement, (which reduces expenses for SCBA to the budgeted amount.) So that is the good news: the town ended up with \$45,090 in unanticipated income AFTER offsetting some of the smaller losses. Delinquency continues to be too high to be compensated for by these lesser income categories.

The Balance Sheet (p 17) shows the Fund Balance to start this fiscal year at \$199,913. The deficit is currently \$82,364, leaving the Fund Balance at \$117,549. With the General Fund annual expenses at \$460,000 for next year, a 2 month reserve would be \$77,000, so the Fund Balance is still at a healthy level. These numbers reflect the payments made for the first bill paying of June, as well as 1 payroll, essentially half the June activity.

The vital conclusion here is that the town CANNOT SUSTAIN another year with income failing to meet budget. The deficit last year was \$62,000, and this year may exceed \$90,000.

On page 11, the budget amount is \$458,861, and expenses to date show as \$409,749. The Over Budget Expense report (p 15) shows that the accounts that are over budget account for \$33,844, but that is an overstatement, as a number of the line items shown there are actually within budget, or reimbursed. The actual amount that is overspent is \$20,441, and a quarter of that is annual bills, primarily insurance, that are beyond our control. In short, the General Fund will probably not spend the entire budgeted amount this year, despite some over budget line items. I think this indicates that the budget was an accurate reflection of town costs. Simply, expenses were greater than income.

Highway:

Income: the \$25,000 projected income from sale of the mower will not occur, so the highway income will not meet budget. There was \$6466 in income that was unexpected, so the net lack of highway income is just \$17,375.

Expenses are significantly under budget: Page 8 shows that budgeted expenses were \$962,600, and \$702,240 has been spent to date. At this time the highway is \$260,000 under budget. Starting the year with a fund balance of \$172,959, and adding the surplus to date, the highway currently shows a Fund Balance of \$409,943, which is considerably in excess of the recommended minimum fund balance.

TOWN OF POMFRET General Ledger
Revenue Report - General Fund
Current Year Period 12 Jun

Account		Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-15/16 MTD Pd 12 Jun
100-6	TOWN REVENUE					
100-6-10-00-300	Taxes Current Year	129,162.00	0.00	-54,474.09	183,636.09	0.00
100-6-10-00-305	Other Tax	302,472.00	0.00	331,191.50	-28,719.50	0.00
100-6-10-00-310	Penalties & Interest--Tax	7,800.00	0.00	14,389.71	-6,589.71	0.00
100-6-10-05-315	Earnings on Accounts	100.00	0.00	1,518.40	-1,418.40	102.64
100-6-10-10-320	Income Accts	12,245.00	0.00	14,751.61	-2,506.61	0.00
100-6-10-15-325	Town Permits	1,550.00	0.00	2,613.36	-1,063.36	0.00
100-6-10-20-340	Misc Income	6,000.00	0.00	3,641.33	2,358.67	0.00
100-6-20-00-355	State Funds & Other Grant	0.00	0.00	8,958.00	-8,958.00	0.00
100-6-30-00-360	Loans & Reimbursements	0.00	0.00	0.00	0.00	0.00
100-6-40-00-365	Transfers	32.00	0.00	0.00	32.00	0.00
100-6-50-40	Public Safety	0.00	0.00	4,795.00	-4,795.00	0.00
Total TOWN REVENUE		459,361.00	0.00	327,384.82	131,976.18	102.64
Total General Fund		459,361.00	0.00	327,384.82	131,976.18	102.64
Total All Funds		459,361.00	0.00	327,384.82	131,976.18	102.64

Revenue Summary
General Fund

06/10/16
07:47 am

TOWN OF POMFRET General Ledger
Revenue Report - General Fund
Current Year Period 12 Jun

Revenue detail

4

General Fund

Account	Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-15/16 MTD Pd 12 Jun
100-6 TOWN REVENUE					
100-6-10-00-300 Taxes Current Year					
100-6-10-00-300.000 Current Year Taxes	930,762.00	0.00	3,955,012.80	-3,024,250.80	0.00
100-6-10-00-300.005 Transfer From-To MM or CD	0.00	0.00	0.00	0.00	0.00
100-6-10-00-300.010 Current Year Delinquent	0.00	0.00	0.00	0.00	0.00
100-6-10-00-300.015 School Tax Adjustment	0.00	0.00	726.93	-726.93	0.00
100-6-10-00-300.021 Act 68 funds paid to Stat	0.00	0.00	-1,487,948.82	1,487,948.82	0.00
100-6-10-00-300.025 School Tax Pd-local Schoo	0.00	0.00	-1,713,417.00	1,713,417.00	0.00
100-6-10-00-300.028 School tax-Admin fee	0.00	0.00	-7,248.00	7,248.00	0.00
100-6-10-00-300.035 Transfer: highway fund	-801,600.00	0.00	-801,600.00	0.00	0.00
Total Taxes Current Year	129,162.00	0.00	-54,474.09	183,636.09	0.00
100-6-10-00-305 Other Tax					
100-6-10-00-305.005 Prior Years Delinquent	30,000.00	0.00	75,327.06	-45,327.06	0.00
100-6-10-00-305.010 Appalachian Trail in lieu	3,300.00	0.00	258.00	3,042.00	0.00
100-6-10-00-305.015 Current Use Reimbursement	265,000.00	0.00	244,103.00	20,897.00*	0.00
100-6-10-00-305.020 VT State in Land in lieu	4,172.00	0.00	4,255.44	-83.44	0.00
100-6-10-00-305.028 School tax collection fee	0.00	0.00	7,248.00	-7,248.00	0.00
Total Other Tax	302,472.00	0.00	331,191.50	-28,719.50 ✓	0.00
100-6-10-00-310 Penalties & Interest--Tax					
100-6-10-00-310.005 Interest Current Year Tax	1,800.00	0.00	2,119.86	-319.86	0.00
100-6-10-00-310.010 Interest Prior Years	500.00	0.00	5,677.05	-5,177.05	0.00
100-6-10-00-310.015 Late Penalty 8% Curr Tx	5,000.00	0.00	713.39	4,286.61	0.00
100-6-10-00-310.020 Late Penalty 8% Prior Yrs	500.00	0.00	5,879.41	-5,379.41	0.00
Total Penalties & Interest--Tax	7,800.00	0.00	14,389.71	-6,589.71 ✓	0.00
100-6-10-05-315 Earnings on Accounts					
100-6-10-05-315.005 Checking Acct Interest	100.00	0.00	918.45	-818.45	102.55
100-6-10-05-315.010 Other income from account	0.00	0.00	599.95	-599.95	0.09
Total Earnings on Accounts	100.00	0.00	1,518.40	-1,418.40 ✓	102.64
100-6-10-10-320 Income Accts					
100-6-10-10-320.005 Ambulance Reimbursements	0.00	0.00	0.00	0.00	0.00
100-6-10-10-320.010 Recording	9,000.00	0.00	8,210.00	790.00	0.00
100-6-10-10-320.015 Copying	2,000.00	0.00	1,685.73	314.27	0.00
100-6-10-10-320.020 Landfill Coupons Rcpts	12,000.00	0.00	10,812.00	1,188.00	0.00
100-6-10-10-320.025 Landfill Coupons-Cost	-12,000.00	0.00	-8,400.00	-3,600.00	0.00
100-6-10-10-320.030 Marriage-CU License Rcpts	300.00	0.00	225.00	75.00	0.00
100-6-10-10-320.035 Marriage-CU Licenses-Cost	-300.00	0.00	-140.00	-160.00	0.00
100-6-10-10-320.040 Dog License Rcpts	1,600.00	0.00	2,908.00	-1,308.00	0.00
100-6-10-10-320.045 Dog Licenses-Cost	-1,000.00	0.00	-1,439.12	439.12	0.00
100-6-10-10-320.050 Liquor License	185.00	0.00	185.00	0.00	0.00
100-6-10-10-320.055 Auto Reg Fees	10.00	0.00	0.00	10.00	0.00
100-6-10-10-320.060 Rent Town Hall	300.00	0.00	600.00	-300.00	0.00
100-6-10-10-320.065 Land posting fees	150.00	0.00	105.00	45.00	0.00

But missed projected traffic fine income by \$2500, AND current use income 20,000 less than planned
so overall .42500 more income than expected EXCEPT

\$ 45,090 over budget on ved items

06/10/16
07:47 am

TOWN OF POMFRET General Ledger
Revenue Report - General Fund
Current Year Period 12 Jun

Revenue detail

5

General Fund

Account	Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-15/16 MTD Pd 12 Jun
Total Income Accts	12,245.00	0.00	14,751.61	-2,506.61 ✓	0.00
100-6-10-15-325 Town Permits					
100-6-10-15-325.005 Access	50.00	0.00	100.00	-50.00	0.00
100-6-10-15-325.010 Building	700.00	0.00	20.00	680.00	0.00
100-6-10-15-325.015 Excess Weight	350.00	0.00	315.00	35.00	0.00
100-6-10-15-325.020 Ridgeline	250.00	0.00	0.00	250.00	0.00
100-6-10-15-325.030 Zoning permits	200.00	0.00	2,178.36	-1,978.36	0.00
Total Town Permits	1,550.00	0.00	2,613.36	-1,063.36 ✓	0.00
100-6-10-20-340 Misc Income					
100-6-10-20-340.005 Donations	0.00	0.00	0.00	0.00	0.00
100-6-10-20-340.015 Misc Selectmen	0.00	0.00	10.83	-10.83	0.00
100-6-10-20-340.020 Misc. Town Clerk	0.00	0.00	101.00	-101.00	0.00
100-6-10-20-340.025 Traffic fines	6,000.00	0.00	3,529.50	2,470.50	0.00
Total Misc Income	6,000.00	0.00	3,641.33	2,358.67	0.00
100-6-20-00-355 State Funds & Other Grant					
100-6-20-00-355.027 Municipal Fines	0.00	0.00	0.00	0.00	0.00
100-6-20-00-355.030 Funds for Reappraisal	0.00	0.00	0.00	0.00	0.00
100-6-20-00-355.040 Listers Ed Reimb	0.00	0.00	0.00	0.00	0.00
100-6-20-00-355.045 Planning Commission Grant	0.00	0.00	0.00	0.00	0.00
100-6-20-00-355.088 SCBA reimbursement	0.00	0.00	8,958.00	-8,958.00	0.00
100-6-20-00-355.090 VBB Grant for Cloudland R	0.00	0.00	0.00	0.00	0.00
100-6-20-00-355.093 2014-15 VTrans grant reim	0.00	0.00	0.00	0.00	0.00
Total State Funds & Other Grant	0.00	0.00	8,958.00	-8,958.00	0.00
100-6-30-00-360 Loans & Reimbursements					
100-6-30-00-360.015 FEMA reimbursements for S	0.00	0.00	0.00	0.00	0.00
100-6-30-00-360.017 FEMA reim. for 2013 Storm	0.00	0.00	0.00	0.00	0.00
Total Loans & Reimbursements	0.00	0.00	0.00	0.00	0.00
100-6-40-00-365 Transfers					
100-6-40-00-365.010 From LaBounty Fund	32.00	0.00	0.00	32.00	0.00
Total Transfers	32.00	0.00	0.00	32.00	0.00
100-6-50-40 Public Safety					
100-6-50-40-375.025 Donations for Public Safe	0.00	0.00	0.00	0.00	0.00
100-6-50-40-375.035 Insurance Reimbursement	0.00	0.00	4,795.00	-4,795.00	0.00
Total Public Safety	0.00	0.00	4,795.00	-4,795.00 ✓	0.00
Total TOWN REVENUE	459,361.00	0.00	327,384.82	131,976.18	102.64
Total General Fund	459,361.00	0.00	327,384.82	131,976.18	102.64

objects
expensed
but not
used

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TOWN OF POMFRET General Ledger
Revenue Report - General Fund
Current Year Period 12 Jun

Revenue detail 6
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edesmeules

Highway

Account	Estimated Revenue	Applied For	Received To Date	Uncollected Balance	FY-15/16 MTD Pd 12 Jun
150-6-10-00 Highway Income					
150-6-10-00-340.010 Town Taxes	801,600.00	0.00	801,600.00	0.00	0.00
150-6-10-00-355.005 State Aid - Highways	130,000.00	0.00	132,808.02	-2,808.02 ✓	0.00
150-6-10-00-355.020 Bridge/Culvert:Barber Hil	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.021 Culvert Grant: 7090 Pomf	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.025 Traffic Fines	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.026 State reimb 2014 winter s	0.00	0.00	3,658.67	-3,658.67 ✓	0.00
150-6-10-00-355.055 State paving grants	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.091 VBB Grant Cloudland Road	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.092 VBB Grant Culvert Invento	0.00	0.00	0.00	0.00	0.00
150-6-10-00-355.093 Grants: Barber Hill	0.00	0.00	0.00	0.00	0.00
150-6-10-00-360.017 FEMA Reim. for 2013 Storm	0.00	0.00	0.00	0.00	0.00
150-6-10-00-370.000 Vehicle trade income	25,000.00	0.00	0.00	25,000.00	0.00
Total Highway Income	956,600.00	0.00	938,066.69	18,533.31	0.00
150-6-10-40-375.000 Highway Misc. Income	0.00	0.00	1,157.62	-1,157.62	0.00
Total Highway Fund	956,600.00	0.00	939,224.31	17,375.69	0.00
Total All Funds	1,415,961.00	0.00	1,266,609.13	149,351.87	102.64

Had 6466 in more income than projected, but vehicle trade-in did not materialize - as we expected. so overall highway income is 17375 less than budgeted

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General Fund
p. 1-5
Highway Fund
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TOWN OF POMFRET General Ledger
Expenditure Report General Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
100-7	TOWN EXPENDITURES				
100-7-10-10	Clerk				
100-7-10-10-110.000 Clerk Sal (PR)	24,000.00	0.00	23,077.00	923.00	923.08
100-7-10-10-110.005 Clerk Asst	2,500.00	0.00	1,587.25	912.75	216.75
100-7-10-10-210.000 Clerk Ins	6,143.00	0.00	6,690.66	-547.66	0.00
100-7-10-10-610.000 Clerk Gen Expense	250.00	0.00	64.98	185.02	0.00
100-7-10-10-610.005 Book Restoration	1,000.00	0.00	0.00	1,000.00	0.00
100-7-10-10-610.010 Book Binding	1,600.00	0.00	700.00	900.00	0.00
100-7-10-10-610.015 Land Record Books	3,000.00	0.00	2,376.32	623.68	0.00
Total Clerk	38,493.00	0.00	34,496.21	3,996.79	1,139.83
100-7-10-15	Treas				
100-7-10-15-110.000 Treas Sal (PR)	24,000.00	0.00	23,077.00	923.00	923.08
100-7-10-15-110.005 Treas Asst	3,500.00	0.00	3,500.00	0.00	0.00
100-7-10-15-210.000 Treas Ins	6,143.00	0.00	6,388.60	-245.60	573.36
100-7-10-15-610.000 Treas Gen Expense	500.00	0.00	970.45	-470.45	0.00
Total Treas	34,143.00	0.00	33,936.05	206.95	1,496.44
100-7-10-20	Listers				
100-7-10-20-110.000 Listers Payroll (PR)	10,982.00	0.00	1,028.50	9,953.50	0.00
100-7-10-20-565.005 Listers Education & Dues	680.00	0.00	250.00	430.00	0.00
100-7-10-20-565.010 Lister mileage	140.00	0.00	0.00	140.00	0.00
100-7-10-20-610.000 Listers Gen Exp	0.00	0.00	134.93	-134.93	0.00
100-7-10-20-641.010 Computer IT	0.00	0.00	0.00	0.00	0.00
100-7-10-20-641.030 Lister hardware	2,150.00	0.00	0.00	2,150.00	0.00
100-7-10-20-641.035 Lister software	1,650.00	0.00	1,557.09	92.91	0.00
100-7-10-20-950.010 Reserve for reappraisal	15,000.00	0.00	15,000.00	0.00	0.00
100-7-10-20-950.020 Tax mapping	2,000.00	0.00	0.00	2,000.00	0.00
Total Listers	32,602.00	0.00	17,970.52	14,631.48	0.00
100-7-10-25	Other Officers				
100-7-10-25-110.000 Brd of Selectmen	3,000.00	0.00	3,083.33	-83.33	0.00
100-7-10-25-110.002 Selectmen Gen Exp	500.00	0.00	1,000.00	-500.00	0.00
100-7-10-25-110.005 Admin Asst	4,420.00	0.00	3,978.00	442.00	289.00
100-7-10-25-110.010 Brd of Auditors	6,500.00	0.00	5,457.35	1,042.65	0.00
100-7-10-25-110.015 Constable & expense	1,250.00	0.00	961.55	288.45	0.00
100-7-10-25-110.020 Delinquent Tax Collector	2,000.00	0.00	119.00	1,881.00	0.00
100-7-10-25-110.025 Zoning Admin	3,000.00	0.00	1,138.14	1,861.86	0.00
100-7-10-25-110.030 Trustees Public Funds	600.00	0.00	0.00	600.00	0.00
100-7-10-25-220.000 Town's Cost SS & Med (PR)	4,500.00	0.00	5,824.03	-1,324.03	187.60
100-7-10-25-221.000 Pub Officials Liab Ins &	3,000.00	0.00	3,760.00	-760.00	0.00
100-7-10-25-230.000 Town's Cost Retirement	0.00	0.00	0.00	0.00	0.00
100-7-10-25-230.005 Town's cost health ins	0.00	0.00	0.00	0.00	0.00
100-7-10-25-260.000 Workers Comp	0.00	0.00	362.00	-362.00	0.00
100-7-10-25-610.000 Admin. Asst. Expenses	500.00	0.00	0.00	500.00	0.00
100-7-10-25-610.005 ZBA & Admin Exp	300.00	0.00	0.00	300.00	0.00
100-7-10-25-610.010 Planning Comm Exp	500.00	0.00	219.50	280.50	168.58

TOWN OF POMFRET General Ledger
Expenditure Report - General Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
Total Other Officers	30,070.00	0.00	25,902.90	4,167.10	645.18
100-7-10-30 Mun Office					
100-7-10-30-330.000 Cleaning	1,800.00	0.00	1,473.29	326.71	100.00
100-7-10-30-424.000 Town Office Building Main	1,000.00	0.00	1,632.00	-632.00	14.82
100-7-10-30-520.000 Insurance	2,200.00	0.00	5,191.22	-2,991.22	0.00
100-7-10-30-530.000 Telephone-Internet	1,600.00	0.00	1,173.28	426.72	0.00
100-7-10-30-531.000 Postage & Envelopes	1,500.00	0.00	2,105.96	-605.96	0.00
100-7-10-30-610.000 Town Offices: Supplies	1,500.00	0.00	1,395.66	104.34	0.00
100-7-10-30-622.000 Town Office Electricity	2,000.00	0.00	1,637.55	362.45	123.85
100-7-10-30-623.000 Propane	2,275.00	0.00	1,320.17	954.83	0.00
100-7-10-30-641.015 Computer IT (Manage servi	2,500.00	0.00	719.79	1,780.21	0.00
100-7-10-30-641.027 New PC (Auditors & lister	0.00	0.00	0.00	0.00	0.00
100-7-10-30-641.032 NEMRC support	2,000.00	0.00	1,883.21	116.79	0.00
100-7-10-30-641.038 Office 365 software	1,400.00	0.00	1,612.99	-212.99	6.00
100-7-10-30-641.040 Cloud backup & support	750.00	0.00	1,425.00	-675.00	0.00
100-7-10-30-641.042 Maine Host&web hosting	50.00	0.00	19.99	30.01	0.00
100-7-10-30-641.050 New web site	119.00	0.00	0.00	119.00	0.00
100-7-10-30-740.000 Other New Equip/Copier le	1,500.00	0.00	1,336.75	163.25	0.00
100-7-10-30-990.000 Misc Mun Office Exp	200.00	0.00	0.00	200.00	0.00
Total Mun Office	22,394.00	0.00	22,926.86	-532.86	244.67
100-7-10-45 Extraordinary Exp					
100-7-10-45-333.000 Legal & Prof Fees	6,000.00	0.00	785.00	5,215.00	0.00
100-7-10-45-333.015 Accounting Support	0.00	0.00	3,775.00	-3,775.00	0.00
Total Extraordinary Exp	6,000.00	0.00	4,560.00	1,440.00	0.00
100-7-10-55 Assessments					
100-7-10-55-900.005 Windsor County Tax	19,328.00	0.00	18,489.62	838.38	0.00
100-7-10-55-900.010 GUVSWMD waste dues	11,436.00	0.00	11,435.60	0.40	0.00
100-7-10-55-900.020 VLCT Dues	2,000.00	0.00	0.00	2,000.00	0.00
100-7-10-55-900.025 Two Rivers	1,202.00	0.00	1,202.00	0.00	0.00
Total Assessments	33,966.00	0.00	31,127.22	2,838.78	0.00
100-7-10-65 Town Hall					
100-7-10-65-420.000 Misc & Cleaning, Town Hal	150.00	0.00	9.53	140.47	0.00
100-7-10-65-424.000 Repairs & Maintenance, TH	500.00	0.00	270.62	229.38	0.00
100-7-10-65-520.000 Insurance	3,500.00	0.00	2,593.00	907.00	0.00
100-7-10-65-622.000 Electricity, Town Hall	1,000.00	0.00	577.84	422.16	24.17
100-7-10-65-623.000 Propane, Town Hall	100.00	0.00	232.12	-132.12	0.00
100-7-10-65-624.000 Fuel Oil, Town Hall	4,000.00	0.00	1,823.56	2,176.44	0.00
Total Town Hall	9,250.00	0.00	5,506.67	3,743.33	24.17
100-7-20-33 Brick building					
100-7-20-33-424.000 Brick bldg Maint and repa	0.00	0.00	35.00	-35.00	0.00

TOWN OF POMFRET General Ledger
Expenditure Report - General Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
100-7-20-33-430.005 Brick Bldg Exp	1,500.00	0.00	41.88	1,458.12	0.00
100-7-20-33-520.000 Brick bldg insurance	0.00	0.00	749.00	-749.00	0.00
100-7-20-33-622.000 Brick -Electricity	0.00	0.00	193.08	-193.08	19.38
100-7-20-33-623.000 Brick bldg propane	0.00	0.00	437.01	-437.01	0.00
Total Brick building	1,500.00	0.00	1,455.97	44.03	19.38
100-7-20-35 Misc Town Expenses					
100-7-20-35-430.000 Grounds Maint	1,000.00	0.00	1,312.50	-312.50	0.00
100-7-20-35-451.000 LaBounty Funds	32.00	0.00	0.00	32.00	0.00
100-7-20-35-460.000 Bank fees & service chg	0.00	0.00	40.35	-40.35	0.00
100-7-20-35-540.000 Town Report printing cost	1,000.00	0.00	948.00	52.00	0.00
100-7-20-35-540.005 Published legal notices	700.00	0.00	1,887.62	-1,187.62	0.00
100-7-20-35-565.000 Ed Conferences/Mileage	2,000.00	0.00	1,101.24	898.76	135.00
100-7-20-35-651.000 Signs & Posts (911)	150.00	0.00	137.87	12.13	137.87
100-7-20-35-950.000 Town Buildings Reserve Fu	20,000.00	0.00	20,000.00	0.00	0.00
100-7-20-35-990.000 Misc Gen Exp	500.00	0.00	0.00	500.00	0.00
Total Misc Town Expenses	25,382.00	0.00	25,427.58	-45.58	272.87
100-7-20-75-330.000 Contractors & Rented Equi	0.00	0.00	1,950.00	-1,950.00	0.00
100-7-30 Public Safety					
100-7-30-40 Fire Department					
100-7-30-40-240.000 Protective clothing - FD	0.00	0.00	173.00	-173.00	0.00
100-7-30-40-330.000 Fire Dept. Diesel fuel	1,200.00	0.00	371.07	828.93	0.00
100-7-30-40-424.000 Buildings Maintenance	500.00	0.00	1,304.33	-804.33	0.00
100-7-30-40-430.005 FD: septic systems	300.00	0.00	0.00	300.00	0.00
100-7-30-40-520.000 Insurance	16,393.00	0.00	17,327.00	-934.00	1,541.00
100-7-30-40-530.001 Pomfret FD phone:3730	1,750.00	0.00	1,285.55	464.45	0.00
100-7-30-40-530.003 Teago FD phone: 1125	1,490.00	0.00	1,324.75	165.25	0.00
100-7-30-40-565.000 FD Training, conf, mileag	4,000.00	0.00	0.00	4,000.00	0.00
100-7-30-40-570.000 FD alarm systems	500.00	0.00	0.00	500.00	0.00
100-7-30-40-610.000 Supplies	0.00	0.00	334.34	-334.34	0.00
100-7-30-40-610.002 FD vehicle gasoline	1,000.00	0.00	83.58	916.42	0.00
100-7-30-40-610.005 FD Operating Expenses	0.00	0.00	0.00	0.00	0.00
100-7-30-40-610.010 Vehicle Maintenance	7,500.00	0.00	30.93	7,469.07	0.00
100-7-30-40-610.015 FD vehicle maintenance	0.00	0.00	450.00	-450.00	0.00
100-7-30-40-610.020 Teago mini pumper	0.00	0.00	0.00	0.00	0.00
100-7-30-40-610.025 PFD engine 1	0.00	0.00	0.00	0.00	0.00
100-7-30-40-610.030 Teago Engine 2	0.00	0.00	2,464.39	-2,464.39	0.00
100-7-30-40-611.000 Emergency Reporting	1,500.00	0.00	1,536.00	-36.00	0.00
100-7-30-40-612.000 Administration	200.00	0.00	0.00	200.00	0.00
100-7-30-40-622.000 Electricity--Pomfret FD	1,526.00	0.00	1,412.86	113.14	48.91
100-7-30-40-622.005 Electricity--Teago FD	1,152.00	0.00	971.85	180.15	76.42
100-7-30-40-623.000 Propane Pomfret Fire Dept	3,500.00	0.00	3,008.62	491.38	0.00
100-7-30-40-623.005 Teago FD propane	0.00	0.00	0.00	0.00	0.00
100-7-30-40-624.000 Heating oil, Teago FD	5,300.00	0.00	2,764.62	2,535.38	291.25
100-7-30-40-740.000 Equip (Hose, Tools etc)	90.00	0.00	0.00	90.00	0.00
100-7-30-40-740.005 SCBA & Gas Meter	33,680.00	0.00	41,894.00	-8,214.00	0.00
100-7-30-40-740.007 Traffic Control Devices	600.00	0.00	0.00	600.00	0.00

TOWN OF POMFRET General Ledger
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Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
100-7-30-40-740.010 Turnout Gear	5,982.00	0.00	1,676.32	4,305.68	0.00
100-7-30-40-900.000 Membership/Subscriptions	735.00	0.00	175.00	560.00	0.00
100-7-30-40-950.040 FD vehicle Reserve	0.00	0.00	0.00	0.00	0.00
100-7-30-40-950.050 FD non-vehicle reserve	10,660.00	0.00	10,660.00	0.00	0.00
Total Fire Department	99,558.00	0.00	89,248.21	10,309.79	1,957.58
100-7-30-42 Contract services					
100-7-30-42-330.000 Ambulance Service Assessm	27,120.00	0.00	27,120.00	0.00	0.00
100-7-30-42-330.005 Unpaid Ambulance Bills	4,000.00	0.00	3,039.60	960.40	0.00
100-7-30-42-330.010 Dispatch fees	0.00	0.00	101.25	-101.25	0.00
100-7-30-42-525.000 Sheriff's Patrol	15,000.00	0.00	10,620.50	4,379.50	0.00
Total Contract services	46,120.00	0.00	40,881.35	5,238.65	0.00
100-7-30-44 FAST Squad					
100-7-30-44-565.005 FAST squad conf,train,mil	0.00	0.00	0.00	0.00	0.00
100-7-30-44-810.010 FAST Operating Expenses	2,500.00	0.00	0.00	2,500.00	0.00
100-7-30-44-810.011 FAST squad supplies	2,500.00	0.00	0.00	2,500.00	0.00
100-7-30-44-950.000 Fast Squad Equipment Rese	4,400.00	0.00	4,400.00	0.00	0.00
Total FAST Squad	9,400.00	0.00	4,400.00	5,000.00	0.00
100-7-30-46 Communications+Disaster R					
100-7-30-46-460.000 Command Ctr At Town Off	0.00	0.00	0.00	0.00	0.00
100-7-30-46-530.015 Repeater expenses	400.00	0.00	1,483.59	-1,083.59	0.00
100-7-30-46-550.005 Communications Supplies	0.00	0.00	0.00	0.00	0.00
100-7-30-46-565.000 Training, conf, mileage	0.00	0.00	554.37	-554.37	0.00
100-7-30-46-622.000 Repeater electricity	0.00	0.00	263.47	-263.47	23.86
100-7-30-46-950.000 Communications Equip. Res	5,000.00	0.00	5,000.00	0.00	0.00
Total Communications+Disaster R	5,400.00	0.00	7,301.43	-1,901.43	23.86
Total Public Safety	160,478.00	0.00	141,830.99	18,647.01	1,981.44
100-7-90-75 Municipal Special Project					
100-7-90-75-430.010 Town Hall Roof	0.00	0.00	0.00	0.00	0.00
100-7-90-75-430.015 Town Buildings Improvemen	2,000.00	0.00	0.00	2,000.00	0.00
100-7-90-75-950.005 Abbott Library Build. Res	3,000.00	0.00	3,000.00	0.00	0.00
Total Municipal Special Project	5,000.00	0.00	3,000.00	2,000.00	0.00
100-7-95-50 Appropriations					
100-7-95-50-950.005 Abbott Memorial Library	37,754.00	0.00	37,754.00	0.00	0.00
100-7-95-50-950.010 Cemetery Appropriation	9,500.00	0.00	9,500.00	0.00	0.00
100-7-95-50-950.015 Visiting Nurses of VT and	3,950.00	0.00	3,950.00	0.00	0.00
100-7-95-50-950.020 Mental Health	0.00	0.00	0.00	0.00	0.00
100-7-95-50-950.025 Thompson Senior Center	2,500.00	0.00	2,575.00	-75.00	0.00
100-7-95-50-950.030 Woodstock Area Job Bank	300.00	0.00	300.00	0.00	0.00
100-7-95-50-950.035 HCRS	979.00	0.00	979.00	0.00	0.00

TOWN OF POMFRET General Ledger
Expenditure Report - General Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
100-7-95-50-950.040 Ottauquechee Comm. Partne	2,500.00	0.00	2,500.00	0.00	0.00
100-7-95-50-950.042 Spectrum Teen Center	750.00	0.00	750.00	0.00	0.00
100-7-95-50-950.045 Pentangle	950.00	0.00	950.00	0.00	0.00
100-7-95-50-950.055 WISE of Upper Valley	400.00	0.00	400.00	0.00	0.00
Total Appropriations	59,583.00	0.00	59,658.00	-75.00	0.00
Total TOWN EXPENDITURES	458,861.00	0.00	409,748.97	49,112.03	5,823.98
Total General Fund	458,861.00	0.00	409,748.97	49,112.03	5,823.98
150-7-10-70 Labor and Benefits					
150-7-10-70-110.000 Gross Pay	165,000.00	0.00	114,837.96	50,162.04	4,748.33
150-7-10-70-110.010 Part Time Labor	0.00	0.00	2,071.00	-2,071.00	0.00
150-7-10-70-220.000 FICA- Social Security	10,500.00	0.00	7,084.24	3,415.76	294.39
150-7-10-70-220.001 MEDI-Medicare Expense	2,400.00	0.00	1,656.75	743.25	68.85
150-7-10-70-230.000 Retirement Expense	6,500.00	0.00	6,494.31	5.69	291.21
150-7-10-70-230.010 Health Ins. - Town's Cost	38,000.00	0.00	27,778.41	10,221.59	1,720.08
150-7-10-70-230.015 Disability insurance	3,000.00	0.00	553.50	2,446.50	100.50
150-7-10-70-235.000 Drug & Alcohol Test/DOT	600.00	0.00	0.00	600.00	0.00
150-7-10-70-240.000 Protective Cloth/Supplies	1,000.00	0.00	0.00	1,000.00	0.00
Total Labor and Benefits	227,000.00	0.00	160,476.17	66,523.83	7,223.36
150-7-15-85 Insurance					
150-7-15-85-520.015 Property & Liability Ins.	16,000.00	0.00	11,482.00	4,518.00	0.00
150-7-15-85-520.020 Workers Compensation Ins.	11,000.00	0.00	13,132.00	-2,132.00	0.00
150-7-15-85-520.025 Unemployment Insurance	1,000.00	0.00	1,032.00	-32.00	0.00
150-7-15-85-565.000 Highway, conf, training &	1,000.00	0.00	45.00	955.00	0.00
Total Insurance	29,000.00	0.00	25,691.00	3,309.00	0.00
150-7-20-75 Materials					
150-7-20-75-650.000 Salt	75,000.00	0.00	41,048.93	33,951.07	0.00
150-7-20-75-650.005 Sand	54,000.00	0.00	46,723.50	7,276.50	9,855.00
150-7-20-75-650.010 Crushed Stone	65,000.00	0.00	61,227.54	3,772.46	1,400.37
150-7-20-75-650.015 Chloride	16,000.00	0.00	13,699.03	2,300.97	0.00
150-7-20-75-650.020 Cold Patch & Hot Mix	1,500.00	0.00	961.26	538.74	0.00
150-7-20-75-650.030 Culverts & Headwalls	9,000.00	0.00	0.00	9,000.00	0.00
150-7-20-75-650.035 Bandrail	11,000.00	0.00	0.00	11,000.00	0.00
150-7-20-75-650.040 Signs, snow Fence & posts	10,000.00	0.00	6,324.63	3,675.37	0.00
150-7-20-75-650.045 Highway Misc.	750.00	0.00	285.00	465.00	0.00
Total Materials	242,250.00	0.00	170,269.89	71,980.11	11,255.37
150-7-30-80 Small Equipment					
150-7-30-80-330.000 Diesel	42,500.00	0.00	15,145.89	27,354.11	600.66
150-7-30-80-330.002 Gasoline (small equip)	200.00	0.00	0.00	200.00	0.00
150-7-30-80-330.005 Diesel Exhaust Fluid	2,000.00	0.00	141.25	1,858.75	0.00
150-7-30-80-330.015 Shop, oil, small tools et	15,000.00	0.00	11,156.79	3,843.21	489.33

TOWN OF POMFRET General Ledger
Expenditure Report - Highway Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
150-7-30-80-330.020 Tires & Chains	11,000.00	0.00	10,662.24	337.76	0.00
150-7-30-80-330.025 Blades, Shoes, Rake Teeth	9,000.00	0.00	5,431.29	3,568.71	0.00
150-7-30-80-330.027 Rented Equipment	2,000.00	0.00	1,307.00	693.00	70.00
150-7-30-80-330.030 Radios & Cellphones	600.00	0.00	612.92	-12.92	0.00
150-7-30-80-330.032 Traffic Control Devices	0.00	0.00	0.00	0.00	0.00
150-7-30-80-330.036 Vehicle Lease	25,000.00	0.00	0.00	25,000.00	0.00
150-7-30-80-330.040 Garage Computer & expense	750.00	0.00	0.00	750.00	0.00
Total Small Equipment	108,050.00	0.00	44,457.38	63,592.62	1,159.99
150-7-35-05 Vehicles & Large Equip					
150-7-35-05-670 Truck 1 header					
150-7-35-05-670.010 Truck 1, maint.	0.00	0.00	592.03	-592.03	0.00
150-7-35-05-670.015 Truck 1, parts	0.00	0.00	447.68	-447.68	0.00
150-7-35-05-670.020 Truck 1, repairs	0.00	0.00	2,666.08	-2,666.08	725.00
Total Truck 1 header	0.00	0.00	3,705.79	-3,705.79	725.00
150-7-35-05-671 Truck 2 header					
150-7-35-05-671.010 Truck 2, maint	0.00	0.00	710.18	-710.18	0.00
150-7-35-05-671.015 Truck 2, parts	0.00	0.00	21.46	-21.46	21.46
150-7-35-05-671.020 Truck 2, repairs	0.00	0.00	6,637.24	-6,637.24	20.38
Total Truck 2 header	0.00	0.00	7,368.88	-7,368.88	41.84
150-7-35-05-672 Truck 3 header					
150-7-35-05-672.010 Truck 3, maint	0.00	0.00	590.42	-590.42	0.00
150-7-35-05-672.015 Truck 3, parts	0.00	0.00	18.06	-18.06	18.06
150-7-35-05-672.020 Truck 3, repairs	0.00	0.00	3,744.94	-3,744.94	0.00
Total Truck 3 header	0.00	0.00	4,353.42	-4,353.42	18.06
150-7-35-05-673 Truck 4 header					
150-7-35-05-673.010 Truck 4, maint	0.00	0.00	322.33	-322.33	0.00
150-7-35-05-673.015 Truck 4, parts	0.00	0.00	322.12	-322.12	0.00
150-7-35-05-673.020 Truck 4, repairs	0.00	0.00	7.26	-7.26	0.00
Total Truck 4 header	0.00	0.00	651.71	-651.71	0.00
150-7-35-05-674 Truck 5 header					
150-7-35-05-674.010 Truck 5, maint	0.00	0.00	0.00	0.00	0.00
150-7-35-05-674.015 Truck 5, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-674.020 Truck 5, repairs	0.00	0.00	0.00	0.00	0.00
Total Truck 5 header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-675 Chipper Header					
150-7-35-05-675.010 Chipper, maint.	0.00	0.00	0.00	0.00	0.00
150-7-35-05-675.015 Chipper, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-675.020 Chipper, repairs	0.00	0.00	0.00	0.00	0.00

TOWN OF POMFRET General Ledger
Expenditure Report - Highway Fund
Current Year Period 12 Jun

Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
Total Chipper Header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-676 Excavator header					
150-7-35-05-676.010 Excavator, maint.	0.00	0.00	0.00	0.00	0.00
150-7-35-05-676.015 Excavator, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-676.020 Excavator, repairs	0.00	0.00	0.00	0.00	0.00
Total Excavator header	0.00	0.00	0.00	0.00	0.00
150-7-35-05-677 Grader header					
150-7-35-05-677.010 Grader, maint	0.00	0.00	0.00	0.00	0.00
150-7-35-05-677.015 Grader, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-677.020 Grader, repairs	0.00	0.00	8,546.67	-8,546.67	0.00
Total Grader header	0.00	0.00	8,546.67	-8,546.67	0.00
150-7-35-05-678 Loader header					
150-7-35-05-678.010 Loader, maint.	0.00	0.00	0.00	0.00	0.00
150-7-35-05-678.015 Loader, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-678.020 Loader, repairs	0.00	0.00	1,322.36	-1,322.36	0.00
Total Loader header	0.00	0.00	1,322.36	-1,322.36	0.00
150-7-35-05-679 Tractor header					
150-7-35-05-679.010 Tractor, maint	0.00	0.00	0.00	0.00	0.00
150-7-35-05-679.015 Tractor, parts	0.00	0.00	0.00	0.00	0.00
150-7-35-05-679.020 Tractor, repairs	0.00	0.00	3,269.14	-3,269.14	0.00
Total Tractor header	0.00	0.00	3,269.14	-3,269.14	0.00
150-7-35-05-680 Misc Large Equipment					
150-7-35-05-680.010 Hotbox expenses	0.00	0.00	0.00	0.00	0.00
150-7-35-05-680.015 Garage portable generator	0.00	0.00	0.00	0.00	0.00
150-7-35-05-680.020 Mower repairs	0.00	0.00	143.57	-143.57	0.00
Total Misc Large Equipment	0.00	0.00	143.57	-143.57	0.00
150-7-35-05-681.010 Trailer maint & repair	0.00	0.00	275.00	-275.00	0.00
150-7-35-05-685.000 Parts, Labor, Repairs	37,800.00	0.00	153.60	37,646.40	0.00
Total Vehicles & Large Equip	37,800.00	0.00	29,790.14	8,009.86	784.90
150-7-40-83 Garage Building					
150-7-40-83-410.000 Garage Utilities	3,600.00	0.00	1,253.70	2,346.30	0.00
150-7-40-83-424.000 Garage Building & Grounds	8,000.00	0.00	3,215.63	4,784.37	0.00
150-7-40-83-530.000 Telephone	500.00	0.00	738.24	-238.24	0.00
150-7-40-83-622.000 Garage electricity	0.00	0.00	1,118.71	-1,118.71	78.63
150-7-40-83-624.005 Garage Fuel Oil	7,500.00	0.00	3,038.26	4,461.74	0.00
Total Garage Building	19,600.00	0.00	9,364.54	10,235.46	78.63

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TOWN OF POMFRET General Ledger
Expenditure Report - Highway Fund
Current Year Period 12 Jun

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Account	Budget	Outstanding Encumbrance	Expenditures	Unencumbered Balance	FY-15/16 MTD Pd 12 Jun
150-7-50-90 Contracts and other					
150-7-50-90-530.025 School Plowing	3,900.00	0.00	1,950.00	1,950.00	0.00
150-7-50-90-550.000 Roadside Mowing	0.00	0.00	0.00	0.00	0.00
150-7-50-90-550.005 Paving	50,000.00	0.00	50,000.00	0.00	0.00
150-7-50-90-550.015 Crack Sealing	25,000.00	0.00	4,000.00	21,000.00	0.00
150-7-50-90-550.020 Tree removal	0.00	0.00	1,700.00	-1,700.00	0.00
Total Contracts and other	78,900.00	0.00	57,650.00	21,250.00	0.00
150-7-50-93 Highway Special Projects					
150-7-50-93-630.000 Bridge #34 Barber Hill Ro	0.00	0.00	0.00	0.00	0.00
150-7-50-93-630.010 Sessions Meadow Project	0.00	0.00	0.00	0.00	0.00
150-7-50-93-630.015 Paving 9-2014 Teago	0.00	0.00	0.00	0.00	0.00
150-7-50-93-630.020 Bridge 16 Mill Brook	20,000.00	0.00	0.00	20,000.00	0.00
150-7-50-93-630.025 7090 Pomfret Rd culvert	0.00	0.00	0.00	0.00	0.00
150-7-50-93-630.030 Slide bank 7658 Pomfret R	0.00	0.00	4,541.29	-4,541.29	0.00
150-7-50-93-630.035 Cloudland culvert	0.00	0.00	0.00	0.00	0.00
Total Highway Special Projects	20,000.00	0.00	4,541.29	15,458.71	0.00
150-7-95-50 Highway Reserves					
150-7-95-50-950.000 Highway vehicle reserve	25,000.00	0.00	25,000.00	0.00	0.00
150-7-95-50-950.010 Highway paving reserve	175,000.00	0.00	175,000.00	0.00	0.00
150-7-95-50-950.020 Highway bridges reserve	0.00	0.00	0.00	0.00	0.00
Total Highway Reserves	200,000.00	0.00	200,000.00	0.00	0.00
Total Highway Fund	962,600.00	0.00	702,240.41	260,359.59	20,502.25
Total All Funds	1,421,461.00	0.00	1,111,989.38	309,471.62	26,326.23

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General Fund Expenses

TOWN OF POMFRET General Ledger
Current Yr Pd: 12 - Budget Status Report - Over Budget
General Fund

Account **Over Budget** Adjusted Budget Actual Actual % of Budget

100-7-10-10-210.000 Clerk Ins	6,143.00	6,690.66	108.92%
100-7-10-15-210.000 Treas Ins	6,143.00	6,388.60	104.00%
100-7-10-15-610.000 Treas Gen Expense	500.00	970.45	194.09%
100-7-10-20-610.000 Listers Gen Exp	0.00	134.93	100.00%
100-7-10-25-110.000 Brd of Selectmen	3,000.00	3,083.33	102.78%
100-7-10-25-110.002 Selectmen Gen Exp	500.00	1,000.00	200.00%
100-7-10-25-220.000 Town's Cost SS & Med (PR)	4,500.00	5,824.03	129.42%
100-7-10-25-221.000 Pub Officials Liab Ins &	3,000.00	3,760.00	125.33%
100-7-10-25-260.000 Workers Comp	0.00	362.00	100.00%
100-7-10-30-424.000 Town Office Building Main	1,000.00	1,632.00	163.20%
100-7-10-30-520.000 Insurance	2,200.00	5,191.22	235.96%
100-7-10-30-531.000 Postage & Envelopes	1,500.00	2,105.96	140.40%
100-7-10-30-641.038 Office 365 software	1,400.00	1,612.99	115.21%
100-7-10-30-641.040 Cloud backup & support	750.00	1,425.00	190.00%
100-7-10-45-333.015 Accounting Support	0.00	3,775.00	100.00%
100-7-10-65-623.000 Propane, Town Hall	100.00	232.12	232.12%
100-7-20-33-424.000 Brick bldg Maint and repa	0.00	35.00	100.00%
100-7-20-33-520.000 Brick bldg insurance	0.00	749.00	100.00%
100-7-20-33-622.000 Brick -Electricity	0.00	193.08	100.00%
100-7-20-33-623.000 Brick bldg propane	0.00	437.01	100.00%
100-7-20-35-430.000 Grounds Maint	1,000.00	1,312.50	131.25%
100-7-20-35-460.000 Bank fees & service chg	0.00	40.35	100.00%
100-7-20-35-540.005 Published legal notices	700.00	1,887.62	269.66%
100-7-20-75-330.000 Contractors & Rented Equi	0.00	1,950.00	100.00%
100-7-30-40-240.000 Protective clothing - FD	0.00	173.00	100.00%
100-7-30-40-424.000 Buildings Maintenance	500.00	1,304.33	260.87%
100-7-30-40-520.000 Insurance	16,393.00	17,327.00	105.70%
100-7-30-40-610.000 Supplies	0.00	334.34	100.00%
100-7-30-40-610.015 FD vehicle maintenance	0.00	450.00	100.00%
100-7-30-40-610.030 Teago Engine 2	0.00	2,464.39	100.00%
100-7-30-40-611.000 Emergency Reporting	1,500.00	1,536.00	102.40%
100-7-30-40-740.005 SCBA & Gas Meter	33,680.00	41,894.00	124.39%
100-7-30-42-330.010 Dispatch fees	0.00	101.25	100.00%
100-7-30-46-530.015 Repeater expenses	400.00	1,483.59	370.90%
100-7-30-46-565.000 Training, conf, mileage	0.00	554.37	100.00%
100-7-30-46-622.000 Repeater electricity	0.00	263.47	100.00%
100-7-95-50-950.025 Thompson Senior Center	2,500.00	2,575.00	103.00%

combined with legal - NOT overspent
within budget for Brick Bldg 1414

repaid SCBA 8958.00

Total Expenditures	87,409.00	121,253.59	138.72%
Total General Fund	-87,409.00	-121,253.59	
Total All Funds	-87,409.00	-121,253.59	

$$\begin{aligned}
 \text{diff} &= \$ 33,844.59 \\
 &= 3,775.00 - 1414 \\
 &= 8,214.00 \\
 &= 20,441
 \end{aligned}$$

06/10/16
10:53 am

Highway
Expenses
Over Budget

TOWN OF POMFRET General Ledger
Current Yr Pd: 12 - Budget Status Report - Over Budget
Highway Fund

Account	Adjusted Budget	Actual	Actual % of Budget
150-7-10-70-110.010 Part Time Labor	0.00	2,071.00	100.00%
150-7-15-85-520.020 Workers Compensation Ins.	11,000.00	13,132.00	119.38%
150-7-15-85-520.025 Unemployment Insurance	1,000.00	1,032.00	103.20%
150-7-30-80-330.030 Radios & Cellphones	600.00	612.92	102.15%
150-7-35-05-670.010 Truck 1, maint.	0.00	592.03	100.00%
150-7-35-05-670.015 Truck 1, parts	0.00	447.68	100.00%
150-7-35-05-670.020 Truck 1, repairs	0.00	2,666.08	100.00%
150-7-35-05-671.010 Truck 2, maint	0.00	710.18	100.00%
150-7-35-05-671.015 Truck 2, parts	0.00	21.46	100.00%
150-7-35-05-671.020 Truck 2, repairs	0.00	6,637.24	100.00%
150-7-35-05-672.010 Truck 3, maint	0.00	590.42	100.00%
150-7-35-05-672.015 Truck 3, parts	0.00	18.06	100.00%
150-7-35-05-672.020 Truck 3, repairs	0.00	3,744.94	100.00%
150-7-35-05-673.010 Truck 4, maint	0.00	322.33	100.00%
150-7-35-05-673.015 Truck 4, parts	0.00	322.12	100.00%
150-7-35-05-673.020 Truck 4, repairs	0.00	7.26	100.00%
150-7-35-05-677.020 Grader, repairs	0.00	8,546.67	100.00%
150-7-35-05-678.020 Loader, repairs	0.00	1,322.36	100.00%
150-7-35-05-679.020 Tractor, repairs	0.00	3,269.14	100.00%
150-7-35-05-680.020 Mower repairs	0.00	143.57	100.00%
150-7-35-05-681.010 Trailer maint & repair	0.00	275.00	100.00%
150-7-40-83-530.000 Telephone	500.00	738.24	147.65%
150-7-40-83-622.000 Garage electricity	0.00	1,118.71	100.00%
150-7-50-90-550.020 Tree removal	0.00	1,700.00	100.00%
150-7-50-93-630.030 Slide bank 7658 Pomfret R	0.00	4,541.29	100.00%
Total Expenditures	13,100.00	54,582.70	416.66%
Total Highway Fund	-13,100.00	-54,582.70	
Total All Funds	-13,100.00	-54,582.70	

over 2071.00
-over 2132.00
over 32.00
over 12.92

Part of
vehicle
section

total budget 37800
Y-T-D 29,790
(8000 under
budget)

Garage utilities actual
Budget 19,600 9364
- 1/2 repaid by Moore
+ Azar 850⁰²
over

against unbudgeted
item over 4541.

06/10/16
08:05 am

Balance Sheet

TOWN OF POMFRET General Ledger
Balance Sheet Current Year - Period 12 Jun
General Fund

General Fund

Account	Curr Yr Pd 12 Jun Encumbrances	Curr Yr Pd 12 Jun Actual
ASSET		
100-1-00-10-000.000 Citizens Bnk Checking acc	0.00	10,347.14
100-1-00-10-000.010 Act 68 State Ed Taxes	0.00	0.00
100-1-00-10-000.030 Act 68 CD assets	0.00	0.00
100-1-00-10-000.040 Mascoma Bank	0.00	951,504.50
100-1-00-10-000.050 Mascoma Debit Card Acct	0.00	0.00
100-1-00-20-000.000 Due To/From Other Funds	0.00	-776,458.79
Total Asset	0.00	185,392.85
LIABILITY		
100-2-00-00-000.000 Accounts Payable	0.00	4,316.26
100-2-00-00-100.000 FWT Payable	0.00	607.35
100-2-00-00-100.005 SWT Payable	0.00	167.95
100-2-00-00-100.010 FICA/MEDI Payable	0.00	1,101.68
100-2-00-00-100.015 Retirement Payable	0.00	643.64
100-2-00-00-100.020 Health Ins Payable	0.00	6,877.61
100-2-00-00-100.025 Disability Ins payable	0.00	100.50
100-2-00-00-100.035 Education funding	0.00	54,013.29
100-2-00-00-100.040 Due To Taxpayers	0.00	15.05
100-2-00-00-100.050 Tax Clearing Account	0.00	0.00
Total Liability	0.00	67,843.33
FUND BALANCE		
100-3-10-00-000.000 Fund Balance	0.00	199,913.67
Total Prior Years Fund Balance	0.00	199,913.67
Fund Balance Current Year	0.00	-82,364.15
Total Fund Balance	0.00	117,549.52
Total Liability, Reserves, Fund Balance	0.00	185,392.85

START

NOW

06/10/16
08:05 am

Highway

TOWN OF POMFRET General Ledger
Balance Sheet Current Year - Period 12 Jun
Highway Fund

18

Account	Curr Yr Pd 12 Jun Encumbrances	Curr Yr Pd 12 Jun Actual
ASSET		
150-1-00-20-000.000 Due To/From Other Funds	0.00	409,943.14
Total Asset	0.00	409,943.14
FUND BALANCE		
150-3-10-00-000.000 Fund Balance Highway	0.00	172,959.24
Total Prior Years Fund Balance	0.00	172,959.24
Fund Balance Current Year	0.00	236,983.90
Total Fund Balance	0.00	409,943.14
Total Liability, Reserves, Fund Balance	0.00	409,943.14

STAMP
NOW

4

Town Of Pomfret Employee Mileage Reimbursement Policy (DRAFT)

At times Pomfret municipal employees may be required to use their own vehicles for business purposes. Reimbursement for the operating expenses of the vehicle will be calculated by multiplying the number of miles traveled by the currently approved Standard Mileage Reimbursement Rate published by the IRS. The costs of commuting between home and the standard municipal worksite will not be reimbursed. Employees who typically work from home will not be reimbursed for trips to town offices (i.e. town office, town hall, highway department, etc.)

Mileage will be reimbursed for the round trip between the standard municipal worksite and the business function being attended. If the employee departs from or returns home, instead of to their worksite, only the miles in excess of the daily commute will be reimbursed.

Employees must document their travel on the Pomfret Mileage Reimbursement Form. In order to comply with IRS documentation requirements, Pomfret Mileage Reimbursement Forms must be submitted at least quarterly, but preferably with standard timesheets. For fiscal yearend Mileage Reimbursement forms should be submitted with the final timesheet of the fiscal year.

Forms will be reviewed and approved by the employee's supervisor and submitted to the Town Treasurer.

Memorandum

To: Pomfret Selectboard
From: The Auditors
Laura Kent
Nancy Matthews
Date: May 13, 2016
Re: Recommendations regarding the FY 2017 Budget process

The Auditors would like to offer five recommendations for consideration *before* the Selectboard begins to craft the 2018 budget. These are prudent steps consistent with the goal of assuring that Pomfret finances are straightforward, simple and transparent to our citizens. We have reviewed these ideas with the Treasurer, who is on board with the following recommendations.

- 1. Agree on what should be the minimum cash balances acceptable in both the Pomfret Town Operating, Highway and Public Safety accounts.** The town consultant, Chad Hewitt, of the firm Sullivan and Powers, has recommended we allocate a minimum cash balance for each fund to be included in the budget. The Town Treasurer and Auditors recommend that 16.7% (two months) of the operating budgets should be held as cash reserves (excepting the Highway); the Highway cash reserves should be 25% (or three months) of its budget. Under this scenario, the beginning FY 2017 (as of July 1, 2016) cash balances for each department would be:
 - a. Town Operating: \$50,044 (16.7% x \$299,665)
 - b. Town Highway: \$224,639 (25% x \$898,555)
 - c. Public Safety: \$26,765 (16.7 x \$160,271)**Total Recommended Cash Reserves: \$301,448**
- 2. Remove the funds related to public safety from the Town Operating fund into its own Public Safety Fund.** (This would simply entail moving the category 100-7-30 from the Town Operating Fund and establishing it as its own fund.) The auditors and the treasurer find that the inclusion of this fund in the operating budget muddies the understanding of town expenses. Town operating income and expenses (clerk, treasurer, town office, etc.) have basically nothing in common with the expenses related to issues of Public Safety. Inclusion of these expenses in the town operating fund is not at all intuitive; it confuses the understanding of both the town's expenses as well as those related to Public Safety.
- 3. Create a budget for the Reserve Funds for the upcoming FY 2018.** There has been ample confusion regarding what expenses should/could/would come out of the budget vs. reserve funds. Our citizens have both a right and a need to know which funds are financing which expenditures. As reserve funds are typically used for big ticket items, and taxpayer money for these has been building in reserve funds for a number of years, it is only appropriate to show the intent to spend the funds in an upcoming fiscal year.

4. **Create, accept and follow a capital plan.** Such a plan will present a window into future plans on behalf of Pomfret taxpayers. It will, of course, require revisiting and re-evaluation as times and conditions change.

5. **Review the Town of Pomfret Emergency Services Policy adopted on April 3, 2013:**

http://pomfretvt.us/files/3214/1458/6204/Emergency_Services_Policy_2013-4-3.pdf.

Does the current Selectboard stand by this policy? If yes, then the Auditors request that the Selectboard in particular clarify the charge:

a. Under "Budget and Reports" paragraph #2:

The auditors are responsible for preparing the Annual Town Report. All providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad shall submit a report of their activities, including an accounting of income and expenditures during the past year, to the auditors by December 15 of each year.

In the opinion of this Selectboard, does this instruction apply to that income and expense which flow through Town accounts?

- If yes, that's fine. The auditors already audit the income and expense which flow through the Treasurer's accounts. Or,
- Does this instruction apply to ALL income and expenditures of those entities providing emergency services? In which case, the auditors would require access to the now-private books of both the Fire Department and the FAST Squad.

b. Under "Accounting of Town Supplied Communications Equipment, paragraph #1:

According to this policy, all providers of emergency services shall provide the selectboard with an inventory of all Town-supplied communications equipment. If indeed this policy is in effect, this information should be included in the Town of Pomfret Annual Report.

We thank you for your prompt attention to the above issues. These are very important to the future transparency and integrity of the town finances.

Town of Pomfret
5218 Pomfret Road
North Pomfret, VT 05053

Emergency Services Policy

Purpose

This policy is intended to establish a procedure for

1. Preparing budgets and reports to be included in the Town Annual Report for all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad and
2. Establishing the procedures to expend Town funds for all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad and
3. Accounting for Town-supplied communications equipment, including but not limited to pagers, portable radios, vehicle radios and cell phones, supplied by the Town of Pomfret to all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad and
4. Collecting of information needed to protect the Town of Pomfret by insuring that all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and Pomfret Fast Squad personnel covered by the Town's liability and medical malpractice insurance are operating legally and professionally.

Budgets and Reports

The selectboard is responsible for preparing a proposed budget for the Annual Town Report. Budget requests for the next year for all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad shall be submitted by each organization to the selectboard on or before December 1 of each year.

The auditors are responsible for preparing the Annual Town Report. All providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad shall submit a report of their activities, including an accounting of income and expenditures during the past year, to the auditors by December 15 of each year.

Expending Town Funds

The selectboard is responsible for approving the expenditures of all town funds. The treasurer prepares orders which list proposed expenditures. The selectboard approves the orders at regular selectboard meetings and then the treasurer makes payment on items listed in the orders.

Suppliers invoice the Town for purchases and services. The treasurer receives the invoice from the supplier and includes it on an order for selectboard approval.

For reimbursements to the organizations or individuals, invoices or receipts shall be approved by all providers of emergency services within Pomfret to include but not limited to the chief of the Pomfret-Teago Volunteer Fire Department and the president of the Pomfret Fast Squad. The treasurer receives the signed invoice or receipt and includes it on an order for selectboard approval.

Accounting of Town-supplied Communications Equipment

On or before December 1 of each year all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad shall provide the selectboard with an inventory of all Town-supplied communications equipment including the following and all ancillary equipment (shoulder mic's, leather straps and pouches, etc.):

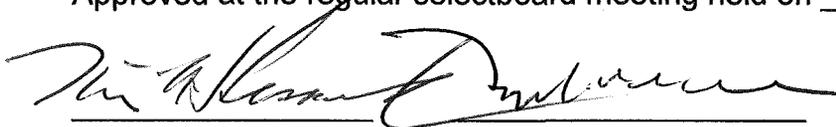
- a. Serial number
- b. Identification number
- c. Manufacturer and model no.
- d. Description
- e. Year put into service
- f. Person to whom assigned

Licenses and Certificates

In order to protect the Town of Pomfret by insuring that all providers of emergency services within Pomfret to include but not limited to the Pomfret-Teago Volunteer Fire Department and the Pomfret Fast Squad personnel covered by the Town's liability and medical malpractice insurance are operating legally and professionally, the following information shall be supplied annually to the selectboard

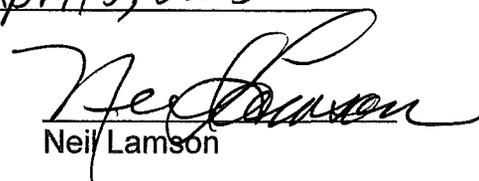
- A. A copy of each individual's driver's license and a completed and signed form DMV-VG116-Record Request
- B. A copy of each member's EMT license
- C. A copy of the EMS Certificate To Operate (EMS License)
- D. As applicable, a copy of each member's training certificates

Approved at the regular selectboard meeting held on April 3, 2013



 Kevin Lessard, Chair

Mark Warner



 Neil Lamson