

**HIGHWAY INCOME AND EXPENSE BUDGET  
2025**

<u>ACCOUNT</u>	<u>2025 BUDGET</u>	<u>2024 ACTUAL</u>	<u>2024 BUDGET</u>	<u>2023 ACTUAL</u>	<u>2023 BUDGET</u>
<b>INCOME</b>					
<b>REVENUES TO HIGHWAY</b>					
4421 · Highway Grants / Reimbursements	10,000.00	26,067.90	22,000.00		
4424 · Highway-State Aid Class 2&3	65,000.00	138,222.61	130,272.87		
4426 · Highway-Road Overweight Permits	150.00	135.00	130.00		
<b>INCOME TOTALS</b>	<b>75,150.00</b>	<b>164,425.51</b>	<b>152,402.87</b>		
<b>EXPENSES</b>					
<b>CAPITAL FUNDS</b>					
6005 · Capital Equipment Funding	50,000.00	0.00	0.00	0.00	0.00
<b>CAPITAL FUNDS TOTALS</b>	<b>50,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>6240 · AGGREGATE</b>					
6241 · Ditching Stone Expense	12,000.00	11,900.00	10,000.00		
6242 · Crushed Stone Exp 1.5" or 3/4"	20,000.00	28,664.00	12,000.00		
6243 · Gravel Expense	60,000.00	52,130.88	70,000.00		
<b>AGGREGATE TOTALS</b>	<b>92,000.00</b>	<b>92,694.88</b>	<b>92,000.00</b>		
<b>MATERIALS</b>					
6070 · Black Top Maintenance	14,000.00	0.00	0.00		
6080 · Culverts	20,000.00	24,199.59	15,000.00		
6081 · Concrete Headers	0.00	1,275.81	0.00		
6502 · Chloride Expense	36,500.00	36,257.65	25,000.00		
6503 · Hydro-Seeder Expense	1,500.00	729.44	4,000.00		
6510 · Winter Salt Expense	27,000.00	24,987.38	30,000.00		
6515 · Winter Sand Expense	90,000.00	89,820.00	90,000.00		
6490 · Road Signs	1,000.00	2,982.44	3,000.00		
<b>MATERIALS TOTALS</b>	<b>190,000.00</b>	<b>180,252.31</b>	<b>167,000.00</b>		

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<b>WORKWEAR</b>					
6550 · Uniforms	5,000.00	12,000.00	7,500.00		
6552 · Boot Reimbursement	0.00	449.94	1,500.00		
6555 · Protective Gear	500.00	748.12	1,000.00		
<b>WORKWEAR TOTALS</b>	<b>5,500.00</b>	<b>13,198.06</b>	<b>10,000.00</b>		
<b>ADMINISTRATIVE EXPENSES</b>					
6150 · Equipment Rental	0.00	0.00	0.00		
6280 · Outside Contract-Highway	15,000.00	23,167.07	20,000.00		
6560 · Road Crew Hire Ad	0.00	1,696.54	0.00		
6520 · Permits State of Vermont	350.00	350.00	0.00		
6230 · Highway Training Expense	5,000.00	10,385.70	1,000.00		
6282 · Legal - Highway	0.00	0.00	0.00		
6220 · General Liability Insurance	11,000.00	10,745.00	349.50		
6270 · Archived Office Supplies-Highwa	0.00	526.92	1,000.00		
<b>ADMINISTRATIVE EXPENSES TOTALS</b>	<b>31,350.00</b>	<b>46,871.23</b>	<b>22,349.50</b>		
<b>6300 · PAYROLL HIGHWAY</b>					
6301 · Salaries & Wages Highway	252,000.00	250,966.48	391,233.91		
6321 · QuickBooks Fees - Highway	1,040.00	812.00	0.00		
6353 · Worker's Comp - Highway	20,635.00	18,380.00	0.00		
6354 · Unemployment Insurance-Highway	289.00	127.25	0.00		
6285 · Mileage Reimbursement-Highway	2,000.00	5,588.41	2,500.00		
<b>PAYROLL TOTALS</b>	<b>275,964.00</b>	<b>275,874.14</b>	<b>393,733.91</b>		
<b>6355 · BENEFITS HIGHWAY</b>					
6340 · Health Insurance-Highway	170,000.00	141,484.43	108,590.52		
6350 · Life Ins & STD - Highway	386.00	1,405.14	2,200.00		
6351 · Retirement VMERS - Highway	36,000.00	32,806.92	15,000.00		
6356 · Vacations - Highway	7,100.00	19,010.25	0.00		

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6357 · Sick Time Highway	5,800.00	5,734.34	0.00		
6358 · Personal - GSR	14,500.00	206.40	0.00		
6359 · Personal - WR (INACTIVE)	0.00	2,307.00	0.00		
<b>BENEFITS TOTALS</b>	<b>233,786.00</b>	<b>202,954.48</b>	<b>125,790.52</b>		
<b>6800 · EQUIPMENT ACCOUNT</b>					
6820 · Equipment Use Summer Roads	414,000.00	413,918.23	311,574.58		
6860 · WR-Town Roads Plowing	44,000.00	43,937.50	35,000.00		
6880 · WR-Town Roads Sanding	30,000.00	30,247.50	45,000.00		
<b>EQUIPMENT ACCOUNT TOTALS</b>	<b>488,000.00</b>	<b>488,103.23</b>	<b>391,574.58</b>		
<b>TOTAL EXPENSES</b>	<b>1,366,600.00</b>	<b>1,299,948.33</b>	<b>1,202,448.51</b>		
<b>TOTAL REVENUE</b>	<b>75,150.00</b>	<b>164,425.51</b>	<b>152,402.87</b>		
<b>HIGHWAY BUDGET</b>	<b>1,291,450.00</b>	<b>1,135,522.82</b>	<b>1,050,045.64</b>		