	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
2	**TOWN REVENUES (100-6)**						
3		**4.20% <-- Est. FY 2028 COLA (calendar 2026 change in Northeast Region CPI-U)**					
4	**Taxes Current Year (100-6-10-00-300)**	**8.57% <-- Year-over-Year Change in Current Year Taxes**					
5	Current Year Taxes*	1,610,440	1,519,511	5,869,921	1,348,875	5,679,845	1,186,262
6	School Tax Adj. (GT/PTA/DIS)	-	-	1,356	-	-	-
7	Act 68 funds paid to State	-	-	(1,726,088)	-	(1,875,650)	-
8	School Tax Pd to School	-	-	(2,951,440)	-	(2,801,472)	-
9	School tax-Admin fee	-	-	(10,548)	-	-	-
10	Appropriation to Highway Fund	(1,445,519)	(1,239,445)	(1,220,440)	(1,220,440)	(1,126,216)	(1,126,216)
11	**TOTAL TAXES CURRENT YEAR**	**164,922**	**280,066**	**(37,239)**	**128,435**	**(123,493)**	**60,046**
12	** Actual "current year taxes" includes both town and education tax revenues; Budget "current year taxes" includes only town tax revenues.*						
13							
14	**Other Taxes (100-6-10-00-305)**						
15	Prior Years Delinquent	-	-	170,301	-	210,765	-
16	Local Option Tax	40,000	-	-	-	-	-
17	Appalachian Trail in lieu of taxes	9,750	9,350	9,596	9,000	9,353	9,000
18	Current Use Reimbursement	330,000	290,000	296,832	300,000	290,449	310,000
19	Land Use change tax	500	5,000	240	6,000	463	10,000
20	VT State in Land in lieu of taxes	2,638	2,638	2,638	2,700	2,638	2,700
21	School tax collection fee	10,500	10,500	10,548	10,000	10,524	9,000
22	**TOTAL OTHER TAXES**	**393,388**	**317,488**	**490,155**	**327,700**	**524,191**	**340,700**
23							
24	**Penalties and Interest (Taxes) (100-6-10-00-310)**						
25	Interest on Taxes Due	15,000	15,000	15,097	10,000	15,445	15,000
26	Late Penalty on Taxes Due	15,000	15,000	17,926	10,000	17,329	5,000
27	**TOTAL PENALTIES AND INTEREST (TAXES)**	**30,000**	**30,000**	**33,023**	**20,000**	**32,774**	**20,000**
28							
29	**Earnings on Accounts (100-6-10-05-315)**						
30	Interest Income	15,000	15,000	14,802	5,000	34,407	1,000
31	Reserve Sweep Income	20,000	-	22,935	-	-	-
32	**TOTAL EARNINGS ON ACCOUNTS**	**35,000**	**15,000**	**37,737**	**5,000**	**34,407**	**1,000**
33							
34	**Income Accounts (100-6-10-10-320)**						
35	Recording	10,000	10,000	9,835	10,000	10,605	13,000
36	Restoration and Preservation Reserve Fund	(2,667)	(2,667)	(2,612)	(2,667)	(2,828)	(3,467)
37	Copying	1,250	1,500	1,193	1,500	1,364	1,500
38	Landfill Coupons Rcpts	13,000	13,000	12,920	12,000	10,388	12,000
39	Landfill Coupons-Cost	(13,000)	(13,000)	(8,905)	(12,000)	(11,160)	(12,000)
40	Marriage-CU License Rcpts	350	400	320	480	320	480
41	Marriage-CU Licenses-Cost	(284)	(325)	(325)	(390)	(115)	(390)
42	Dog Licenses Rcpts	2,500	3,000	2,243	2,500	2,941	2,500
43	Dog Licenses-Cost	(1,250)	(1,800)	(1,571)	(500)	(2,835)	(500)
44	Liquor Licenses	415	300	415	185	415	300
45	Rent Town Hall	750	1,000	550	500	900	500
46	Land posting fees	100	80	110	80	105	100
47	**TOTAL INCOME ACCOUNTS**	**11,164**	**11,488**	**14,172**	**11,688**	**10,100**	**14,023**
48							
49	**Town Permits (100-6-10-15-325)**						

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
50	Highway Access	800	800	800	1,000	400	1,000
51	Excess Weight	350	300	355	300	305	300
52	Ridgeline, Building and Zoning Permits	5,000	4,000	4,969	4,000	4,341	6,000
53	**TOTAL TOWN PERMITS**	**6,150**	**5,100**	**6,124**	**5,300**	**5,046**	**7,300**
54							
55	**Misc. Income (100-6-10-20-340)**						
56	Charitable Donations	33,297.65	31,559	28,062	28,296	25,209	23,027
57	Misc. Select Board	-	-	-	-	46	-
58	Misc. Town Clerk	-	-	22	-	6	-
59	Traffic Fines	1,000	1,000	1,742	1,000	270	3,000
60	Opioid Settlements	1,000	1,500	788	-	1,481	-
61	**TOTAL MISC. INCOME**	**35,298**	**34,059**	**30,614**	**29,296**	**27,013**	**26,027**
62							
63	**State Funds and Other Grants (100-6-20-00-355)**						
64	Tax Equalization Income	600	600	608	600	606	615
65	Election Grant, Fall 2024	-	-	-	-	5,000	-
66	**TOTAL STATE FUNDS AND OTHER GRANTS**	**600**	**600**	**608**	**600**	**5,606**	**615**
67							
68	**TOTAL TOWN REVENUES**	**676,521**	**693,801**	**575,194**	**528,019**	**515,643**	**469,711**
69							
70	**TOWN EXPENDITURES (100-7)**						
71							
72	**Clerk (100-7-10-10)**						
73	Clerk Salary	45,073	43,256	40,458	41,874	40,458	40,458
74	Clerical Assistant	-	2,500	-	1,000	-	-
75	Clerk Gen Exp	250	250	273	250	-	250
76	Record Books and Supplies	300	300	601	500	-	500
77	**TOTAL CLERK**	**45,623**	**46,306**	**41,332**	**43,624**	**40,458**	**41,208**
78							
79	**Treasurer (100-7-10-15)**						
80	Treas Salary	45,073	43,256	40,458	41,874	40,458	40,458
81	Asst. to Treasurer	-	-	5,613	4,000	5,381	5,423
82	Treas General Expense	1,000	1,200	1,814	1,000	526	1,200
83	**TOTAL FINANCIAL MANAGEMENT**	**46,073**	**44,456**	**47,886**	**46,874**	**46,365**	**47,081**
84							
85	**Listers (100-7-10-20)**						
86	Listers Payroll	15,000	15,000	17,371	14,000	15,568	13,874
87	Professional Assessor	45,000	45,000	-	-	-	-
88	Listers Education and Dues	100	150	-	150	50	150
89	Listers mileage	100	150	-	150	-	150
90	Listers Gen Exp	200	150	240	150	154	150
91	Listers software: Proval	3,000	3,000	2,972	2,500	2,879	2,500
92	Tax mapping	4,000	2,500	3,615	2,500	4,430	2,500
93	**TOTAL LISTERS**	**67,400**	**65,950**	**24,197**	**19,450**	**23,081**	**19,324**
94							
95	**Other Officers (100-7-10-25)**						
96	Select Board	7,500	7,500	5,438	7,500	7,500	7,500
97	Select Board Gen Exp	250	250	6,585	500	35	500

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
98	Select Board Admin Asst	-	4,500	4,994	4,500	4,206	3,830
99	Town Administrator	67,730	59,500	-	-	-	-
100	Board of Auditors	-	-	206	5,000	1,505	6,309
101	Constable and Expense	250	250	-	500	-	500
102	Delinquent Tax Collector	1,000	1,000	1,002	1,000	596	961
103	Zoning Administrator	6,500	10,000	5,270	12,500	6,975	6,852
104	Trustees of Public Funds	250	250	-	300	-	300
105	Town's Cost SS and Med	14,411	14,306	11,376	10,255	10,306	9,675
106	Child Care Contribution	622	617	1,028	442	934	-
107	Pub Officials Liab Insurance	4,055	3,954	3,554	3,796	4,057	2,643
108	Workers Comp	1,250	800	1,387	750	843	641
109	Select Board Admin. Asst. Exp	250	300	419	100	263	-
110	ZBA and Admin Exp	250	250	-	-	186	-
111	Fire Warden and Deputy	400	400	800	800	800	800
112	**TOTAL OTHER OFFICERS**	**104,717**	**103,877**	**42,059**	**47,943**	**38,208**	**40,511**
113							
114	**Municipal Office (100-7-10-30)**						
115	Cleaning	3,000	3,500	2,800	3,500	2,905	3,500
116	Town Office Building Maintenance	1,750	2,500	1,652	3,000	1,875	3,000
117	Insurance	1,813	1,768	2,219	1,627	492	2,983
118	Telephone-Internet	1,600	1,600	1,546	1,600	2,829	1,500
119	Postage and Envelopes	2,500	3,300	2,285	3,300	2,383	2,750
120	Town Offices: Supplies	750	1,000	585	1,000	1,088	1,500
121	Town Office Electricity	2,000	2,200	1,844	2,000	1,903	2,000
122	Propane	1,500	1,800	996	1,700	1,105	1,600
123	NEMRC Support	7,500	7,500	7,603	7,250	7,382	7,000
124	Office 365 Software	4,750	4,000	4,741	4,000	4,509	4,000
125	Computer Services/Cloud Backup/Security	7,500	6,500	7,036	8,000	3,740	6,500
126	Other New Equip/Copier lease	1,900	1,900	1,841	1,900	1,792	1,825
127	**TOTAL MUNICIPAL OFFICE**	**36,563**	**37,568**	**35,149**	**38,877**	**32,002**	**38,158**
128							
129	**Professional Fees (100-7-10-45)**						
130	Legal Fees	15,000	22,000	7,998	22,000	14,690	20,000
131	Other Professional Fees	-	2,000	-	-	-	-
132	Accounting Support	20,000	18,000	4,335	3,500	3,433	3,500
133	**TOTAL PROFESSIONAL FEES**	**35,000**	**42,000**	**12,333**	**25,500**	**18,123**	**23,500**
134							
135	**Assessments (100-7-10-55)**						
136	Windsor County Tax	20,071	19,115	16,819	16,738	15,163	15,163
137	GUVSWMD waste dues	8,656	8,244	8,244	8,244	8,244	8,244
138	VLCT Dues	2,583	2,500	2,428	2,428	2,376	2,376
139	Two Rivers	1,630	1,630	1,585	1,585	1,539	1,539
140	**TOTAL ASSESSMENTS**	**32,939**	**31,489**	**29,076**	**28,995**	**27,322**	**27,322**
141							
142	**Town Hall (100-7-10-65)**						
143	Misc and Cleaning, Town Hall	500	500	290	500	458	500
144	Repairs and Maintenance, Town Hall	750	500	856	500	8,481	500
145	Insurance	2,998	2,923	1,426	2,690	566	2,264

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
146	Electricity, Town Hall	1,000	1,000	937	800	1,009	850
147	Propane, Town Hall	50	100	-	100	14	100
148	Fuel Oil, Town Hall	3,000	1,750	2,525	500	1,784	500
149	**TOTAL TOWN HALL**	**8,298**	**6,773**	**6,034**	**5,090**	**12,313**	**4,714**
150							
151	**Brick Building (100-7-20-33)**						
152	Brick Bldg - Maint	50	-	163	-	14	-
153	Brick Bldg - insurance	548	548	267	504	189	755
154	Brick Bldg - propane	350	350	168	350	292	300
155	**TOTAL BRICK BUILDING**	**948**	**898**	**598**	**854**	**495**	**1,055**
156							
157	**Misc Town Expenses (100-7-20-35)**						
158	Grounds Maintenance	6,000	3,700	3,622	3,400	2,100	2,000
159	Bank Fees and Service Charges	50	50	30	50	35	50
160	Town Report Printing and Mailing	2,000	2,200	1,896	2,000	1,961	2,000
161	Published Legal Notices	2,500	3,000	2,425	2,500	4,089	2,500
162	Election Expenses	2,000	2,000	1,980	1,250	1,551	2,000
163	Ed Conferences/Mileage	1,500	1,500	1,497	1,500	1,546	1,500
164	Signs and Posts (911)	250	250	-	350	155	350
165	Misc Gen Exp	250	250	-	500	260	500
166	**TOTAL MISC. TOWN EXPENSES**	**14,550**	**12,950**	**11,449**	**11,550**	**11,698**	**10,900**
167							
168	**Fire Department (100-7-30-40)**						
169	Buildings Maintenance	7,000	2,000	9,185	1,500	10,000	1,500
170	FD: septic systems	1,000	1,300	-	1,000	1,153	1,300
171	Insurance	17,214	14,800	15,402	20,055	21,819	20,055
172	Pomfret FD phone: 3730	1,450	1,500	1,358	1,440	1,398	1,400
173	Teago FD phone: 1125	1,500	1,500	1,432	1,440	1,589	1,400
174	FD Radios & Cell Phones	-	-	-	-	658	-
175	FD Training, conf, mileage	2,000	3,000	-	1,000	996	3,000
176	FD alarm systems	2,500	2,000	2,492	2,000	885	1,085
177	Supplies	100	100	-	100	-	100
178	FD vehicle gasoline	500	500	206	500	-	100
179	FD operating expenses	-	-	-	-	936	-
180	PFD Rescue Vehicle	-	-	-	-	951	500
181	Squad 1 & Brush 1	1,000	500	157	500	-	-
182	PFD Engine 1	1,500	3,000	1,676	4,000	-	6,250
183	PFD Engine 3	2,000	2,000	323	2,000	-	500
184	Teago Engine 1	-	-	-	-	1,416	-
185	Teago Engine 2	4,000	4,000	4,750	4,000	3,114	4,000
186	Teago Engine 3	-	-	-	-	1,719	-
187	Electricity--Pomfret FD	1,150	1,000	1,088	1,600	903	1,874
188	Electricity--Teago FD	2,500	2,100	2,387	2,000	2,034	2,095
189	Propane Pomfret Fire Dept	3,100	2,255	2,606	2,800	2,355	2,018
190	Teago FD propane	-	423	-	-	-	50
191	Heating oil, Teago FD	4,800	3,102	3,538	3,600	2,251	3,630
192	Equip (Hose, Tools etc)	5,000	5,000	2,348	6,900	3,611	5,900
193	SCBA and Gas Meter	3,600	3,880	2,000	2,000	4,346	4,000

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
194	Protective clothing (turnout gear)	2,500	2,500	-	3,000	776	2,500
195	FD Vehicle Reserve #400	77,250	75,000	60,000	60,000	60,000	60,000
196	FD non vehicle Reserve #402	16,550	23,200	7,600	7,600	15,300	15,300
197	Membership/Subscriptions	400	600	-	400	200	400
198	**TOTAL FIRE DEPARTMENT**	**158,614**	**155,260**	**118,546**	**129,435**	**138,411**	**138,957**
199							
200	**Contract Services (100-7-30-42)**						
201	Ambulance Service Assessment	51,590	51,590	51,590	63,280	63,280	63,280
202	Unpaid Ambulance Bills	12,500	31,823	14,293	20,000	4,816	3,304
203	Dispatch Fees	4,580	4,580	-	4,122	4,122	4,122
204	Law Enforcement Services	31,200	31,200	28,591	31,200	26,060	31,200
205	**TOTAL CONTRACT SERVICES**	**99,870**	**119,193**	**94,474**	**118,602**	**98,278**	**101,906**
206							
207	**Fast Squad (100-7-30-44)**						
208	FAST Squad: conf, train, mileage		-	1,500	1,500	-	750
209	FAST Squad Operating Expenses	1,500	1,500	-	-	-	-
210	FAST Squad supplies	1,500	1,500	-	1,500	-	750
211	**TOTAL FAST SQUAD**	**3,000**	**3,000**	**1,500**	**3,000**	**-**	**1,500**
212							
213	**Communications and Disaster (100-7-30-46)**						
214	Repeater expenses	1,000	1,000	-	1,000	-	1,250
215	Repeater electricity	450	450	436	450	372	400
216	**TOTAL COMMUNICATIONS AND DISASTER**	**1,450**	**1,450**	**436**	**1,450**	**372**	**1,650**
217							
218	**Municipal Special Projects (100-7-90-75)**						
219	Planning and zoning project	-	-	-	500	-	1,500
220	Federal Election Grant, 2024	-	-	-	-	5,000	-
221	Mini grant muni buildings	-	-	2,262	-	-	-
222	**TOTAL MUNICIPAL SPECIAL PROJECTS**	**-**	**-**	**2,262**	**500**	**5,000**	**1,500**
223							
224	**Reserve Accounts**						
225	Reappraisal Reserve #160	10,000	-	10,000	10,000	-	-
226	Communications Reserve #410	-	5,800	5,800	5,800	5,800	5,800
227	Moore Fund for Town Hall Reserve #454	2,500	2,500	2,500	2,500	-	-
228	Teago Village Reserve #460	15,399	-	-	-	11,513	11,513
229	**TOTAL RESERVE ACCOUNTS**	**27,899**	**8,300**	**18,300**	**18,300**	**17,313**	**17,313**
230							
231	**TOTAL TOWN EXPENDITURES**	**682,944**	**679,470**	**485,632**	**540,046**	**509,438**	**516,599**
232							
233	**VOTED APPROPRIATIONS (100-7)**						
234							
235	**Voted Appropriations (100-7-95-50)**						
236	*Town Entities*						
237	Abbott Memorial Library	44,500	44,500	42,500	42,500	42,500	42,500
238	Cemetery Appropriation	20,000	20,000	16,500	16,500	12,500	12,500
239							
240	*Social Service Entities*						
241	Visiting Nurses of VT and NH	3,950	3,950	3,950	3,950	3,950	3,950

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
242	Thompson Senior Center	4,800	4,800	4,800	4,800	4,800	4,800
243	Healthcare and Rehabilitation Services	979	979	979	979	979	979
244	Empower Up - Windsor Central Mentoring Progra	2,500	2,500	2,500	2,500	2,500	2,500
245	Spectrum Teen Center	750	750	750	750	750	750
246	Pentangle Arts Council	900	900	900	900	900	900
247	Ottauquechee Health Foundation	2,500	2,500	2,500	2,500	2,500	2,500
248	WISE of Upper Valley	400	400	400	400	400	400
249	Green Up Day	50	50	50	50	50	50
250	**TOTAL VOTED APPROPRIATIONS**	**81,329**	**81,329**	**75,829**	**75,829**	**71,829**	**71,829**
251							
252	**TOTAL TOWN EXPENDITURES AND TOTAL VOTED APPROPRIATIONS**	**764,273**	**760,799**	**561,461**	**615,875**	**581,267**	**588,428**
253							
254	**TOWN REVENUES LESS TOWN EXPENDITURES AND LESS VOTED APPROPRIATIONS**	**(87,753)**	**(66,998)**	**13,733**	**(87,856)**	**(65,624)**	**(118,717)**
255							
256	**BEGINNING GENERAL FUND BALANCE**	*146,254*	*213,252*	**199,519**		**265,143**	
257	**ENDING GENERAL FUND BALANCE***	*58,502*	*146,254*	**213,252**		**199,519**	
258	*General Fund Balance Change*	*(87,753)*	*(66,998)*	*13,733*		*(65,624)*	
259							

260 ** $66,998 of the FY 2025 ending General Fund balance was assigned to reduce taxes to be raised in FY 2027. As a result, the unassigned FY 2026 ending General Fund balance was $146,254, of which $87,753 is proposed to be used to reduce taxes to be raised in FY 2028. See Line 254. See also Warning Article ##.*

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
2	**HIGHWAY REVENUES (150-6)**						
3		**4.20% <-- Est. FY 2028 COLA (calendar 2026 change in Northeast Region CPI-U)**					
4	**Highway Revenue (150-6-10-00)**	**16.63% <-- Year-over-Year Change in Appropriation from General Fund**					
5	Appropriation from General Fund	1,445,519	1,239,445	1,220,440	1,220,440	1,126,216	1,126,216
6	State Aid - Highways	159,372	159,776	155,122	155,331	150,807	159,185
7	FEMA July 2023 Storm		-	-	-	109,720	-
8	Special VT $10,000		-	-	-	10,000	-
9	Wild Apple Grant (BBR0994)		-	-	-	200,000	-
10	Grant to Comply with Mun. Standards	23,000	33,500	-	20,000	-	-
11	Sugarbush 2 Grants		-	40,000	-	-	-
12	2025 Landslide, North Pomfret		-	555,278	-	-	-
13	Highway Interest Income		-	240	-	792	24,000
14	Highway Misc. Income		-	287	-	220	-
15	Vehicle Sale Income		-	500	-	-	-
16	**TOTAL HIGHWAY REVENUES**	**1,627,891**	**1,432,721**	**1,971,867**	**1,395,771**	**1,597,755**	**1,309,401**
17							
18	**HIGHWAY EXPENDITURES (150-7)**						
19							
20	**Labor and Benefits (150-7-10-70)**						
21	Gross Pay	332,600	316,371	306,493	313,032	321,002	335,930
22	FICA Social Security	20,621	19,615	17,211	19,408	19,126	20,828
23	Medicare Expense	4,823	4,587	4,025	4,539	4,473	4,871
24	Retirement Expense	38,031	34,768	27,494	28,173	27,683	29,394
25	Health Ins. - Town's Cost	130,751	111,733	80,656	92,651	74,668	66,625
26	Child Care Contribution	1,098	1,044	266	1,033	425	-
27	Drug and Alcohol Test/DOT	200	-	133	250	-	250
28	Protective Clothing/Supplies/Uniforms	4,000	4,500	3,798	4,500	7,705	3,000
29	Uniforms and Cleaning	-	-	-	-	-	5,000
30	Highway, conf, training and mileage	250	500	30	1,000	-	1,000
31	Use of Personal Vehicles	200	1,000	69	1,500	118	1,500
32	**TOTAL LABOR AND BENEFITS**	**532,574**	**494,119**	**440,174**	**466,085**	**455,200**	**468,397**
33							
34	**Insurance (150-7-15-85)**						
35	Property and Liability Insurance	23,846	22,711	18,923	18,131	11,182	12,452
36	Workers Compensation Insurance	23,450	22,333	21,800	22,437	18,030	16,219
37	Unemployment Insurance	746	710	650	780	471	968
38	Disability insurance	2,745	2,615	2,137	2,455	1,745	2,550
39	**TOTAL INSURANCE**	**50,787**	**48,369**	**43,510**	**43,803**	**31,428**	**32,189**
40							
41	**Materials (150-7-20-75)**						
42	Salt	85,000	80,000	31,889	80,000	-	80,000
43	Clear lane deicer salt	-	-	48,563	-	62,134	-
44	Sand	-	-	45,849	-	45,504	-
45	Manufactured Sand	85,000	65,000	26,913	65,000	10,907	65,000
46	Crushed Stone	100,000	100,000	86,894	95,000	120,782	85,000
47	Chloride	12,000	12,000	29,866	9,000	-	9,000
48	Cold Patch and Hot Mix	500	500	-	500	-	500
49	Culverts and Headwalls	20,000	20,000	13,775	20,000	12,281	20,000

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
50	Bandrail	2,000	2,000	-	2,000	-	2,000
51	Signs, snow fence and posts	6,000	6,000	880	6,000	2,200	5,000
52	Highway Misc.	1,000	1,000	483	1,000	1,113	1,000
53	Hydroseeder supplies	3,500	3,500	-	3,500	-	3,500
54	**TOTAL MATERIALS**	**315,000**	**290,000**	**285,111**	**282,000**	**254,921**	**271,000**
55							
56	**Small Equipment (150-7-30-80)**						
57	Diesel	50,000	50,000	46,010	50,000	57,322	50,000
58	Gasoline (small equip)	1,500	2,325	729	2,325	512	2,325
59	Diesel Exhaust Fluid	1,000	1,000	764	1,000	1,438	1,000
60	Garage Propane	100	100	4,314	100	3,547	-
61	Garage Shop Supplies	7,000	6,000	8,264	5,000	8,488	5,000
62	Gen vehicle maintenance	3,000	3,000	4,104	3,000	1,538	3,000
63	Garage Office Supplies	750	750	665	750	479	750
64	Tires and Chains	15,000	15,000	18,311	15,000	10,378	11,850
65	Blades, Shoes, Rake Teeth	6,000	5,000	4,301	5,000	13,954	5,000
66	Rented Equipment	2,000	2,000	6,460	2,000	470	2,000
67	Radios and Cellphones	1,500	1,500	1,661	1,500	1,043	1,500
68	Traffic Control Devices	-	500	-	500	-	500
69	Trailer Purchase	-	-	21,082	-	-	-
70	Small Machines and Tools	3,000	3,000	658	3,000	2,065	3,000
71	**TOTAL SMALL EQUIPMENT**	**90,850**	**90,175**	**117,323**	**89,175**	**101,235**	**85,925**
72							
73	**Large Equipment Maint and Repair (150-7-35-05)**						
74	Large Equipment Maint and Repair*	55,000	45,000	88,293	35,000	80,958	30,000
75	**TOTAL LARGE EQUIPMENT MAINT AND REPAIR**	**55,000**	**45,000**	**88,293**	**35,000**	**80,958**	**30,000**
76	** Large Equipment Maint and Repair in FY 2025 includes $25,803.12 for new grader blade purchase and service.*						
77							
78	**Garage Building (150-7-40-83)**						
79	Garage Utilities	2,000	2,000	1,600	2,000	1,990	2,000
80	Garage Building and Grounds	3,500	3,500	8,297	3,500	5,937	3,500
81	Telephone	1,200	600	1,142	600	1,107	600
82	Garage Propane Heat	6,500	10,300	1,102	10,300	931	-
83	Garage Electricity	2,500	2,000	2,229	2,000	1,848	2,000
84	**TOTAL GARAGE BUILDING**	**15,700**	**18,400**	**14,370**	**18,400**	**11,813**	**8,100**
85							
86	**Contracts (150-7-50-90)**						
87	Crack Sealing	15,000	15,000	14,894	15,000	15,000	15,000
88	Tree Removal	10,000	10,000	1,999	10,000	9,300	10,000
89	VT State Permits (incl. Storm Water Permit)	3,740	3,740	1,350	3,740	1,350	3,740
90	Contracted Services	3,500	3,500	-	3,500	-	-
91	**TOTAL CONTRACTS**	**32,240**	**32,240**	**18,243**	**32,240**	**25,650**	**28,740**
92							
93	**Special Projects and Grants (150-7-50-93)**						
94	2nd Wild Apple Project	-	-	-	-	200,000	-
95	VT Flood Event July 2023	-	-	-	-	1,920	-
96	VT $10,000 Expenses	-	-	-	-	10,000	-
97	FEMA Broad Brook-Wayside	-	-	-	-	4,000	-

	A	B	C	D	E	F	G
1		**FY 2028 Budget (proposed)**	**FY 2027 Budget**	**FY 2026 Actual**	**FY 2026 Budget**	**FY 2025 Actual**	**FY 2025 Budget**
98	2025 Landslide, North Pomfret	-	-	620,015	-	-	-
99	GA 0863 Allen/Sugarbush	-	-	1,500	-	-	-
100	**TOTAL SPECIAL PROJECTS AND GRANTS**	**-**	**-**	**621,515**	**-**	**215,920**	**-**
101							
102	**Highway Reserves (150-7-95-50)**						
103	Highway Vehicle Reserve #420	200,000	200,000	200,000	200,000	165,000	165,000
104	Highway Paving Reserve #422	250,000	250,000	225,000	225,000	175,000	175,000
105	Highway Bridges Reserve #424	-	-	-	-	25,000	25,000
106	**TOTAL HIGHWAY RESERVES**	**450,000**	**450,000**	**425,000**	**425,000**	**365,000**	**365,000**
107							
108	**TOTAL HIGHWAY EXPENDITURES**	**1,542,151**	**1,468,302**	**2,053,541**	**1,391,703**	**1,542,124**	**1,289,351**
109							
110	**HIGHWAY REVENUES LESS HIGHWAY EXPENDITURES**	**85,741**	**(35,581)**	**(81,673)**	**4,067**	**55,631**	**20,050**
111							
112	**BEGINNING HIGHWAY FUND BALANCE**	*(85,741)*	*(50,159)*	**31,514**		**(24,117)**	
113	**ENDING HIGHWAY FUND BALANCE***	*-*	*(85,741)*	**(50,159)**		**31,514**	
114	*Highway Fund Balance Change*	*85,741*	*(35,581)*	*(81,673)*		*55,631*	
115							

116 ** $35,581 of the FY 2026 beginning Highway Fund balance was assigned to reduce taxes to be raised in FY 2027. The Highway Fund actually ended FY 2026 with a deficit of $(81,673). As a result, the unassigned FY 2026 ending Highway Fund balance was $(85,741), which additional amount is proposed to be raised in taxes in FY 2028. See Line 110.*

Town of Pomfret

Last updated November 18, 2026

Calculation of Current Year Taxes to be Raised

	A	B	C
1	**Expenditures and Voted Appropriations**		
2	Total Town Expenditures	682,944	*From General Account Detail, Line 231. See also Warning Article [4].*
3	Total Highway Expenditures	1,542,151	*From Highway Account Detail, Line 108. See also Warning Article [4].*
4	Total Voted Appropriations	81,329	*From General Account Detail, Line 250. See also Warning Articles [6] through [##].*
5	**TOTAL EXPENDITURES AND VOTED APPROPRIATIONS**	**2,306,424**	***Sum of Lines 2, 3 and 4***
6			
7	**Non-Tax Revenues**		
8	Total Town Revenues (excluding FY 2028 taxes to be raised)	511,599	*From General Account Detail, Line 68, minus General Account Detail, Line 11.*
9	Total Highway Revenues (excluding FY 2028 taxes to be raised)	182,372	*From Highway Account Detail, Line 16, minus Highway Account Detail, Line 5.*
10	General Fund Balance to be used in FY 2028	87,753	*From General Account Detail, Line 254. See also Warning Article [17].*
11	Highway Fund Balance to be used in FY 2028	(85,741)	*From Highway Account Detail, Line 110.*
12	**TOTAL NON-TAX REVENUES**	**695,984**	***Sum of Lines 8, 9, 10 and 11***
13			
14	**Calculation of Taxes to be Raised**		
15	Expenditures and Voted Appropriations	2,306,424	*From Line 5*
16	Non-Tax Revenues	695,984	*From Line 12*
17	**FY 2028 TAXES TO BE RAISED**	**1,610,440**	***Difference between Lines 15 and 16. See also General Account Detail, Line 5.***