

Town of Pomfret
General Account Summary

As approved January 18, 2023

	A	B	C	D	E	F	G
		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
	TOWN REVENUES						
	Taxes Current Year (100-6-10-00-300)						
5	Current Year Taxes*	1,127,488	1,067,927	4,428,270	936,509	4,339,356	922,494
6	Act 68 funds paid to State	-	-	(1,820,002)	-	(1,796,395)	-
7	School Tax Pd to School	-	-	(1,710,688)	-	(1,774,109)	-
8	School tax-Admin fee	-	-	(8,112)	-	(8,127)	-
9	Appropriation to Highway Fund	(1,059,360)	(959,513)	(841,365)	(841,365)	(856,341)	(856,341)
10	TOTAL TAXES CURRENT YEAR	68,129	108,414	48,103	95,144	(95,616)	66,153
11	<i>* Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.</i>						
	Other Town Revenues						
20	Other Taxes (100-6-10-00-305)	298,604	280,433	481,870	280,409	472,413	285,354
25	Penalties and Interest (Taxes) (100-6-10-00-310)	20,000	15,000	84,329	15,000	40,441	10,000
30	Earnings on Accounts (100-6-10-05-315)	1,000	2,000	13	2,000	780	2,000
45	Income Accounts (100-6-10-10-320)	16,485	15,835	16,311	11,935	20,186	12,135
51	Town Permits (100-6-10-15-325)	8,500	6,125	9,015	6,125	5,026	1,850
58	Misc. Income (100-6-10-20-340)	21,500	20,285	23,666	20,285	20,398	10,592
64	State Funds and Other Grants (100-6-20-00-355)	607	607	605	607	6,488	607
68	Public Safety (100-6-50-40)	-	-	103	-	1,219	-
	TOTAL OTHER TOWN REVENUES	366,696	340,285	615,912	336,361	566,951	322,538
70	TOTAL TOWN REVENUES	434,825	448,699	664,015	431,505	471,335	388,690
	TOWN EXPENDITURES						
	Town Expenditures						
81	Clerk (100-7-10-10)	41,436	40,150	35,993	37,610	38,376	40,180
90	Treasurer (100-7-10-15)	46,086	44,600	39,331	42,060	41,569	42,630
100	Listers (100-7-10-20)	20,600	20,600	17,934	20,650	15,741	20,650
118	Other Officers (100-7-10-25)	45,040	49,760	34,948	51,060	37,956	48,660
135	Municipal Office (100-7-10-30)	33,800	33,300	50,019	26,300	19,690	26,800
140	Professional Fees (100-7-10-45)	18,000	19,000	4,445	19,000	10,816	19,000
147	Assessments (100-7-10-55)	30,325	31,840	38,357	32,380	31,124	32,380
156	Town Hall (100-7-10-65)	8,350	10,150	5,023	8,950	5,548	8,950
164	Brick Building (100-7-20-33)	-	1,500	531	1,500	857	2,500
175	Misc Town Expenses (100-7-20-35)	9,900	8,850	6,732	8,525	6,463	8,175
207	Fire Department (100-7-30-40)	135,973	57,235	49,186	51,995	57,958	57,115
214	Contract Services (100-7-30-42)	97,661	92,452	93,812	85,452	79,915	88,652
219	Fast Squad (100-7-30-44)	3,000	3,000	2,450	3,000	-	3,000
224	Communications and Disaster (100-7-30-46)	1,400	1,400	939	900	357	800
230	Municipal Special Projects (100-7-90-75)	1,500	1,500	-	-	5,000	1,000
237	Reserve Accounts	16,300	25,800	17,500	17,500	15,000	5,000
241	TOTAL TOWN EXPENDITURES	509,371	441,137	397,200	406,882	366,370	405,492
262	TOTAL VOTED APPROPRIATIONS	70,829	129,329	69,579	69,579	69,579	69,579

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		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
264	TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS	580,200	570,466	466,779	476,461	435,949	475,071
266	TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS	(145,375)	(121,767)	197,236	(44,956)	35,386	(86,381)
268	BEGINNING GENERAL FUND BALANCE			166,822		131,436	
269	ENDING GENERAL FUND BALANCE*			364,059		166,822	
270	<i>General Fund Balance Change</i>			197,236		35,386	

* \$121,767 of the FY 2021 ending General Fund Balance was assigned to reduce taxes to be raised in FY 2023. As a result, the unassigned FY 2022 ending General Fund Balance was \$242,292, of which \$145,375 is proposed to be used to reduce taxes to be raised in FY 2024. See Line 266. See also Warning Article 15.

Town of Pomfret
Highway Account Summary

As approved January 18, 2023

	A	B	C	D	E	F	G
		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
	HIGHWAY REVENUES						
5	Appropriation from General Fund	1,059,360	959,513	841,365	841,365	856,341	856,341
6	State Aid - Highways	142,163	132,500	138,415	132,500	138,419	132,500
7	FEMA 4445DR April 15, 2019 Storm	-	-	-	-	64,723	60,000
8	State grant supplement	-	-	15,319	-	-	-
9	Webster Cloudland grant	-	-	22,447	-	-	-
10	Donations to Highway	-	-	1,000	-	-	-
11	Grant to Comply with Mun. Standards	35,500	18,900	-	18,900	-	-
12	Hydroseeder Grant	-	-	-	-	5,206	-
13	VT Payment in Lieu of Grant	-	-	-	-	35,746	-
14	Bunker Hill Grant	-	-	-	-	20,130	-
15	Highway Interest Income	-	-	278	-	-	-
16	Highway Misc. Income	-	-	2,773	-	12,708	-
17	TOTAL HIGHWAY REVENUES	1,237,023	1,110,913	1,021,597	992,765	1,133,273	1,048,841
	HIGHWAY EXPENDITURES						
34	Labor and Benefits (150-7-10-70)	409,225	364,742	319,039	307,185	295,437	280,750
41	Insurance (150-7-15-85)	27,008	29,300	19,964	29,300	27,075	29,300
57	Materials (150-7-20-75)	299,500	292,000	265,716	278,000	235,722	267,000
73	Small Equipment (150-7-30-80)	84,100	89,600	84,859	78,600	50,243	65,500
77	Large Equipment Maint and Repair (150-7-35-05)	30,000	25,000	50,745	35,000	52,235	35,000
85	Garage Building (150-7-40-83)	11,000	6,500	12,200	6,500	7,544	14,400
92	Contracts (150-7-50-90)	30,490	30,100	14,600	28,500	22,028	28,500
100	Special Projects and Grants (150-7-50-93)	1,750	1,750	6,493	1,750	34,270	1,750
106	Highway Reserves (150-7-95-50)	364,000	354,000	294,000	294,000	377,600	377,600
108	TOTAL HIGHWAY EXPENDITURES	1,257,073	1,192,992	1,067,616	1,058,835	1,102,154	1,099,800
110	HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES	(20,050)	(82,079)	(46,020)	(66,070)	31,120	(50,959)
112	BEGINNING HIGHWAY FUND BALANCE			148,149		117,029	
113	ENDING HIGHWAY FUND BALANCE*			102,129		148,149	
114	<i>Highway Fund Balance Change</i>			<i>(46,020)</i>		<i>31,120</i>	

116 * \$82,079 of the FY 2021 ending Highway Fund Balance was assigned to reduce taxes to be raised in FY 2023. As a result, the unassigned FY 2022 ending Highway Fund Balance was \$20,050, which amount is proposed to be used to offset highway expenditures in FY 2024. See Line 110.

Town of Pomfret
General Account Detail

As approved January 18, 2023

	A	B	C	D	E	F	G
1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
2	TOWN REVENUES (100-6)						
3							
4	Taxes Current Year (100-6-10-00-300)						
5	Current Year Taxes*	1,127,488	1,067,927	4,428,270	936,509	4,339,356	922,494
6	Act 68 funds paid to State	-	-	(1,820,002)	-	(1,796,395)	-
7	School Tax Pd to School	-	-	(1,710,688)	-	(1,774,109)	-
8	School tax-Admin fee	-	-	(8,112)	-	(8,127)	-
9	Appropriation to Highway Fund	(1,059,360)	(959,513)	(841,365)	(841,365)	(856,341)	(856,341)
10	TOTAL TAXES CURRENT YEAR	68,129	108,414	48,103	95,144	(95,616)	66,153
11	<i>* Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.</i>						
12							
13	Other Taxes (100-6-10-00-305)						
14	Prior Years Delinquent	-	-	181,068	-	181,467	-
15	Appalachian Trail in lieu of taxes	8,000	7,500	7,947	7,480	7,757	7,000
16	Current Use Reimbursement	270,000	263,329	266,019	263,329	263,329	268,354
17	Land Use change tax	10,000	-	16,120	-	9,129	-
18	VT State in Land in lieu of taxes	2,604	2,604	2,604	2,600	2,604	3,000
19	School tax collection fee	8,000	7,000	8,112	7,000	8,127	7,000
20	TOTAL OTHER TAXES	298,604	280,433	481,870	280,409	472,413	285,354
21							
22	Penalties and Interest (Taxes) (100-6-10-00-310)						
23	Interest on Taxes Due	10,000	7,500	63,342	7,500	25,549	5,000
24	Late Penalty on Taxes Due	10,000	7,500	20,987	7,500	14,892	5,000
25	TOTAL PENALTIES AND INTEREST (TAXES)	20,000	15,000	84,329	15,000	40,441	10,000
26							
27	Earnings on Accounts (100-6-10-05-315)						
28	Interest Income	1,000	2,000	13	2,000	1,008	2,000
29	Reserve Sweep Income	-	-	-	-	(227)	-
30	TOTAL EARNINGS ON ACCOUNTS	1,000	2,000	13	2,000	780	2,000
31							
32	Income Accounts (100-6-10-10-320)						
33	Recording	18,000	18,000	18,595	13,000	22,510	13,000
34	Restoration and Preservation Reserve Fund	(4,800)	(4,800)	(4,900)	(4,000)	(5,976)	(4,000)
35	Copying	1,500	1,500	1,623	1,500	2,863	1,500
36	Landfill Coupons Rcpts	14,000	13,800	12,996	13,800	11,256	13,800
37	Landfill Coupons-Cost	(14,000)	(13,800)	(14,008)	(13,800)	(11,679)	(13,800)
38	Marriage-CU License Rcpts	300	300	660	300	600	300
39	Marriage-CU Licenses-Cost	(250)	(250)	(350)	(250)	(550)	(250)
40	Dog Licenses Rcpts	2,500	2,000	2,450	2,000	2,226	2,000
41	Dog Licenses-Cost	(1,250)	(1,400)	(1,255)	(1,200)	(1,354)	(1,200)
42	Liquor Licenses	185	185	185	185	185	185
43	Rent Town Hall	200	200	225	300	-	500
44	Land posting fees	100	100	90	100	105	100
45	TOTAL INCOME ACCOUNTS	16,485	15,835	16,311	11,935	20,186	12,135
46							
47	Town Permits (100-6-10-15-325)						
48	Access	200	100	200	100	300	100

Town of Pomfret
General Account Detail

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1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
49	Excess Weight	300	275	315	275	300	250
50	Ridgeline, Building and Zoning Permits	8,000	5,750	8,500	5,750	4,426	1,500
51	TOTAL TOWN PERMITS	8,500	6,125	9,015	6,125	5,026	1,850
52							
53	Misc. Income (100-6-10-20-340)						
54	Charitable Donations	21,000	20,285	20,957	20,285	20,286	10,092
55	Misc. Select Board	-	-	2	-	6	-
56	Misc. Town Clerk	-	-	12	-	16	-
57	Traffic Fines	500	-	2,696	-	90	500
58	TOTAL MISC. INCOME	21,500	20,285	23,666	20,285	20,398	10,592
59							
60	State Funds and Other Grants (100-6-20-00-355)						
61	Tax Equalization Income	607	607	605	607	606	607
62	Election Grant	-	-	-	-	5,000	-
63	COVID Grant	-	-	-	-	882	-
64	TOTAL STATE FUNDS AND OTHER GRANTS	607	607	605	607	6,488	607
65							
66	Public Safety (100-6-50-40)						
67	Insurance Reimbursement	-	-	103	-	1,219	-
68	TOTAL PUBLIC SAFETY	-	-	103	-	1,219	-
69							
70	TOTAL TOWN REVENUES	434,825	448,699	664,015	431,505	471,335	388,690
71							
72	TOWN EXPENDITURES (100-7)						
73							
74	Clerk (100-7-10-10)						
75	Clerk Salary	29,708	28,000	25,000	25,000	25,962	25,000
76	Clerical Assistant	1,000	1,500	1,500	1,500	2,114	3,500
77	Clerk Insurance	9,978	9,300	9,225	9,560	9,444	9,330
78	Clerk Gen Exp	250	500	132	200	151	300
79	Permanent Records Maintenance	-	-	5	500	5	1,200
80	Record Books and Supplies	500	850	131	850	701	850
81	TOTAL CLERK	41,436	40,150	35,993	37,610	38,376	40,180
82							
83	Treasurer (100-7-10-15)						
84	Treas Salary*	29,708	28,000	25,000	3,000	3,000	3,000
85	Tax Collector	-	-	-	3,000	3,000	3,000
86	Bookkeeper	-	-	-	19,000	19,962	19,000
87	Asst. to Treasurer/Bookkeeper	5,500	6,500	4,194	6,500	4,271	7,500
88	Treas Insurance	9,978	9,300	9,557	9,560	10,241	9,330
89	Treas General Expense	900	800	580	1,000	1,095	800
90	TOTAL FINANCIAL MANAGEMENT	46,086	44,600	39,331	42,060	41,569	42,630
91	<i>* FY 2023 Budget and FY 2024 Budget combines Treasurer, Bookkeeper and Tax Collector salary into a single line item.</i>						
92							
93	Listers (100-7-10-20)						
94	Listers Payroll	15,000	15,000	13,561	15,000	11,514	15,000
95	Listers Education and Dues	300	300	50	600	-	600

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1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
96	Listers mileage	150	150	-	150	-	150
97	Listers Gen Exp	150	150	198	150	5	150
98	Listers software: Proval	2,500	2,500	2,421	2,250	4,088	2,250
99	Tax mapping	2,500	2,500	1,705	2,500	135	2,500
100	TOTAL LISTERS	20,600	20,600	17,934	20,650	15,741	20,650
101							
102	Other Officers (100-7-10-25)						
103	Select Board	5,000	5,000	5,000	5,000	5,000	5,000
104	Select Board Gen Exp	500	500	-	500	-	500
105	Select Board Admin Asst	5,000	7,000	4,232	7,000	4,292	10,000
106	Board of Auditors	10,500	9,000	8,021	9,000	6,404	9,000
107	Constable and Expense	500	500	-	500	-	500
108	Delinquent Tax Collector	1,247	3,500	723	3,500	2,500	2,500
109	Zoning Administrator	6,233	8,000	4,630	8,000	6,146	5,000
110	Trustees of Public Funds	600	600	-	600	-	600
111	Town's Cost SS and Med	10,000	10,000	9,980	9,300	9,986	9,300
112	Pub Officials Liab Insurance	3,500	3,500	2,076	3,500	3,098	2,200
113	Workers Comp	500	500	287	500	524	400
114	Select Board Admin. Asst. Exp	660	660	-	660	-	660
115	ZBA and Admin Exp	-	1,000	-	1,000	8	1,000
116	Fire Warden and Deputy	800	-	-	-	-	-
117	Planning Comm Exp	-	-	-	2,000	-	2,000
118	TOTAL OTHER OFFICERS	45,040	49,760	34,948	51,060	37,956	48,660
119							
120	Municipal Office (100-7-10-30)						
121	Cleaning	3,500	3,000	3,375	2,000	1,970	2,000
122	Town Office Building Maintenance	3,000	3,000	7,084	3,000	973	3,000
123	Insurance	2,700	2,700	2,238	2,700	1,851	2,700
124	Telephone-Internet	1,300	1,300	1,175	1,300	1,161	1,300
125	Postage and Envelopes	3,250	3,250	2,499	2,500	1,806	2,500
126	Town Offices: Supplies	1,500	1,500	1,048	1,500	884	1,500
127	COVID expenses	-	-	-	-	680	-
128	Town Office Electricity	1,500	1,500	1,412	1,500	1,554	1,500
129	Propane	1,600	1,600	1,538	1,600	1,146	1,600
130	NEMRC Support	6,000	6,000	10,652	2,500	633	5,000
131	Office 365 Software	2,750	2,750	3,679	2,500	1,326	2,000
132	Computer Services/Cloud Backup/Security	5,000	5,000	13,860	3,500	4,194	2,000
133	Other New Equip/Copier lease	1,700	1,700	1,459	1,700	1,490	1,700
134	Misc Mun Office Exp	-	-	-	-	21	-
135	TOTAL MUNICIPAL OFFICE	33,800	33,300	50,019	26,300	19,690	26,800
136							
137	Professional Fees (100-7-10-45)						
138	Legal and Professional Fees	14,000	14,000	2,009	14,000	6,889	14,000
139	Accounting Support	4,000	5,000	2,436	5,000	3,927	5,000
140	TOTAL EXTRAORDINARY EXPENSES	18,000	19,000	4,445	19,000	10,816	19,000
141							
142	Assessments (100-7-10-55)						

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1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
143	Windsor County Tax	18,284	19,000	15,680	19,000	17,607	19,000
144	GUVSWMD waste dues	8,244	9,160	19,104	9,944	9,944	9,944
145	VLCT Dues	2,304	2,233	2,190	2,053	2,190	2,053
146	Two Rivers	1,493	1,447	1,383	1,383	1,383	1,383
147	TOTAL ASSESSMENTS	30,325	31,840	38,357	32,380	31,124	32,380
148							
149	Town Hall (100-7-10-65)						
150	Misc and Cleaning, Town Hall	500	500	225	300	-	300
151	Repairs and Maintenance, Town Hall	-	2,000	18	2,000	29	2,000
152	Insurance	1,900	2,700	544	2,700	2,065	2,700
153	Electricity, Town Hall	750	750	617	750	550	750
154	Propane, Town Hall	200	200	55	200	5	200
155	Fuel Oil, Town Hall	5,000	4,000	3,565	3,000	2,899	3,000
156	TOTAL TOWN HALL	8,350	10,150	5,023	8,950	5,548	8,950
157							
158	Brick Building (100-7-20-33)						
159	Brick Bldg Maintenance and Repair	-	-	-	-	15	1,000
160	Brick Bldg exp	-	1,500	-	1,500	-	1,500
161	Brick Bldg - insurance	-	-	162	-	616	-
162	Brick Bldg - electricity	-	-	-	-	-	-
163	Brick Bldg - propane	-	-	368	-	226	-
164	TOTAL BRICK BUILDING	-	1,500	531	1,500	857	2,500
165							
166	Misc Town Expenses (100-7-20-35)						
167	Grounds Maintenance	3,000	2,500	714	2,500	2,457	2,500
168	Bank Fees and Service Charges	50	50	42	25	484	25
169	Town Report Printing and Mailing	2,000	2,000	1,258	1,750	1,715	1,400
170	Published Legal Notices	2,500	2,500	2,992	2,500	1,060	2,000
171	Election Expenses	500	-	301	-	-	-
172	Ed Conferences/Mileage	1,000	1,000	1,275	1,000	498	1,500
173	Signs and Posts (911)	350	300	150	250	249	250
174	Misc Gen Exp	500	500	-	500	-	500
175	TOTAL MISC. TOWN EXPENSES	9,900	8,850	6,732	8,525	6,463	8,175
176							
177	Fire Department (100-7-30-40)						
178	Buildings Maintenance	1,000	9,000	3,603	1,500	10,898	13,600
179	FD: septic systems	350	350	-	300	10,989	300
180	Insurance	19,100	17,500	16,621	18,000	760	17,500
181	Pomfret FD phone:3730	1,400	1,300	712	1,200	16,104	1,300
182	Teago FD phone: 1125	1,400	1,100	2,924	1,200	1,152	1,100
183	FD Radios & Cell Phones	-	-	897	-	-	-
184	FD Training, conf, mileage	3,000	3,000	111	3,000	968	1,000
185	FD alarm systems	1,085	985	783	875	-	875
186	Supplies	100	500	-	500	1,324	500
187	FD vehicle gasoline	100	50	-	200	-	200
188	FD operating expenses	-	-	809	-	124	-
189	PFD Rescue Vehicle	500	500	-	350	-	350

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1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
190	PFD Engine 1	4,000	4,000	4,984	2,000	-	2,000
191	PFD Engine 3	500	-	1,367	-	-	-
192	Teago Engine 1	-	-	69	2,000	1,302	2,000
193	Teago Engine 2	3,000	5,000	3,034	1,200	2,396	1,200
194	Teago Engine 3	-	500	-	-	-	-
195	Administration	-	-	-	800	-	800
196	Electricity--Pomfret FD	1,785	1,700	1,288	1,250	1,445	1,250
197	Electricity--Teago FD	1,995	1,900	1,404	1,250	1,613	1,250
198	Propane Pomfret Fire Dept	1,998	3,500	2,681	3,000	1,957	3,500
199	Teago FD propane	50	50	-	50	-	50
200	Heating oil, Teago FD	3,610	3,100	2,618	3,650	2,058	3,500
201	Equip (Hose, Tools etc)	3,900	1,500	605	6,150	3,532	1,300
202	SCBA and Gas Meter	1,700	1,300	993	720	1,145	1,240
203	Protective clothing (turnout gear)	10,000	-	3,160	2,500	-	2,000
204	FD Vehicle Reserve #400	60,000	-	-	-	-	-
205	FD non vehicle Reserve #402	15,000	-	-	-	-	-
206	Membership/Subscriptions	400	400	524	300	192	300
207	TOTAL FIRE DEPARTMENT	135,973	57,235	49,186	51,995	57,958	57,115
208							
209	Contract Services (100-7-30-42)						
210	Ambulance Service Assessment	63,280	63,280	63,280	63,280	63,280	63,280
211	Unpaid Ambulance Bills	6,669	12,000	13,705	10,000	2,649	1,200
212	Dispatch Fees	2,712	2,172	2,712	2,172	2,712	2,172
213	Sheriff's Patrol/VT State Police	25,000	15,000	14,115	10,000	11,274	22,000
214	TOTAL CONTRACT SERVICES	97,661	92,452	93,812	85,452	79,915	88,652
215							
216	Fast Squad (100-7-30-44)						
217	FAST Squad: conf, train, mileage	1,500	1,500	2,450	1,500	-	1,500
218	FAST Squad supplies	1,500	1,500	-	1,500	-	1,500
219	TOTAL FAST SQUAD	3,000	3,000	2,450	3,000	-	3,000
220							
221	Communications and Disaster (100-7-30-46)						
222	Repeater expenses	1,000	1,000	631	500	-	500
223	Repeater electricity	400	400	308	400	357	300
224	TOTAL COMMUNICATIONS AND DISASTER	1,400	1,400	939	900	357	800
225							
226	Municipal Special Projects (100-7-90-75)						
227	Veterans Memorial	-	-	-	-	-	1,000
228	Planning and zoning project	1,500	1,500	-	-	-	-
229	Election Grant	-	-	-	-	5,000	-
230	TOTAL MUNICIPAL SPECIAL PROJECTS	1,500	1,500	-	-	5,000	1,000
231							
232	Reserve Accounts						
233	Reappraisal Reserve #160	-	-	5,000	5,000	5,000	5,000
234	Communications Reserve #410	5,800	5,800	2,500	2,500	-	-
235	FD non vehicle Reserve #402	-	10,000	-	-	-	-
236	Teago Village Reserve*	10,500	10,000	10,000	10,000	10,000	-

Town of Pomfret
General Account Detail

As approved January 18, 2023

	A	B	C	D	E	F	G
1		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
237	TOTAL RESERVE ACCOUNTS	16,300	25,800	17,500	17,500	15,000	5,000
238	<i>* FY 2022 Budget includes \$10,000 to the new Teago Village Reserve appropriated by separate warning article. See Page 1 of the 2021 Annual Report</i>						
239	<i>and Warning Article 15 on page 3 of the 2020 Annual Report.</i>						
240							
241	TOTAL TOWN EXPENDITURES	509,371	441,137	397,200	406,882	366,370	405,492
242							
243	VOTED APPROPRIATIONS (100-7)						
244							
245	Voted Appropriations (100-7-95-50)						
246	<i>Town Entities</i>						
247	Abbott Memorial Library	42,500	41,500	41,500	41,500	41,500	41,500
248	Cemetery Appropriation	12,500	12,000	12,000	12,000	12,000	12,000
249	FD Vehicle Reserve #400	-	60,000	-	-	-	-
250							
251	<i>Social Service Entities</i>						
252	Visiting Nurses of VT and NH	3,950	3,950	3,950	3,950	3,950	3,950
253	Thompson Senior Center	3,800	3,800	3,800	3,800	3,800	3,800
254	Woodstock Area Job Bank	-	-	300	300	300	300
255	Healthcare and Rehabilitation Services	979	979	979	979	979	979
256	Empower Up - Windsor Central Mentoring Program	2,500	2,500	2,500	2,500	2,500	2,500
257	Spectrum Teen Center	750	750	750	750	750	750
258	Pentangle Arts Council	900	900	900	900	900	900
259	WISE of Upper Valley	400	400	400	400	400	400
260	Ottauquechee Health Foundation	2,500	2,500	2,500	2,500	2,500	2,500
261	Green Up Day	50	50	-	-	-	-
262	TOTAL VOTED APPROPRIATIONS	70,829	129,329	69,579	69,579	69,579	69,579
263							
264	TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS	580,200	570,466	466,779	476,461	435,949	475,071
265							
266	TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS	(145,375)	(121,767)	197,236	(44,956)	35,386	(86,381)
267							
268	BEGINNING GENERAL FUND BALANCE			166,822		131,436	
269	ENDING GENERAL FUND BALANCE*			364,059		166,822	
270	<i>General Fund Balance Change</i>			<i>197,236</i>		<i>35,386</i>	
271							

** \$121,767 of the FY 2021 ending General Fund Balance was assigned to reduce taxes to be raised in FY 2023. As a result, the unassigned FY 2022 ending General Fund Balance was \$242,292, of which \$145,375 is proposed to be used to reduce taxes to be raised in FY 2024. See Line 266. See also Warning Article 15.*

Town of Pomfret
Highway Account Detail

As approved January 18, 2023

A	B	C	D	E	F	G
	FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
1						
2	HIGHWAY REVENUES (150-6)					
3						
4	Highway Revenue (150-6-10-00)					
5	1,059,360	959,513	841,365	841,365	856,341	856,341
6	142,163	132,500	138,415	132,500	138,419	132,500
7	-	-	-	-	64,723	60,000
8	-	-	15,319	-	-	-
9	-	-	22,447	-	-	-
10	-	-	1,000	-	-	-
11	35,500	18,900	-	18,900	-	-
12	-	-	-	-	5,206	-
13	-	-	-	-	35,746	-
14	-	-	-	-	20,130	-
15	-	-	278	-	-	-
16	-	-	2,773	-	12,708	-
17	1,237,023	1,110,913	1,021,597	992,765	1,133,273	1,048,841
18						
19	HIGHWAY EXPENDITURES (150-7)					
20						
21	Labor and Benefits (150-7-10-70)					
22	280,000	242,595	208,416	192,595	189,376	165,000
23	-	-	14,355	20,000	11,534	30,000
24	-	-	-	-	-	-
25	17,360	16,602	12,457	13,180	11,204	9,900
26	4,060	3,882	2,913	3,082	2,620	2,200
27	23,800	16,375	16,385	13,000	14,669	9,500
28	68,000	69,944	53,598	55,528	54,981	54,350
29	2,550	1,889	1,353	1,500	1,235	1,500
30	378	378	6	300	2,926	300
31	10,077	10,077	9,556	8,000	6,891	8,000
32	-	-	-	-	-	-
33	3,000	3,000	-	-	-	-
34	409,225	364,742	319,039	307,185	295,437	280,750
35						
36	Insurance (150-7-15-85)					
37	10,760	9,300	6,636	9,300	9,313	9,300
38	14,280	18,000	12,487	18,000	16,906	18,000
39	968	1,000	841	1,000	856	1,000
40	1,000	1,000	-	1,000	-	1,000
41	27,008	29,300	19,964	29,300	27,075	29,300
42						
43	Materials (150-7-20-75)					
44	75,000	85,000	-	85,000	-	75,000
45	-	-	75,920	-	47,984	-
46	-	-	37,178	-	34,395	-
47	80,000	70,000	43,767	70,000	35,560	70,000
48	85,000	85,000	74,475	85,000	77,099	85,000

Town of Pomfret
Highway Account Detail

As approved January 18, 2023

1	A	B	C	D	E	F	G
		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
49	Stone for Howe Hill	-	-	-	-	5,378	-
50	Chloride	12,000	12,000	4,214	12,000	12,896	12,000
51	Cold Patch and Hot Mix	1,000	1,000	228	1,000	798	1,000
52	Culverts and Headwalls	25,000	18,000	18,394	12,000	12,630	8,000
53	Bandrail	2,500	5,000	-	5,000	-	5,000
54	Signs, snow fence and posts	15,000	10,000	8,086	5,000	6,153	10,000
55	Highway Misc.	1,000	1,000	943	1,000	877	1,000
56	Hydroseeder supplies	3,000	5,000	2,510	2,000	1,954	-
57	TOTAL MATERIALS	299,500	292,000	265,716	278,000	235,722	267,000
58							
59	Small Equipment (150-7-30-80)						
60	Diesel	50,000	40,000	51,085	38,000	29,422	32,000
61	Gasoline (small equip)	100	100	379	100	97	100
62	Diesel Exhaust Fluid	1,000	1,000	766	500	141	500
63	Garage Shop Supplies	5,000	10,000	4,253	10,000	6,123	10,000
64	Gen vehicle maintenance	2,000	2,000	3,933	-	736	-
65	Garage Office Supplies	500	500	592	500	371	-
66	Tires and Chains	15,000	20,000	14,639	13,500	11,394	13,500
67	Blades, Shoes, Rake Teeth	6,000	12,000	4,808	12,000	-	7,000
68	Rented Equipment	1,000	500	1,595	500	1,035	1,000
69	Radios and Cellphones	1,500	1,500	2,563	1,500	923	1,400
70	Traffic Control Devices	1,000	1,000	-	1,000	-	-
71	Vehicle Purchase	-	-	47	-	-	-
72	Small Machines and Tools	1,000	1,000	199	1,000	-	-
73	TOTAL SMALL EQUIPMENT	84,100	89,600	84,859	78,600	50,243	65,500
74							
75	Large Equipment Maint and Repair (150-7-35-05)						
76	Large Equipment Maint and Repair	30,000	25,000	50,745	35,000	52,235	35,000
77	TOTAL LARGE EQUIPMENT MAINT AND REPAIR	30,000	25,000	50,745	35,000	52,235	35,000
78							
79	Garage Building (150-7-40-83)						
80	Garage Utilities	2,000	1,000	1,800	1,000	1,650	1,500
81	Garage Building and Grounds	7,000	3,500	8,386	3,500	3,621	5,000
82	Telephone	600	600	485	600	574	600
83	Garage electricity	1,400	1,400	1,529	1,400	1,698	1,300
84	Garage Fuel Oil	-	-	-	-	-	6,000
85	TOTAL GARAGE BUILDING	11,000	6,500	12,200	6,500	7,544	14,400
86							
87	Contracts (150-7-50-90)						
88	Crack Sealing	15,000	15,000	13,050	15,000	13,050	15,000
89	Tree Removal	10,000	10,000	-	10,000	3,488	10,000
90	VT State Permits	1,990	1,600	1,550	-	1,590	-
91	Contracted Services	3,500	3,500	-	3,500	3,900	3,500
92	TOTAL CONTRACTS	30,490	30,100	14,600	28,500	22,028	28,500
93							
94	Special Projects and Grants (150-7-50-93)						
95	Annual Storm Water Permit	1,750	1,750	-	1,750	-	1,750

Town of Pomfret
Highway Account Detail

As approved January 18, 2023

1	A	B	C	D	E	F	G
		FY 2024 Budget (proposed)	FY 2023 Budget	FY 2022 Actual	FY 2022 Budget	FY 2021 Actual	FY 2021 Budget
96	Webster Hill Grant	-	-	6,493	-	-	-
97	Bunker Hill Grant	-	-	-	-	18,297	-
98	Artistree Intersection	-	-	-	-	7,473	-
99	Culvert Below Johnson Road	-	-	-	-	8,500	-
100	TOTAL SPECIAL PROJECTS AND GRANTS	1,750	1,750	6,493	1,750	34,270	1,750
101							
102	Highway Reserves (150-7-95-50)						
103	Highway vehicle reserve	164,000	154,000	154,000	154,000	77,600	77,600
104	Bridges reserve	-	-	40,000	40,000	-	-
105	Highway paving reserve	200,000	200,000	100,000	100,000	300,000	300,000
106	TOTAL HIGHWAY RESERVES	364,000	354,000	294,000	294,000	377,600	377,600
107							
108	TOTAL HIGHWAY EXPENDITURES	1,257,073	1,192,992	1,067,616	1,058,835	1,102,154	1,099,800
109							
110	HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES	(20,050)	(82,079)	(46,020)	(66,070)	31,120	(50,959)
111							
112	BEGINNING HIGHWAY FUND BALANCE			148,149		117,029	
113	ENDING HIGHWAY FUND BALANCE*			102,129		148,149	
114	<i>Highway Fund Balance Change</i>			<i>(46,020)</i>		<i>31,120</i>	

115
116 * \$82,079 of the FY 2021 ending Highway Fund Balance was assigned to reduce taxes to be raised in FY 2023. As a result, the unassigned FY 2022 ending Highway Fund Balance was \$20,050, which amount is proposed to be used to offset highway expenditures in FY 2024. See Line 110.

Town of Pomfret
Calculation of Current Year Taxes to be Raised

As approved January 18, 2023

	A	B	C
1	Expenditures and Voted Appropriations		
2	Total Town Expenditures	509,371	<i>From General Account Detail, Line 241. See also Warning Article 3.</i>
3	Total Highway Expenditures	1,257,073	<i>From Highway Account Detail, Line 108. See also Warning Article 3.</i>
4	Total Voted Appropriations	70,829	<i>From General Account Detail, Line 262. See also Warning Articles 4 through 14.</i>
5	TOTAL EXPENDITURES AND VOTED APPROPRIATIONS	1,837,273	<i>Sum of Lines 2, 3 and 4</i>
6			
7	Non-Tax Revenues		
8	Total Town Revenues (excluding FY 2024 taxes to be raised)	366,696	<i>From General Account Detail, Line 70, minus General Account Detail, Line 10.</i>
9	Total Highway Revenues (excluding FY 2024 taxes to be raised)	177,663	<i>From Highway Account Detail, Line 17, minus Highway Account Detail, Line 5.</i>
10	General Fund Balance to be used in FY 2024	145,375	<i>From General Account Detail, Line 266. See also Warning Article 15.</i>
11	Highway Fund Balance to be used in FY 2024	20,050	<i>From Highway Account Detail, Line 110.</i>
12	TOTAL NON-TAX REVENUES	709,784	<i>Sum of Lines 8, 9, 10 and 11</i>
13			
14	Calculation of Taxes to be Raised		
15	Expenditures and Voted Appropriations	1,837,273	<i>From Line 5</i>
16	Non-Tax Revenues	709,784	<i>From Line 12</i>
17	FY 2024 TAXES TO BE RAISED	1,127,488	<i>Difference between Lines 15 and 16. See also General Account Detail, Line 5.</i>