

**Town of Pomfret**  
General Account Summary

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
	<b>TOWN REVENUES</b>						
	<b>Taxes Current Year (100-6-10-00-300)</b>						
5	Current Year Taxes*	924,965	903,067	4,524,620	911,563	4,281,560	973,853
6	School Tax Adjustment	-	-	-	-	11,148	-
7	Act 68 funds paid to State	-	-	(1,892,204)	-	(1,673,514)	-
8	School Tax Pd to School	-	-	(1,848,654)	-	(1,775,095)	-
9	School tax-Admin fee	-	-	(8,437)	-	(7,777)	-
10	Transfer: highway fund	(856,341)	(827,600)	(795,400)	(795,400)	(774,000)	(774,000)
11	<b>TOTAL TAXES CURRENT YEAR</b>	<b>68,624</b>	<b>75,467</b>	<b>(20,075)</b>	<b>116,163</b>	<b>62,322</b>	<b>199,853</b>
12	<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)	285,354	294,300	427,137	264,300	383,590	239,255
27	Penalties and Interest (Taxes) (100-6-10-00-310)	10,000	3,500	29,525	3,500	16,367	6,000
32	Earnings on Accounts (100-6-10-05-315)	2,000	500	2,827	500	2,415	1,000
48	Income Accounts (100-6-10-10-320)	12,135	10,285	14,518	11,155	8,175	11,145
55	Town Permits (100-6-10-15-325)	1,850	1,900	2,802	1,400	2,054	1,425
62	Misc. Income (100-6-10-20-340)	10,592	1,000	953	3,000	1,213	4,000
67	State Funds and Other Grants (100-6-20-00-355)	607	-	607	-	747	-
71	Tax Sale Income (100-6-35-00-360)	-	-	28,350	-	-	-
75	Transfers (100-6-40-00-365)	-	85	-	-	85	-
79	Public Safety (100-6-50-40)	-	-	128	-	960	-
	<b>TOTAL OTHER TOWN REVENUES</b>	<b>322,538</b>	<b>311,570</b>	<b>506,848</b>	<b>283,855</b>	<b>415,606</b>	<b>262,825</b>
81	<b>TOTAL TOWN REVENUES</b>	<b>391,162</b>	<b>387,037</b>	<b>486,773</b>	<b>400,018</b>	<b>477,928</b>	<b>462,678</b>
	<b>TOWN EXPENDITURES</b>						
	<b>Town Expenditures</b>						
92	Clerk (100-7-10-10)	40,180	38,150	34,794	38,150	37,524	39,900
102	Financial Management (100-7-10-15)	47,630	46,500	41,065	46,500	40,750	46,000
111	Listers (100-7-10-20)	20,650	20,150	14,316	20,150	21,629	24,400
128	Other Officers (100-7-10-25)	48,660	54,510	31,249	52,816	42,751	48,476
144	Municipal Office (100-7-10-30)	26,800	22,300	20,706	23,150	24,568	27,400
148	Extraordinary Expenses (100-7-10-45)	14,000	6,000	16,410	6,000	6,604	6,000
155	Assessments (100-7-10-55)	32,380	32,344	32,013	32,297	29,691	33,283
164	Town Hall (100-7-10-65)	8,950	7,450	6,221	10,750	7,477	18,050
172	Brick Building (100-7-20-33)	2,500	1,500	1,480	1,700	962	2,500
184	Misc Town Expenses (100-7-20-35)	8,175	7,260	7,465	7,260	7,668	10,950
214	Fire Department (100-7-30-40)	57,115	44,975	44,683	44,975	Included in Voted Appropriations	
221	Contract Services (100-7-30-42)	56,196	56,196	42,552	55,640	45,485	55,812
227	Fast Squad (100-7-30-44)	3,000	3,000	-	6,000	-	Incl. in Voted Approps.
233	Communications and Disaster (100-7-30-46)	800	1,000	355	800	343	800
237	Municipal Special Projects (100-7-90-75)	1,000	1,000	-	-	-	-
244	General Fund Reserve Accounts	131,381	10,000	25,000	25,000	66,746	30,000
246	<b>TOTAL TOWN EXPENDITURES</b>	<b>499,417</b>	<b>352,335</b>	<b>318,308</b>	<b>371,188</b>	<b>332,196</b>	<b>343,571</b>
267	<b>TOTAL VOTED APPROPRIATIONS</b>	<b>68,126</b>	<b>67,326</b>	<b>65,576</b>	<b>65,576</b>	<b>113,107</b>	<b>119,107</b>

**Town of Pomfret**  
General Account Summary

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
		FY 2021 Proposed Budget	FY 2020 Budget	FY 2019 Actual	FY 2019 Budget	FY 2018 Actual	FY 2018 Budget
269	<b>TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS</b>	567,543	419,661	383,884	436,764	445,303	462,678
271	<b>TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS</b>	(176,381)	(32,624)	102,889	(36,746)	32,624	-
273	<b>BEGINNING GENERAL FUND BALANCE</b>			106,116		73,492	
274	<b>ENDING GENERAL FUND BALANCE*</b>			209,005		106,116	
275	<i>General Fund Balance Change</i>			102,889		32,624	

\* \$32,624 of the FY 2019 ending General Fund Balance was used to offset taxes to be raised in FY 2020. As a result, the anticipated FY 2020 ending General Fund Balance is \$176,381, which amount is proposed to be used as follows: (i) \$50,000 to reduce current year taxes to be raised, (ii) \$8,000 transfer to Communications Reserve #410, (iii) \$90,000 transfer to Highway Road Paving Reserve #422, and (iv) \$28,381 transfer to Building Reserve #452. See Lines 5, 241, 242 and 243. See also Warning Article XX.

**Town of Pomfret**  
Highway Account Summary

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
	<b>HIGHWAY REVENUES</b>						
5	Town Taxes	856,341	827,600	795,400	795,400	774,000	774,000
6	Transfer in from HWY Rainy Day Fund #475	-	-	-	-	26,793	-
7	State Aid - Highways	132,500	132,500	132,707	132,500	132,746	132,500
8	Grant: VLTC garage security	-	-	-	-	2,519	-
9	River Road Stabilization	-	-	-	-	31,200	-
10	Grant: Scoping Study	-	-	3,441	-	5,399	-
11	Grant: Bartlett Brook	-	-	-	-	16,400	-
12	ST grant Handy Rd Slide B	-	-	42,618	-	-	-
13	Grants-Allen Hill culvert	-	-	3,408	-	-	-
14	FEMA 4445DR April 15, 2019 Storm	60,000	-	-	-	-	-
15	Highway Interest Income	-	-	910	-	398	-
16	Highway Misc. Income	-	-	553	-	152	-
17	Transfer from Guardrail Fund #426	-	-	-	-	2,471	-
18	<b>TOTAL HIGHWAY REVENUES</b>	<b>1,048,841</b>	<b>960,100</b>	<b>979,037</b>	<b>927,900</b>	<b>992,079</b>	<b>906,500</b>
	<b>HIGHWAY EXPENDITURES</b>						
33	Labor and Benefits (150-7-10-70)	280,750	247,100	211,367	239,000	218,936	236,900
40	Insurance (150-7-15-85)	29,300	29,300	28,459	25,000	28,061	32,250
53	Materials (150-7-20-75)	267,000	259,000	241,580	248,000	345,143	235,750
65	Small Equipment (150-7-30-80)	65,500	68,300	49,903	67,000	68,050	62,800
69	Large Equipment Maint and Repair (150-7-35-05)	35,000	25,000	66,219	25,000	35,684	35,000
77	Garage Building (150-7-40-83)	14,400	13,300	20,964	13,300	10,648	15,600
84	Contracts (150-7-50-90)	28,500	35,000	3,535	235,000	21,600	35,000
100	Special Projects and Grants (150-7-50-93)	1,750	10,000	30,834	2,500	150,970	2,500
105	Highway Reserves (150-7-95-50)	377,600	273,100	73,100	73,100	250,700	250,700
107	<b>TOTAL HIGHWAY EXPENDITURES</b>	<b>1,099,800</b>	<b>960,100</b>	<b>725,961</b>	<b>927,900</b>	<b>1,129,794</b>	<b>906,500</b>
109	<b>HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES</b>	<b>(50,959)</b>	<b>-</b>	<b>253,076</b>	<b>-</b>	<b>(137,715)</b>	<b>-</b>
111	<b>BEGINNING HIGHWAY FUND BALANCE</b>			<b>-</b>		<b>137,715</b>	
112	<b>ENDING HIGHWAY FUND BALANCE*</b>			<b>253,076</b>		<b>-</b>	
113	<i>Highway Fund Balance Change</i>			<i>253,076</i>		<i>(137,715)</i>	

\* \$202,117 of the FY 2019 ending Highway Fund Balance was used to pay repaving expenses budgeted in FY 2019 and incurred in FY 2020. As a result, the anticipated FY 2020 ending Highway Fund Balance is \$50,959, which amount is proposed to be used to offset highway expenditures See Line 109.

**Town of Pomfret**  
General Account Detail

Auditors draft – January 4, 2020

A	B	C	D	E	F	G
	<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
1						
2	<b>TOWN REVENUES (100-6)</b>					
3						
4	<b>Taxes Current Year (100-6-10-00-300)</b>					
5	924,965	903,067	4,524,620	911,563	4,281,560	973,853
6	-	-	-	-	11,148	-
7	-	-	(1,892,204)	-	(1,673,514)	-
8	-	-	(1,848,654)	-	(1,775,095)	-
9	-	-	(8,437)	-	(7,777)	-
10	(856,341)	(827,600)	(795,400)	(795,400)	(774,000)	(774,000)
11	<b>68,624</b>	<b>75,467</b>	<b>(20,075)</b>	<b>116,163</b>	<b>62,322</b>	<b>199,853</b>
12	<i>* Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.</i>					
13						
14	<b>Other Taxes (100-6-10-00-305)</b>					
15	-	-	127,657	-	81,319	-
16	7,000	3,500	7,487	3,500	7,326	3,000
17	268,354	280,000	280,539	250,000	283,738	225,000
18	3,000	3,800	3,017	3,800	3,430	4,255
19	7,000	7,000	8,437	7,000	7,777	7,000
20	<b>285,354</b>	<b>294,300</b>	<b>427,137</b>	<b>264,300</b>	<b>383,590</b>	<b>239,255</b>
21						
22	<b>Penalties and Interest (Taxes) (100-6-10-00-310)</b>					
23	5,000	500	15,875	500	1,364	500
24	-	1,500	342	1,500	6,749	1,500
25	5,000	500	12,928	500	1,484	3,000
26	-	1,000	380	1,000	6,770	1,000
27	<b>10,000</b>	<b>3,500</b>	<b>29,525</b>	<b>3,500</b>	<b>16,367</b>	<b>6,000</b>
28						
29	<b>Earnings on Accounts (100-6-10-05-315)</b>					
30	2,000	500	2,827	500	1,718	500
31	-	-	-	-	697	500
32	<b>2,000</b>	<b>500</b>	<b>2,827</b>	<b>500</b>	<b>2,415</b>	<b>1,000</b>
33						
34	<b>Income Accounts (100-6-10-10-320)</b>					
35	13,000	8,000	10,015	8,000	6,976	8,000
36	(4,000)	-	-	-	-	-
37	1,500	1,500	1,863	1,500	1,916	1,500
38	13,800	12,000	12,768	12,000	13,569	12,000
39	(13,800)	(12,000)	(11,780)	(12,000)	(16,026)	(12,000)
40	300	300	40	270	530	270
41	(250)	(300)	(100)	(210)	(550)	(210)
42	2,000	1,200	2,312	2,000	2,234	2,000
43	(1,200)	(1,200)	(1,130)	(1,200)	(1,194)	(1,200)
44	185	185	185	185	255	185
45	-	-	-	10	-	-
46	500	500	250	500	400	500
47	100	100	95	100	65	100
48	<b>12,135</b>	<b>10,285</b>	<b>14,518</b>	<b>11,155</b>	<b>8,175</b>	<b>11,145</b>
49						
50	<b>Town Permits (100-6-10-15-325)</b>					

**Town of Pomfret**  
General Account Detail

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
51	Access	100	100	200	100	50	100
52	Excess Weight	250	300	245	300	270	325
53	Ridgeline	750	-	2,357	-	-	-
54	Misc. Bldg. and Zoning Permits	750	1,500	-	1,000	1,734	1,000
55	<b>TOTAL TOWN PERMITS</b>	<b>1,850</b>	<b>1,900</b>	<b>2,802</b>	<b>1,400</b>	<b>2,054</b>	<b>1,425</b>
56							
57	<b>Misc. Income (100-6-10-20-340)</b>						
58	Charitable Donations	10,092	-	-	-	-	-
59	Misc. Select Board	-	-	98	-	-	-
60	Misc. Town Clerk	-	-	439	-	20	-
61	Traffic Fines	500	1,000	416	3,000	1,193	4,000
62	<b>TOTAL MISC. INCOME</b>	<b>10,592</b>	<b>1,000</b>	<b>953</b>	<b>3,000</b>	<b>1,213</b>	<b>4,000</b>
63							
64	<b>State Funds and Other Grants (100-6-20-00-355)</b>						
65	Reimburse Listers	-	-	-	-	140	-
66	Tax Equalization Income	607	-	607	-	607	-
67	<b>TOTAL STATE FUNDS AND OTHER GRANTS</b>	<b>607</b>	<b>-</b>	<b>607</b>	<b>-</b>	<b>747</b>	<b>-</b>
68							
69	<b>Tax Sale Income (100-6-35-00-360)</b>						
70	Tax Sale Proceeds	-	-	28,350	-	-	-
71	<b>TOTAL TAX SALE INCOME</b>	<b>-</b>	<b>-</b>	<b>28,350</b>	<b>-</b>	<b>-</b>	<b>-</b>
72							
73	<b>Transfers (100-6-40-00-365)</b>						
74	From LaBounty Fund	-	85	-	-	85	-
75	<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>-</b>
76							
77	<b>Public Safety (100-6-50-40)</b>						
78	Insurance Reimbursement	-	-	128	-	960	-
79	<b>TOTAL PUBLIC SAFETY</b>	<b>-</b>	<b>-</b>	<b>128</b>	<b>-</b>	<b>960</b>	<b>-</b>
80							
81	<b>TOTAL TOWN REVENUES</b>	<b>391,162</b>	<b>387,037</b>	<b>486,773</b>	<b>400,018</b>	<b>477,928</b>	<b>462,678</b>
82							
83	<b>TOWN EXPENDITURES (100-7)</b>						
84							
85	<b>Clerk (100-7-10-10)</b>						
86	Clerk Salary	25,000	24,000	24,000	24,000	24,000	24,000
87	Clerical Assistant	3,500	3,500	1,620	3,500	2,225	2,500
88	Clerk Insurance	9,330	7,900	7,988	7,900	7,563	7,500
89	Clerk Gen Exp	300	200	176	200	38	200
90	Permanent Records Maintenance	1,200	1,200	379	1,200	3,697	4,500
91	Record Books and Supplies	850	1,350	630	1,350	3	1,200
92	<b>TOTAL CLERK</b>	<b>40,180</b>	<b>38,150</b>	<b>34,794</b>	<b>38,150</b>	<b>37,524</b>	<b>39,900</b>
93							
94	<b>Financial Management (100-7-10-15)</b>						
95	Treas Salary	3,000	3,000	3,000	3,000	24,000	24,000
96	Tax Collector	3,000	3,000	3,000	3,000	-	-
97	Bookkeeper	19,000	18,000	18,000	18,000	-	-
98	Asst. to Treasurer/Bookkeeper	7,500	7,500	4,385	7,500	6,400	7,500
99	Treas Insurance	9,330	7,900	7,954	7,900	7,122	7,500

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1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
100	Treas General Expense	800	1,100	337	1,100	730	1,000
101	Accounting Support	5,000	6,000	4,389	6,000	2,498	6,000
102	<b>TOTAL FINANCIAL MANAGEMENT</b>	<b>47,630</b>	<b>46,500</b>	<b>41,065</b>	<b>46,500</b>	<b>40,750</b>	<b>46,000</b>
103							
104	<b>Listers (100-7-10-20)</b>						
105	Listers Payroll	15,000	15,000	12,444	15,000	11,883	15,000
106	Listers Education and Dues	600	600	-	600	60	5,000
107	Listers mileage	150	150	-	150	109	600
108	Listers Gen Exp	150	150	120	150	241	150
109	Listers software: Proval	2,250	2,250	1,752	2,250	2,426	1,650
110	Tax mapping	2,500	2,000	-	2,000	6,910	2,000
111	<b>TOTAL LISTERS</b>	<b>20,650</b>	<b>20,150</b>	<b>14,316</b>	<b>20,150</b>	<b>21,629</b>	<b>24,400</b>
112							
113	<b>Other Officers (100-7-10-25)</b>						
114	Select Board	5,000	5,000	5,000	5,000	5,000	5,000
115	Select Board Gen Exp	500	500	337	500	195	500
116	Select Board Admin Asst	10,000	15,600	608	15,600	9,405	13,260
117	Board of Auditors	9,000	9,000	4,208	9,000	7,765	9,000
118	Constable and Expense	500	1,250	120	1,250	722	1,250
119	Delinquent Tax Collector	2,500	2,500	3,125	2,500	1,964	2,500
120	Zoning Administrator	5,000	3,500	5,855	3,500	3,725	3,500
121	Trustees of Public Funds	600	600	-	600	-	600
122	Town's Cost SS and Med	9,300	9,300	7,599	7,506	9,256	7,506
123	Pub Officials Liab Insurance	2,200	2,200	3,887	4,000	2,141	4,000
124	Workers Comp	400	400	510	400	-	400
125	Select Board Admin. Asst. Exp	660	660	-	660	-	660
126	ZBA and Admin Exp	1,000	500	-	2,000	2,577	-
127	Planning Comm Exp	2,000	3,500	-	300	-	300
128	<b>TOTAL OTHER OFFICERS</b>	<b>48,660</b>	<b>54,510</b>	<b>31,249</b>	<b>52,816</b>	<b>42,751</b>	<b>48,476</b>
129							
130	<b>Municipal Office (100-7-10-30)</b>						
131	Cleaning	2,000	2,000	1,940	2,000	1,443	2,000
132	Town Office Building Maintenance	3,000	3,000	640	1,300	3,995	7,500
133	Insurance	2,700	2,700	1,763	2,500	5,197	2,200
134	Telephone-Internet	1,300	1,300	899	1,300	1,224	900
135	Postage and Envelopes	2,500	1,500	2,589	2,250	1,457	2,000
136	Town Offices: Supplies	1,500	1,500	793	1,500	1,295	1,500
137	Town Office Electricity	1,500	1,500	1,367	1,800	1,469	1,800
138	Propane	1,600	1,600	1,466	1,800	1,328	1,800
139	NEMRC Support	5,000	2,000	2,058	2,250	1,998	2,000
140	Office 365 Software	2,000	2,000	1,836	2,250	2,031	2,000
141	Computer Services/Cloud Backup	2,000	1,500	3,956	2,000	1,496	2,000
142	Other New Equip/Copier lease	1,700	1,700	1,398	2,000	1,634	1,500
143	Misc Mun Office Exp	-	-	-	200	-	200
144	<b>TOTAL MUNICIPAL OFFICE</b>	<b>26,800</b>	<b>22,300</b>	<b>20,706</b>	<b>23,150</b>	<b>24,568</b>	<b>27,400</b>
145							
146	<b>Extraordinary Expenses (100-7-10-45)</b>						
147	Legal and Professional Fees	14,000	6,000	16,410	6,000	6,604	6,000
148	<b>TOTAL EXTRAORDINARY EXPENSES</b>	<b>14,000</b>	<b>6,000</b>	<b>16,410</b>	<b>6,000</b>	<b>6,604</b>	<b>6,000</b>

**Town of Pomfret**  
General Account Detail

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	A	B	C	D	E	F	G
1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
149							
150	<b>Assessments (100-7-10-55)</b>						
151	Windsor County Tax	19,000	19,000	18,705	19,000	18,472	18,472
152	GUVSWMD waste dues	9,944	9,944	9,944	9,944	9,944	11,500
153	VLCT Dues	2,053	2,053	2,053	2,053	-	2,011
154	Two Rivers	1,383	1,347	1,311	1,300	1,275	1,300
155	<b>TOTAL ASSESSMENTS</b>	<b>32,380</b>	<b>32,344</b>	<b>32,013</b>	<b>32,297</b>	<b>29,691</b>	<b>33,283</b>
156							
157	<b>Town Hall (100-7-10-65)</b>						
158	Misc and Cleaning, Town Hall	300	300	-	300	372	200
159	Repairs and Maintenance, Town Hall	2,000	1,000	-	5,000	330	10,000
160	Insurance	2,700	2,700	2,379	2,500	2,352	3,500
161	Electricity, Town Hall	750	750	637	750	594	1,000
162	Propane, Town Hall	200	200	202	200	74	350
163	Fuel Oil, Town Hall	3,000	2,500	3,003	2,000	3,755	3,000
164	<b>TOTAL TOWN HALL</b>	<b>8,950</b>	<b>7,450</b>	<b>6,221</b>	<b>10,750</b>	<b>7,477</b>	<b>18,050</b>
165							
166	<b>Brick Building (100-7-20-33)</b>						
167	Brick Bldg Maintenance and Repair	1,000	-	292	-	35	1,000
168	Brick Bldg exp	1,500	1,500	-	1,700	-	1,500
169	Brick Bldg - insurance	-	-	599	-	352	-
170	Brick Bldg - electricity	-	-	263	-	243	-
171	Brick Bldg - propane	-	-	326	-	331	-
172	<b>TOTAL BRICK BUILDING</b>	<b>2,500</b>	<b>1,500</b>	<b>1,480</b>	<b>1,700</b>	<b>962</b>	<b>2,500</b>
173							
174	<b>Misc Town Expenses (100-7-20-35)</b>						
175	Grounds Maintenance	2,500	1,500	2,400	1,500	480	1,500
176	LaBounty Funds	-	85	-	85	-	-
177	Bank Fees and Service Charges	25	25	69	25	36	-
178	Town Report Printing and Mailing	1,400	1,400	2,050	1,400	1,139	1,200
179	Published Legal Notices	2,000	2,000	1,368	2,000	1,288	2,000
180	Ed Conferences/Mileage	1,500	1,500	1,420	1,500	755	1,500
181	Signs and Posts (911)	250	250	158	250	71	250
182	Misc Gen Exp	500	500	-	500	-	500
183	School Plowing and Contracted Expenses	-	-	-	-	3,900	4,000
184	<b>TOTAL MISC. TOWN EXPENSES</b>	<b>8,175</b>	<b>7,260</b>	<b>7,465</b>	<b>7,260</b>	<b>7,668</b>	<b>10,950</b>
185							
186	<b>Fire Department (100-7-30-40)</b>						
187	Buildings Maintenance	13,600		1,269	1,500		
188	FD: septic systems	300		-	300		
189	Insurance	17,500		15,933	17,500		
190	Pomfret FD phone:3730	1,300		1,033	1,300		
191	Teago FD phone: 1125	1,100		846	1,100		
192	FD Training, conf, mileage	1,000		220	1,000		
193	FD alarm systems	875		432	875		
194	Supplies	500		740	1,300		
195	FD vehicle gasoline	200		96	200		
196	Vehicle Maintenance	-		-	-		
197	FD mini pumper maintenance	2,000		530	2,000		

omized. See Total below.

ropriation. See Line264 below.  
, see the Fire Department  
this annual report.

ropriation. See Line264 below.

**Town of Pomfret**  
General Account Detail

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
198	PFD Rescue Vehicle	350		141	350		
199	PFD Engine 1	2,000		4,237	2,000		
200	Teago Engine 2	1,200		3,649	1,200		
201	Emergency Reporting	-		-	-		
202	Administration	800		-	800		
203	Electricity--Pomfret FD	1,250		1,402	1,250		
204	Electricity--Teago FD	1,250		1,150	1,250		
205	Propane Pomfret Fire Dept	3,500		3,242	3,000		
206	Teago FD propane	50		-	50		
207	Heating oil, Teago FD	3,500		3,355	3,000		
208	Equip (Hose, Tools etc)	1,300		2,161	-		
209	SCBA and Gas Meter	1,240		811	1,200		
210	Traffic Control Devices	-		-	1,500		
211	Turnout Gear	2,000		3,435	2,000		
212	Membership/Subscriptions	300		-	300		
213	Dispatch Fees	-		-	-		
214	<b>TOTAL FIRE DEPARTMENT</b>	<b>57,115</b>	<b>44,975</b>	<b>44,683</b>	<b>44,975</b>		
215							
216	<b>Contract Services (100-7-30-42)</b>						
217	Ambulance Service Assessment	30,736	30,736	29,832	29,832	28,928	28,928
218	Unpaid Ambulance Bills	1,200	1,200	-	2,000	2,370	4,000
219	Dispatch Fees	2,260	2,260	1,808	1,808	1,356	1,356
220	Sheriff's Patrol/VT State Police	22,000	22,000	10,912	22,000	12,831	21,528
221	<b>TOTAL CONTRACT SERVICES</b>	<b>56,196</b>	<b>56,196</b>	<b>42,552</b>	<b>55,640</b>	<b>45,485</b>	<b>55,812</b>
222							
223	<b>Fast Squad (100-7-30-44)</b>						
224	FAST Squad: conf, train, mileage	1,500	1,500	-	2,000	-	
225	FAST Operating Expenses	-	-	-	3,000	-	-
226	FAST Squad supplies	1,500	1,500	-	1,000	-	
227	<b>TOTAL FAST SQUAD</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	
228							
229	<b>Communications and Disaster (100-7-30-46)</b>						
230	Repeater expenses	500	500	-	-	343	-
231	Training, conf, mileage	-	200	-	500	-	500
232	Repeater electricity	300	300	355	300	-	300
233	<b>TOTAL COMMUNICATIONS AND DISASTER</b>	<b>800</b>	<b>1,000</b>	<b>355</b>	<b>800</b>	<b>343</b>	<b>800</b>
234							
235	<b>Municipal Special Projects (100-7-90-75)</b>						
236	Veterans Memorial	1,000	1,000	-	-	-	-
237	<b>TOTAL MUNICIPAL SPECIAL PROJECTS</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
238							
239	<b>General Fund Reserve Accounts</b>						
240	Transfer to Reappraisal Reserve #160	5,000	10,000	15,000	15,000	15,000	15,000
241	Transfer to Communications Reserve #410	8,000	-	-	-	5,000	5,000
242	Transfer to Highway Road Paving Reserve #422	90,000	-	-	-	-	-
243	Transfer to Building Reserve #452	28,381	-	10,000	10,000	46,746	10,000
244	<b>TOTAL GENERAL FUND RESERVE ACCOUNTS</b>	<b>131,381</b>	<b>10,000</b>	<b>25,000</b>	<b>25,000</b>	<b>66,746</b>	<b>30,000</b>
245							
246	<b>TOTAL TOWN EXPENDITURES</b>	<b>499,417</b>	<b>352,335</b>	<b>318,308</b>	<b>371,188</b>	<b>332,196</b>	<b>343,571</b>

Fire Department was funded in FY 2018 by voted ap  
For an itemization of FY 2018 actual expenses  
Operating Account Detail elsewhere in

Fire Department FY 2020 Budget was not ite

Fire Department was funded in FY 2018 by voted ap

Funded by voted appropriation. See Line265 below.



**Town of Pomfret**  
General Account Detail

Auditors draft – January 4, 2020

A	B	C	D	E	F	G	
	<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>	
1							
247							
248	<b>VOTED APPROPRIATIONS (100-7)</b>						
249							
250	<b>Voted Appropriations (100-7-95-50)</b>						
251	<i>Town Entities</i>						
252	Abbott Memorial Library	40,547	40,547	40,547	40,547	39,828	39,828
253	Cemetery Appropriation	12,000	12,000	12,000	12,000	9,500	9,500
254							
255	<i>Social Service Entities</i>						
256	Visiting Nurses of VT and NH	3,950	3,950	3,950	3,950	3,950	3,950
257	Thompson Senior Center	3,800	3,400	3,250	3,250	3,200	3,200
258	Woodstock Area Job Bank	300	300	300	300	300	300
259	Healthcare and Rehabilitation Services	979	979	979	979	979	979
260	Ottauquechee Community Partnership	2,500	2,500	2,500	2,500	2,500	2,500
261	Spectrum Teen Center	750	750	750	750	750	750
262	Pentangle Arts Council	900	900	900	900	900	900
263	WISE of Upper Valley	400	-	400	400	400	400
264	Pomfret/Teago Fire Department	-	-	-	-	50,800	50,800
265	Pomfret FAST Squad	-	-	-	-	-	6,000
266	Ottauquechee Health Foundation	2,000	2,000	-	-	-	-
267	<b>TOTAL VOTED APPROPRIATIONS</b>	<b>68,126</b>	<b>67,326</b>	<b>65,576</b>	<b>65,576</b>	<b>113,107</b>	<b>119,107</b>
268							
269	<b>TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS</b>	<b>567,543</b>	<b>419,661</b>	<b>383,884</b>	<b>436,764</b>	<b>445,303</b>	<b>462,678</b>
270							
271	<b>TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS</b>	<b>(176,381)</b>	<b>(32,624)</b>	<b>102,889</b>	<b>(36,746)</b>	<b>32,624</b>	-
272							
273	<b>BEGINNING GENERAL FUND BALANCE</b>			<b>106,116</b>		<b>73,492</b>	
274	<b>ENDING GENERAL FUND BALANCE*</b>			<b>209,005</b>		<b>106,116</b>	
275	<i>General Fund Balance Change</i>			<i>102,889</i>		<i>32,624</i>	

\* \$32,624 of the FY 2019 ending General Fund Balance was used to offset taxes to be raised in FY 2020. As a result, the anticipated FY 2020 ending General Fund Balance is \$176,381, which amount is proposed to be used as follows: (i) \$50,000 to reduce current year taxes to be raised, (ii) \$8,000 transfer to Communications Reserve #410, (iii) \$90,000 transfer to Highway Road Paving Reserve #422, and (iv) \$28,381 transfer to Building Reserve #452. See Lines 5, 241, 242 and 243. See also Warning Article XX.

**Town of Pomfret**  
Highway Account Detail

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
		FY 2021 Proposed Budget	FY 2020 Budget	FY 2019 Actual	FY 2019 Budget	FY 2018 Actual	FY 2018 Budget
1							
2	<b>HIGHWAY REVENUES (150-6)</b>						
3							
4	<b>Highway Revenue (150-6-10-00)</b>						
5	Town Taxes	856,341	827,600	795,400	795,400	774,000	774,000
6	Transfer in from HWY Rainy Day Fund #475	-	-	-	-	26,793	-
7	State Aid - Highways	132,500	132,500	132,707	132,500	132,746	132,500
8	Grant: VLTC garage security	-	-	-	-	2,519	-
9	River Road Stabilization	-	-	-	-	31,200	-
10	Grant: Scoping Study	-	-	3,441	-	5,399	-
11	Grant: Bartlett Brook	-	-	-	-	16,400	-
12	ST grant Handy Rd Slide B	-	-	42,618	-	-	-
13	Grants-Allen Hill culvert	-	-	3,408	-	-	-
14	FEMA 4445DR April 15, 2019 Storm	60,000	-	-	-	-	-
15	Highway Interest Income	-	-	910	-	398	-
16	Highway Misc. Income	-	-	553	-	152	-
17	Transfer from Guardrail Fund #426	-	-	-	-	2,471	-
18	<b>TOTAL HIGHWAY REVENUES</b>	<b>1,048,841</b>	<b>960,100</b>	<b>979,037</b>	<b>927,900</b>	<b>992,079</b>	<b>906,500</b>
19							
20	<b>HIGHWAY EXPENDITURES (150-7)</b>						
21							
22	<b>Labor and Benefits (150-7-10-70)</b>						
23	Gross Pay	165,000	155,000	152,181	180,000	165,971	178,000
24	Part-time Labor	30,000	15,000	-	-	233	-
25	FICA Social Security	9,900	10,000	8,957	10,000	9,486	10,000
26	Medicare Expense	2,200	2,200	2,095	2,200	2,218	2,400
27	Retirement Expense	9,500	9,500	10,576	9,000	9,485	9,000
28	Health Ins. - Town's Cost	54,350	51,600	36,607	35,000	30,251	35,000
29	Disability insurance	1,500	1,500	889	1,500	1,198	1,500
30	Employee tax on Disabilit	-	-	42	-	-	-
31	Drug and Alcohol Test/DOT	300	300	-	300	95	500
32	Protective Clothing/Supplies/Uniforms	8,000	2,000	20	1,000	-	500
33	<b>TOTAL LABOR AND BENEFITS</b>	<b>280,750</b>	<b>247,100</b>	<b>211,367</b>	<b>239,000</b>	<b>218,936</b>	<b>236,900</b>
34							
35	<b>Insurance (150-7-15-85)</b>						
36	Property and Liability Insurance	9,300	9,300	9,270	10,000	11,776	16,000
37	Workers Compensation Insurance	18,000	18,000	17,993	13,000	15,054	13,500
38	Unemployment Insurance	1,000	1,000	373	1,500	889	2,000
39	Highway, conf, training and mileage	1,000	1,000	824	500	342	750
40	<b>TOTAL INSURANCE</b>	<b>29,300</b>	<b>29,300</b>	<b>28,459</b>	<b>25,000</b>	<b>28,061</b>	<b>32,250</b>
41							
42	<b>Materials (150-7-20-75)</b>						
43	Salt	75,000	61,000	74,737	61,000	62,474	73,000
44	Sand	-	-	28,404	55,000	-	54,000
45	Manufactured Sand	70,000	65,000	26,281	-	13,709	-
46	Crushed Stone	85,000	80,000	94,184	80,000	244,121	65,000
47	Chloride	12,000	19,000	8,010	19,000	10,170	17,000
48	Cold Patch and Hot Mix	1,000	1,000	-	1,000	-	1,500
49	Culverts and Headwalls	8,000	7,000	7,940	7,000	7,430	7,000
50	Bandrail	5,000	5,000	-	4,000	-	5,000

**Town of Pomfret**  
Highway Account Detail

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
51	Signs, snow fence and posts	10,000	20,000	488	20,000	6,566	12,750
52	Highway Misc.	1,000	1,000	1,535	1,000	675	500
53	<b>TOTAL MATERIALS</b>	<b>267,000</b>	<b>259,000</b>	<b>241,580</b>	<b>248,000</b>	<b>345,143</b>	<b>235,750</b>
54							
55	<b>Small Equipment (150-7-30-80)</b>						
56	Diesel	32,000	32,000	30,090	30,000	32,094	30,000
57	Gasoline (small equip)	100	100	118	200	-	200
58	Diesel Exhaust Fluid	500	500	426	750	424	1,000
59	Shop, oil, small tools, etc.	10,000	12,000	8,273	10,000	11,743	10,000
60	Tires and Chains	13,500	16,000	7,728	16,000	18,337	12,000
61	Blades, Shoes, Rake Teeth	7,000	6,000	1,500	7,000	4,578	7,000
62	Rented Equipment	1,000	1,000	275	1,500	275	1,800
63	Radios and Cellphones	1,400	600	1,493	800	598	700
64	Garage Computer and expense	-	100	-	750	-	100
65	<b>TOTAL SMALL EQUIPMENT</b>	<b>65,500</b>	<b>68,300</b>	<b>49,903</b>	<b>67,000</b>	<b>68,050</b>	<b>62,800</b>
66							
67	<b>Large Equipment Maint and Repair (150-7-35-05)</b>						
68	Large Equipment Maint and Repair	35,000	25,000	66,219	25,000	35,684	35,000
69	<b>TOTAL LARGE EQUIPMENT MAINT AND REPAIR</b>	<b>35,000</b>	<b>25,000</b>	<b>66,219</b>	<b>25,000</b>	<b>35,684</b>	<b>35,000</b>
70							
71	<b>Garage Building (150-7-40-83)</b>						
72	Garage Utilities	1,500	1,500	788	1,500	832	1,000
73	Garage Building and Grounds	5,000	5,000	12,855	5,000	3,141	8,000
74	Telephone	600	600	465	600	456	400
75	Garage electricity	1,300	1,200	1,309	1,200	1,129	1,200
76	Garage Fuel Oil	6,000	5,000	5,547	5,000	5,090	5,000
77	<b>TOTAL GARAGE BUILDING</b>	<b>14,400</b>	<b>13,300</b>	<b>20,964</b>	<b>13,300</b>	<b>10,648</b>	<b>15,600</b>
78							
79	<b>Contracts (150-7-50-90)</b>						
80	Paving	-	-	-	200,000	-	-
81	Crack Sealing	15,000	25,000	-	25,000	21,600	25,000
82	Tree Removal	10,000	10,000	950	10,000	-	10,000
83	Contracted Services	3,500	-	2,585	-	-	-
84	<b>TOTAL CONTRACTS</b>	<b>28,500</b>	<b>35,000</b>	<b>3,535</b>	<b>235,000</b>	<b>21,600</b>	<b>35,000</b>
85							
86	<b>Special Projects and Grants (150-7-50-93)</b>						
87	Garage security camera	-	-	-	-	5	-
88	FEMA 4330DR July 1 2017 storm	-	-	-	-	48,711	-
89	River Rd Stabilization Hillside	-	-	-	-	39,000	-
90	Bartlett Brook Hillside	-	-	-	-	4,000	-
91	Scoping Study - Holden	-	-	1,924	-	15,066	-
92	Totman Hill Road Repairs	-	-	-	-	1,330	-
93	Slide bank - 10400 Pomfret Rd	-	-	-	-	42,618	-
94	Cloudland Culvert Project	-	-	14,790	-	-	-
95	Annual Storm Water Permit	1,750	2,500	1,750	2,500	-	2,500
96	VT DEC: inventory grant	-	-	8,040	-	240	-
97	LaBounty/Pomfret Road Intersection	-	7,500	-	-	-	-
98	Allen Hill Road culvert	-	-	1,720	-	-	-
99	Kenyon Hill-R Johnson	-	-	2,610	-	-	-

**Town of Pomfret**  
Highway Account Detail

Auditors draft – January 4, 2020

	A	B	C	D	E	F	G
1		<b>FY 2021 Proposed Budget</b>	<b>FY 2020 Budget</b>	<b>FY 2019 Actual</b>	<b>FY 2019 Budget</b>	<b>FY 2018 Actual</b>	<b>FY 2018 Budget</b>
100	<b>TOTAL SPECIAL PROJECTS AND GRANTS</b>	<b>1,750</b>	<b>10,000</b>	<b>30,834</b>	<b>2,500</b>	<b>150,970</b>	<b>2,500</b>
101							
102	<b>Highway Reserves (150-7-95-50)</b>						
103	Highway vehicle reserve	77,600	73,100	73,100	73,100	108,700	108,700
104	Highway paving reserve	300,000	200,000	-	-	142,000	142,000
105	<b>TOTAL HIGHWAY RESERVES</b>	<b>377,600</b>	<b>273,100</b>	<b>73,100</b>	<b>73,100</b>	<b>250,700</b>	<b>250,700</b>
106							
107	<b>TOTAL HIGHWAY EXPENDITURES</b>	<b>1,099,800</b>	<b>960,100</b>	<b>725,961</b>	<b>927,900</b>	<b>1,129,794</b>	<b>906,500</b>
108							
109	<b>HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES</b>	<b>(50,959)</b>	<b>-</b>	<b>253,076</b>	<b>-</b>	<b>(137,715)</b>	<b>-</b>
110							
111	<b>BEGINNING HIGHWAY FUND BALANCE</b>			<b>-</b>		<b>137,715</b>	
112	<b>ENDING HIGHWAY FUND BALANCE*</b>			<b>253,076</b>		<b>-</b>	
113	<i>Highway Fund Balance Change</i>			<i>253,076</i>		<i>(137,715)</i>	

\* \$202,117 of the FY 2019 ending Highway Fund Balance was used to pay repaving expenses budgeted in FY 2019 and incurred in FY 2020. As a result, the anticipated FY 2020 ending Highway Fund Balance is \$50,959, which amount is proposed to be used to offset highway expenditures See Line 109.

**Town of Pomfret**

Calculation of Current Year Taxes to be Raised

	A	B	C
1	<b>Expenditures and Voted Appropriations</b>		
2	Total Town Expenditures	499,417	<i>From General Account Detail, Line 246. See also Warning Article XX.</i>
3	Total Highway Expenditures	1,099,800	<i>From Highway Account Detail, Line 107. See also Warning Article XX.</i>
4	Total Voted Appropriations	68,126	<i>From General Account Detail, Line 267. See also Warning Articles XX through XX.</i>
5	<b>TOTAL EXPENDITURES AND VOTED APPROPRIATIONS</b>	<b>1,667,343</b>	<b>Sum of Lines 2, 3 and 4</b>
6			
7	<b>Non-Tax Revenues</b>		
8	Total Town Revenues (excluding current year taxes to be raised)	322,538	<i>From General Account Detail, Line 81, minus General Account Detail, Line 11.</i>
9	Total Highway Revenues (excluding current year taxes to be raised)	192,500	<i>From Highway Account Detail, Line 18, minus Highway Account Detail, Line 5.</i>
10	General Fund Balance to be used in FY 2021	176,381	<i>From General Account Detail, Line 271. See also Warning Article XX.</i>
11	Highway Fund Balance to be used in FY 2021	50,959	<i>From Highway Account Detail, Line 109.</i>
12	<b>TOTAL NON-TAX REVENUES</b>	<b>742,377</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	1,667,343	<i>From Line 5</i>
16	Non-Tax Revenues	742,377	<i>From Line 12</i>
17	<b>CURRENT YEAR TAXES TO BE RAISED</b>	<b>924,965</b>	<b>Difference between Lines 15 and 16. See also General Account Detail, Line 5.</b>