2026

Town of Marlboro, Vermont

Preliminary Town & Highway Budget

January 22, 2026

Town of Marlboro, VT
2025 TOWN INCOME
January through December 2025

	2025 ACTUAL
Ordinary Income/Expense	
Income	
10002 · DELINQUENT TAX REVENUE	
4220 · Delinquent Tax Income	389,315.03
4230 · Delinquint Tax Penalty/Fee Inc	19,745.97
4240 · Delinquent Tax Interest Income	35,332.69
Total 10002 · DELINQUENT TAX REVENUE	444,393.69
10003 · TOWN REVENUE	
10004 · TOWN CLERKS	
4311 · Fees and Licenses	16,805.00
4360 · Valsoft (Cott Systems)	824.00
4416 · 2024 Elections Grant	0.00
Total 10004 · TOWN CLERKS	17,629.00
10006 · LISTERS	
4320 · State Reappraisal Income-Yearly	5,720.50
4325 · Listers Cont Education - State	673.00
Total 10006 · LISTERS	6,393.50
10007 · ZONING	
4312 · Zoning Fees	5,380.00
Total 10007 · ZONING	5,380.00
10008 · OTHER REVENUES TO TOWN	
4306 · Liens/ Releases- State	5,117.00

2

Town of Marlboro, VT
2025 TOWN INCOME
January through December 2025

	2025 ACTUAL
4310 · Vermont Civil Fees Income	5,937.19
4334 · National Grid Income	13,061.00
4335 · Rental Income	14,970.00
4336 · Bank Interest Income	8,607.64
4365 · 1% Local Tax Income	8,739.91
Total 10008 · OTHER REVENUES TO TOWN	56,432.74
Total 10003 · TOWN REVENUE	85,835.24
20000 · HIGHWAY REVENUE	
4421 · Highway Grants Net Reimbursmnts	31,789.11
Total 20000 · HIGHWAY REVENUE	31,789.11
Total Income	562,018.04
Gross Profit	562,018.04
Net Ordinary Income	562,018.04
Net Income	**562,018.04**

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

3

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
EXPPENSE					
10005 · TOWN EXPENDITURES					
10100 · CEMETERIES					
5011 · Center Cemetery Expense	4,250.00	4,400.00	96.59%	6,400.00	
5012 · King Cemetery Expense	6,731.24	7,400.00	90.96%	2,030.00	King Cemetery income will offset expenses
5013 · Clark Warren Cemetery Expense	900.00	4,400.00	20.46%	0.00	
Total 10100 · CEMETERIES	**11,881.24**	**16,200.00**	**73.34%**	**8,430.00**	
10200 · OTHER GRANT EXPENSES					
5014 · MERP Grant Expense	0.00	500.00	0.0%	500.00	
Total 10200 · OTHER GRANT EXPENSES	**0.00**	**500.00**	**0.0%**	**500.00**	
11000 · TOWN CLERKS					
5075 · Clerk - Valsoft (Cott Systems)	2,004.00	2,000.00	100.2%	2,040.00	
5204 · Salary & Wages - Town Clerks	64,454.80	69,500.00	92.74%	72,700.00	
5350 · Clerk - Preservation Supplies	1,074.13	500.00	214.83%	1,500.00	
5357 · Professional Develop-Town Clerk	205.00	135.00	151.85%	338.00	
5371 · Clerk - Election Supplies	179.82	360.00	49.95%	800.00	
5372 · Clerk - Election Mailings	1,414.00	1,379.00	102.54%	1,200.00	
5373 · Clerk - Elections Grant 2024	452.23	0.00	100.0%	0.00	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

4

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
Total 11000 · TOWN CLERKS	**69,783.98**	**73,874.00**	**94.46%**	**78,578.00**	
11100 · TREASURERS					
5045 · Salary & Wages - Treasurers	87,997.64	82,000.00	107.31%	113,500.00	
5046 · Mileage Reimburse-Treasurers	769.72	500.00	153.94%	800.00	
5079 · Treasurer Accounting Systems	1,565.41	3,800.00	41.2%	2,500.00	
5354 · Professional Develop-Treasurers	115.00	270.00	42.59%	675.00	
Total 11100 · TREASURERS	**90,447.77**	**86,570.00**	**104.48%**	**117,475.00**	
11200 · LISTERS					
5032 · Salary & Wages - Listers	28,514.07	25,267.00	112.85%	30,600.00	
5036 · Legal - Listers	112.50	3,600.00	3.13%	3,600.00	
5042 · Mileage Reimburse - Listers	273.70	250.00	109.48%	350.00	
5071 · Listers - Hardware/Software	266.98	500.00	53.4%	340.00	
5072 · Listers - ProVal/CAMA	3,010.00	3,025.00	99.5%	3,100.00	
5073 · Listers - Cartographic	2,414.42	1,320.00	182.91%	1,320.00	
5356 · Professional Develop-Listers	50.00	500.00	10.0%	338.00	
Total 11200 · LISTERS	**34,641.67**	**34,462.00**	**100.52%**	**39,648.00**	
11300 · TOWN ADMINISTRATOR					
5034 · Salary & Wages - Town Admin.	41,251.37	45,000.00	91.67%	50,000.00	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

5

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5040 · Town Office Hiring Ads	0.00	0.00	0.0%	500.00	
5043 · Salary & Wages Select Brd Asst.	0.00	0.00	0.0%	0.00	
5049 · Mileage Reimburse-Town Admin	95.20	100.00	95.2%	255.00	
5080 · Legal - Human Resources	900.00	500.00	180.0%	500.00	
5083 · Town Admin - Adobe Pro	254.27	250.00	101.71%	250.00	
5084 · Town Admin - Phone	589.82	300.00	196.61%	595.00	
5221 · FEMA Hours Worked	0.00	0.00	0.0%	0.00	
5352 · Professional Develp-Town Admin	0.00	100.00	0.0%	100.00	
Total 11300 · TOWN ADMINISTRATOR	**43,090.66**	**46,250.00**	**93.17%**	**52,200.00**	
11400 · DELINQUENT TAX COLLECTOR					
5210 · Salary & Wages - DTC	23,434.94	26,700.00	87.77%	35,500.00	
5321 · Postage-Delinquent Taxes	273.04	1,000.00	27.3%	50.00	
Total 11400 · DELINQUENT TAX COLLECTOR	**23,707.98**	**27,700.00**	**85.59%**	**35,550.00**	
11500 · ZONING					
5033 · Salary & Wages - Zoning	26,625.65	24,200.00	110.02%	37,800.00	
5044 · Mileage Reimbursement- Zoning	26.83	100.00	26.83%	500.00	
5202 · Warnings - Zoning	1,239.10			2,000.00	
5203 · Legal - Zoning	1,368.75	6,500.00	21.06%	2,000.00	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

6

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5322 · Postage-Zoning (DRB)	656.20	1,050.00	62.5%	700.00	
5324 · Phone - Zoning	72.72	0.00	100.0%	430.00	
5341 · Zoning Office Supplies	160.91	0.00	100.0%	500.00	
5342 · Professional Development-Zoning	0.00	0.00	0.0%	500.00	
Total 11500 · ZONING	30,150.16	31,850.00	94.66%	44,430.00	
11600 · SELECT BOARD					
5035 · Salary & Wages - Select Board	3,000.00	4,900.00	61.22%	5,400.00	
5038 · Public Notice Announcements	174.24	1,000.00	17.42%	750.00	
5077 · Select Board - SoundCloud	154.08	300.00	51.36%	155.00	
5082 · Select Board - Zoom/Video	281.89	200.00	140.95%	1,175.00	
5207 · Legal - Select Board	4,809.75	3,000.00	160.33%	4,000.00	
5353 · Professional Develop-Select Bd	0.00	100.00	0.0%	0.00	
Total 11600 · SELECT BOARD	**8,419.96**	**9,500.00**	**88.63%**	**11,480.00**	
11610 · AUDITORS					
5206 · Salary & Wages - Auditors	3,711.48	4,000.00	92.79%	4,500.00	
5360 · Auditors-Printing Town Report	1,384.95	1,400.00	98.93%	1,400.00	
Total 11610 · AUDITORS	**5,096.43**	**5,400.00**	**94.38%**	**5,900.00**	
11620 · OTHER PAID OFFICERS					

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

7

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5212 · Other Paid Town Officers	54.02	235.00	22.99%	1,000.00	
Total 11620 · OTHER PAID OFFICERS	**54.02**	**235.00**	**22.99%**	**1,000.00**	
11700 · TOWN MUNICIPALITY EXPENSES					
5010 · Animal Resource Fund (ARF)	1,034.90	408.00	253.65%	408.00	
5031 · Legal Expenses - 2023	0.00	0.00	0.0%	0.00	
5041 · Meetings/Membership	0.00	150.00	0.0%	0.00	
5074 · IT Company- Europa IT - Europa	6,147.75	2,300.00	267.29%	5,000.00	DVFIBER AND TOWN HOUSE INSTALL, UPGRADE TO MICROSOFT 11
5076 · Computer Hardware Purchase	265.01	2,300.00	11.52%	500.00	
5078 · Town Office Copier Maintenance	400.00	550.00	72.73%	550.00	
5081 · GODaddy-Town Website	794.04	1,200.00	66.17%	610.00	
5092 · Outside Contract-Town	2,778.75	200.00	1,389.38%	0.00	WINDHAM REGIONAL MEMBERSHIP (EVERY 3 YEARS)
5093 · Property Tax Overpay-Archived	0.00	0.00	0.0%	0.00	
5185 · Property Tax Abatement	0.00	0.00	0.0%	0.00	
5320 · Postage	1,438.03	250.00	575.21%	1,500.00	ENDED UP NEEDING MORE PRESTAMPED ENVELOPES AND TAX BILL ENVELOPES
5323 · Shipping Expense	0.00	0.00	0.0%	0.00	
5325 · PO Box Rents - Town	286.00	450.00	63.56%	450.00	
5340 · Town Office Supplies	2,857.66	3,300.00	86.6%	3,100.00	
5412 · Marlboro Town Park Expenses	1,000.00	200.00	500.0%	600.00	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

8

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5423 · Purchase Reimburse-Archived	0.00	0.00	0.0%	0.00	
5430 · Vault Door	0.00	0.00	0.0%	0.00	
5520 · Security & Fire Alarm	926.90	600.00	154.48%	900.00	
5560 · Plowing, Mowing	3,097.50	2,400.00	129.06%	2,700.00	
5580 · Repairs & Maintenance	639.78	450.00	142.17%	700.00	
5581 · Capital Building Projects	67,800.00	80,000.00	84.75%	0.00	
5610 · Electric-Town Hall Net Solar	1,841.82	650.00	283.36%	3,000.00	
5640 · Heating Fuel Town	-2,643.81	4,500.00	-58.75%	2,000.00	
5660 · Telephone/Internet	2,900.63	4,100.00	70.75%	3,000.00	
5701 · National Grid Expense	0.00	0.00	0.0%	0.00	
6521 · Vermont State Fee	200.00	0.00	100.0%	200.00	
6522 · Green Up Day	400.00	400.00	100.0%	400.00	
Total 11700 · TOWN MUNICIPALITY EXPENSES	**92,164.96**	**104,408.00**	**88.27%**	**25,618.00**	
11800 · TOWN HOUSE					
5611 · Electric-Town House Net Solar	0.00	750.00	0.0%	3,000.00	
5800 · Town House Restoration	0.00	0.00	0.0%	0.00	
Total 11800 · TOWN HOUSE	0.00	750.00	0.0%	3,000.00	
11900 · INSURANCE					

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

9

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5027 · Bonding Insurance	477.75	31.00	1,541.13%	500.00	
5028 · VLCT & PACIF DUES	8,395.95	3,300.00	254.42%	3,250.00	
5208 · General Liability (PACIF) Town	7,762.63	0.00	100.0%	11,000.00	
5245 · FTE Insurance Quarterly Ady	0.00	0.00	0.0%		
5260 · Unemployment Insurance-Town	318.00	404.08	78.7%	826.00	
5261 · Workmans Comp - Town	-581.96	1,650.00	-35.27%	1,750.00	
5380 · Public Officers Liabilty	1,334.50	480.00	278.02%	0.00	
5540 · Insurance-Town Property	-1,266.59	9,900.00	-12.79%	2,500.00	
Total 11900 · INSURANCE	**16,440.28**	**15,765.08**	**104.28%**	**19,826.00**	
11910 · PAYROLL EXPENSES-TOWN					
5223 · QuickBooks Fees Town	235.00	1,000.00	23.5%	0.00	
9020 · FICA Expense Town	49,473.04	88,000.00	56.22%	51,000.00	
Total 11910 · PAYROLL EXPENSES-TOWN	**49,708.04**	**89,000.00**	**55.85%**	**51,000.00**	
11920 · BENEFITS TOWN					
5240 · Health Insurance-Town Employee	36,657.93	62,000.00	59.13%	74,200.00	
5242 · Health Insurance-Retirees	10,529.19	16,200.00	65.0%	17,149.68	
5243 · Life, AccidentalDeath, STD Ins	1,881.10	850.00	221.31%	3,300.00	
5250 · Retirement VMERS - Town	34,525.94	21,200.00	162.86%	51,000.00	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

10

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
5251 · Retirement VMERS - Recovery	0.00	0.00	0.0%	0.00	
5253 · Vacations - Town	6,549.39	7,600.00	86.18%	0.00	
5254 · Sick Time Town	4,339.84	5,400.00	80.37%	0.00	
5255 · Personal Time - Town	9,300.73	1,200.00	775.06%	0.00	
Total 11920 · BENEFITS TOWN	**103,784.12**	**114,450.00**	**90.68%**	**145,649.68**	
11930 · COMMISSIONS					
5413 · Development Review Board	0.00	600.00	0.0%	1,650.00	
5414 · Energy Commission	0.00	3,695.00	0.0%	3,695.00	
5415 · Conservation Commission	50.00	300.00	16.67%	200.00	
5416 · Planning Commission	0.00	600.00	0.0%	0.00	
Total 11930 · COMMISSIONS	**50.00**	**5,195.00**	**0.96%**	**5,545.00**	
11950 · SERVICES					
5091 · Mutual Aid Assessment	20,832.00	20,832.00	100.0%	31,500.00	
5390 · Recycling Center Expenses	29,376.93	37,000.00	79.4%	33,000.00	
5395 · Windham Solid Waste Membership	12,576.30	13,000.00	96.74%	13,200.00	
5410 · Windham County Tax Assessments	19,073.15	5,000.00	381.46%	20,000.00	
6700 · Sheriff's Office Expenses	16,716.64	15,500.00	107.85%	15,500.00	
Total 11950 · SERVICES	**98,575.02**	**91,332.00**	**107.93%**	**113,200.00**	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

11

	2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
11960 · EMERGENCY MANAGEMENT					
5209 · Salary & Wages -Emergency Mgmt	3,600.00	3,600.00	100.0%	3,600.00	
6610 · Propane-Town/Fire/Comm Cent	102.01	150.00	68.01%	200.00	
6620 · Telephone/Email Expense	575.28	150.00	383.52%	870.00	
6661 · Generators	0.00	500.00	0.0%	800.00	
Total 11960 · EMERGENCY MANAGEMENT	**4,277.29**	**4,400.00**	**97.21%**	**5,470.00**	
11970 · BANKING EXPENSES					
5024 · Loan Interest Expense	0.00	0.00	0.0%	0.00	
5025 · Bank Fees	545.28	280.00	194.74%	400.00	
5026 · Bank Late fees/Interest Due	0.00	100.00	0.0%	0.00	
Total 11970 · BANKING EXPENSES	**545.28**	**380.00**	**143.5%**	**400.00**	
5200 · PAYROLL TOWN					
Total 5200 · PAYROLL TOWN	**0.00**	**0.00**	**0.0%**	**0.00**	
Total 10005 · TOWN EXPENDITURES	**682,818.86**	**736,650.00**	**92.69%**	**764,899.68**	
	CAPITAL BUILDING REPAIR FUNDS			**15,000.00**	
	OPERATIONAL RESERVE FUND			**10,000.00**	
	VMERS RECOVERY FUNDS			**52,383.88**	

TOWN
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON
January 2025 through December 2026

12

		2025 ACTUAL	2025 BUDGET	%	2026 Budget	NOTES
		TOTAL TOWN BUDGET			$842,283.56	

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

13

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
INCOME					
20000 · HIGHWAY REVENUE					
4421 · Highway Grants Net Reimbursmnts	31,789.11	10,000.00	317.89%	22,000.00	Grants applied for and received
4424 · Highway-State Aid Class 2&3	71,296.42	65,000.00	109.69%	142,300.00	4 payments this year as opposed to 2
4426 · Highway-Road Overweight Permits	170.00	150.00	113.33%	150.00	
Total 20000 · HIGHWAY REVENUE	**103,255.53**	**75,150.00**	**137.4%**	**164,450.00**	
EXPENSE					
20010 · HIGHWAY DEPARTMENT EXPENDITURES					
20150 · AGGREGATE					
6241 · Ditching Stone Expense	11,655.00	12,000.00	97.13%	15,000.00	
6242 · Crushed Stone Exp 1.5" or 3/4"	20,016.00	20,000.00	100.08%	15,000.00	
6243 · Gravel Expense	40,632.00	60,000.00	67.72%	40,000.00	
Total 20150 · AGGREGATE	**72,303.00**	**92,000.00**	**78.59%**	**70,000.00**	
20200 · MATERIALS					
6070 · Black Top Maintenance	16,645.45	14,000.00	118.9%	5,000.00	Tools were needed for speed hump install
6080 · Culverts	24,642.00	20,000.00	123.21%	20,000.00	
6081 · Concrete Headers	0.00	0.00	0.0%	0.00	
6490 · Road Signs	2,348.87	1,000.00	234.89%	2,500.00	Unexpected expense speed hump signs
6502 · Chloride Expense	29,184.23	36,500.00	79.96%	18,250.00	
6503 · Hydro-Seeder Expense	3,771.56	1,500.00	251.44%	1,500.00	
6510 · Winter Salt Expense	32,512.88	27,000.00	120.42%	30,000.00	
6515 · Winter Sand Expense	121,230.00	90,000.00	134.7%	90,000.00	
Total 20200 · MATERIALS	**230,334.99**	**190,000.00**	**121.23%**	**167,250.00**	

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
20250 · WORKWEAR					
6550 · Uniforms	5,000.00	5,000.00	100.0%	4,000.00	
6552 · Boot Reimbursement	0.00	0.00	0.0%	0.00	
6555 · Protective Gear	535.37	500.00	107.07%	500.00	
Total 20250 · WORKWEAR	**5,535.37**	**5,500.00**	**100.64%**	**4,500.00**	
20300 · ADMINISTRATIVE EXPENSES					
6150 · Equipment Rental	0.00	0.00	0.0%	0.00	
6220 · General Liability (PACIF) Highw	6,705.73	11,000.00	60.96%	4,200.00	
6230 · Highway Training Expense	5,131.36	5,000.00	102.63%	0.00	
6270 · Office Supplies - Archived	280.16	0.00	100.0%	0.00	
6280 · Outside Contract-Highway	10,695.00	15,000.00	71.3%	15,000.00	
6282 · Legal - Highway	0.00	0.00	0.0%	0.00	
6285 · Mileage Reimbursement-Highway	2,676.17	2,000.00	133.81%	2,500.00	
6286 · Hwy Purchase Reimb - Archived	0.00	0.00	0.0%	0.00	
6520 · Permits State of Vermont	2,050.00	350.00	585.71%	700.00	3 year permit stormwater operating
6560 · Road Crew Hire Ad	0.00	0.00	0.0%	0.00	
Total 20300 · ADMINISTRATIVE EXPENSES	**27,538.42**	**33,350.00**	**82.57%**	**22,400.00**	
20400 · PAYROLL HIGHWAY					
20401 · STANDARD PAYROLL - HIGHWAY					
6301 · Salaries & Wages Highway	245,751.65	252,000.00	97.52%	330,000.00	
6356 · Vacations - Highway	8,996.63	7,100.00	126.71%	0.00	Moved to be included Salaries and Wages
6357 · Sick Time Highway	4,302.82	5,800.00	74.19%	0.00	Moved to be included Salaries and Wages
6358 · Personal - Highway	12,777.87	14,500.00	88.12%	0.00	Moved to be included Salaries and Wages

15

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
Total 20401 · STANDARD PAYROLL - HIGHWAY	**271,828.97**	**279,400.00**	**97.29%**	**330,000.00**	
20500 · BENEFITS HIGHWAY					
6340 · Health Insurance-Highway	116,559.81	170,000.00	68.57%	140,600.00	
6350 · Life Ins & STD - Highway	2,146.35	386.00	556.05%	1,820.00	UNDER BUDGETED
6351 · Retirement VMERS - Highway	44,503.45	36,000.00	123.62%	48,000.00	
Total 20500 · BENEFITS HIGHWAY	**163,209.61**	**206,386.00**	**79.08%**	**190,420.00**	
6321 · QuickBooks Fees - Highway	331.00	1,040.00	31.83%	0.00	
6353 · Workmans Comp - Highway	19,118.21	20,635.00	92.65%	20,000.00	
6354 · Unemployment Insurance-Highway	318.00	289.00	110.04%	460.00	
Total 20400 · PAYROLL HIGHWAY	**454,805.79**	**507,750.00**	**89.57%**	**540,880.00**	
20600 · EQUIPMENT ACCOUNT					
6820 · Equipment Use Summer Roads	375,645.88	414,000.00	90.74%	275,508.00	
6860 · WR-Town Roads Plowing	74,140.00	44,000.00	168.5%	47,772.00	
6880 · WR-Town Roads Sanding	60,560.00	30,000.00	201.87%	36,720.00	
Total 20600 · EQUIPMENT ACCOUNT	**510,345.88**	**488,000.00**	**104.58%**	**360,000.00**	
Total 20010 · HIGHWAY DEPARTMENT EXPENDITURES	**1,300,863.45**	**1,316,600.00**	**98.81%**	**1,165,030.00**	
Total Expense	**1,300,863.45**	**1,316,600.00**	**98.81%**	**1,165,030.00**	
Net Income	**-1,197,607.92**	**-1,241,450.00**	**96.47%**	**-1,000,580.00**	
CAPITAL EQUIPMENT FUND		**50,000.00**		**50,000.00**	
TOTAL HIGHWAY BUDGET		**1,291,450.00**		**-1,050,580.00**	

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
INCOME					
20000 · HIGHWAY REVENUE					
4421 · Highway Grants Net Reimbursmnts	31,789.11	10,000.00	317.89%	22,000.00	Grants applied for and received
4424 · Highway-State Aid Class 2&3	71,296.42	65,000.00	109.69%	142,300.00	4 payments this year as opposed to 2
4426 · Highway-Road Overweight Permits	170.00	150.00	113.33%	150.00	
Total 20000 · HIGHWAY REVENUE	**103,255.53**	**75,150.00**	**137.4%**	**164,450.00**	
EXPENSE					
20010 · HIGHWAY DEPARTMENT EXPENDITURES					
20150 · AGGREGATE					
6241 · Ditching Stone Expense	11,655.00	12,000.00	97.13%	15,000.00	
6242 · Crushed Stone Exp 1.5" or 3/4"	20,016.00	20,000.00	100.08%	15,000.00	
6243 · Gravel Expense	40,632.00	60,000.00	67.72%	40,000.00	
Total 20150 · AGGREGATE	**72,303.00**	**92,000.00**	**78.59%**	**70,000.00**	
20200 · MATERIALS					
6070 · Black Top Maintenance	16,645.45	14,000.00	118.9%	5,000.00	Tools were needed for speed hump install
6080 · Culverts	24,642.00	20,000.00	123.21%	20,000.00	
6081 · Concrete Headers	0.00	0.00	0.0%	0.00	
6490 · Road Signs	2,348.87	1,000.00	234.89%	2,500.00	Unexpected expense speed hump signs
6502 · Chloride Expense	29,184.23	36,500.00	79.96%	18,250.00	
6503 · Hydro-Seeder Expense	3,771.56	1,500.00	251.44%	1,500.00	
6510 · Winter Salt Expense	32,512.88	27,000.00	120.42%	30,000.00	
6515 · Winter Sand Expense	121,230.00	90,000.00	134.7%	90,000.00	
Total 20200 · MATERIALS	**230,334.99**	**190,000.00**	**121.23%**	**167,250.00**	

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
20250 · WORKWEAR					
6550 · Uniforms	5,000.00	5,000.00	100.0%	4,000.00	
6552 · Boot Reimbursement	0.00	0.00	0.0%	0.00	
6555 · Protective Gear	535.37	500.00	107.07%	500.00	
Total 20250 · WORKWEAR	**5,535.37**	**5,500.00**	**100.64%**	**4,500.00**	
20300 · ADMINISTRATIVE EXPENSES					
6150 · Equipment Rental	0.00	0.00	0.0%	0.00	
6220 · General Liability (PACIF) Highw	6,705.73	11,000.00	60.96%	4,200.00	
6230 · Highway Training Expense	5,131.36	5,000.00	102.63%	0.00	
6270 · Office Supplies - Archived	280.16	0.00	100.0%	0.00	
6280 · Outside Contract-Highway	10,695.00	15,000.00	71.3%	15,000.00	
6282 · Legal - Highway	0.00	0.00	0.0%	0.00	
6285 · Mileage Reimbursement-Highway	2,676.17	2,000.00	133.81%	2,500.00	
6286 · Hwy Purchase Reimb - Archived	0.00	0.00	0.0%	0.00	
6520 · Permits State of Vermont	2,050.00	350.00	585.71%	700.00	3 year permit stormwater operating
6560 · Road Crew Hire Ad	0.00	0.00	0.0%	0.00	
Total 20300 · ADMINISTRATIVE EXPENSES	**27,538.42**	**33,350.00**	**82.57%**	**22,400.00**	
20400 · PAYROLL HIGHWAY					
20401 · STANDARD PAYROLL - HIGHWAY					
6301 · Salaries & Wages Highway	245,751.65	252,000.00	97.52%	330,000.00	
6356 · Vacations - Highway	8,996.63	7,100.00	126.71%	0.00	Moved to be included Salaries and Wages
6357 · Sick Time Highway	4,302.82	5,800.00	74.19%	0.00	Moved to be included Salaries and Wages
6358 · Personal - Highway	12,777.87	14,500.00	88.12%	0.00	Moved to be included Salaries and Wages

HIGHWAY
2025 ACTUAL/BUDGET - 2026 BUDGET COMPARISON

	2025 ACTUAL	2025 BUDGET	%	2026 BUDGET	NOTES
Total 20401 · STANDARD PAYROLL - HIGHWAY	**271,828.97**	**279,400.00**	**97.29%**	**330,000.00**	
20500 · BENEFITS HIGHWAY					
6340 · Health Insurance-Highway	116,559.81	170,000.00	68.57%	140,600.00	
6350 · Life Ins & STD - Highway	2,146.35	386.00	556.05%	1,820.00	UNDER BUDGETED
6351 · Retirement VMERS - Highway	44,503.45	36,000.00	123.62%	48,000.00	
Total 20500 · BENEFITS HIGHWAY	**163,209.61**	**206,386.00**	**79.08%**	**190,420.00**	
6321 · QuickBooks Fees - Highway	331.00	1,040.00	31.83%	0.00	
6353 · Workmans Comp - Highway	19,118.21	20,635.00	92.65%	20,000.00	
6354 · Unemployment Insurance-Highway	318.00	289.00	110.04%	460.00	
Total 20400 · PAYROLL HIGHWAY	**454,805.79**	**507,750.00**	**89.57%**	**540,880.00**	
20600 · EQUIPMENT ACCOUNT					
6820 · Equipment Use Summer Roads	375,645.88	414,000.00	90.74%	275,508.00	
6860 · WR-Town Roads Plowing	74,140.00	44,000.00	168.5%	47,772.00	
6880 · WR-Town Roads Sanding	60,560.00	30,000.00	201.87%	36,720.00	
Total 20600 · EQUIPMENT ACCOUNT	**510,345.88**	**488,000.00**	**104.58%**	**360,000.00**	
Total 20010 · HIGHWAY DEPARTMENT EXPENDITURES	**1,300,863.45**	**1,316,600.00**	**98.81%**	**1,165,030.00**	
Total Expense	**1,300,863.45**	**1,316,600.00**	**98.81%**	**1,165,030.00**	
Net Income	**-1,197,607.92**	**-1,241,450.00**	**96.47%**	**-1,000,580.00**	
CAPITAL EQUIPMENT FUND		**50,000.00**		**50,000.00**	
TOTAL HIGHWAY BUDGET		**1,291,450.00**		**-1,050,580.00**	

Equipment Account of Marlboro, VT
EXPENSES PREVIOUS YEAR COMPARISON
January 2025 through December 2026

19

Expense	2025 ACTUAL	2025 BUDGET	% of Budget	2026 BUDGET	2025 ACTUAL NOTES
53000 · SHOP/GARAGE SUPPLIES					
53001 · Acetylene & Oxygen	0.00	0.00	0.0%	0.00	
53002 · Shop Tools	4,049.25	4,000.00	101.23%	4,000.00	
53003 · Shop Supplies	10,936.54	8,350.00	130.98%	8,350.00	
53004 · Road Work Signage	0.00	0.00	0.0%		
53005 · Highway Property Expenses	0.00	0.00	0.0%	3,000.00	
53006 · Office Supplies	881.43	500.00	176.29%	800.00	
Total 53000 · SHOP/GARAGE SUPPLIES	**15,867.22**	**12,850.00**	**123.48%**	**16,150.00**	
54000 · GARAGE REPAIRS & MAINTENANCE					
54001 · Garage Building Repairs	3,815.50	0.00	100.0%	8,000.00	2026 NEW GARAGE DOOR NEEDED
Total 54000 · GARAGE REPAIRS & MAINTENANCE	**3,815.50**	**0.00**	**100.0%**	**8,000.00**	
55000 · NEW EQUIPMENT					
55001 · 2014 Western Star (Loan)	14,103.89	15,300.00	92.18%	15,300.00	
55003 · 2023 Grader (Loan)	82,679.37	82,700.00	99.98%	82,679.37	
55004 · Case Loader (Loan)	22,414.97	22,500.00	99.62%	22,000.00	
55005 · Hydrolic Hosemaker	0.00	0.00	0.0%	0.00	
55006 · Hydroseeder	0.00	0.00	0.0%	0.00	
55007 · Pressure Washer	0.00	0.00	0.0%	0.00	
55008 · Trailer-20 Ton (FEMA)	0.00	0.00	0.0%		
55009 · Wood Chipper	0.00	0.00	0.0%	0.00	

Equipment Account of Marlboro, VT
EXPENSES PREVIOUS YEAR COMPARISON
January 2025 through December 2026

20

	2025 ACTUAL	2025 BUDGET	% of Budget	2026 BUDGET	2025 ACTUAL NOTES
55010 · Calcium Cloride Pump	0.00	0.00	0.0%	0.00	
55011 · Chainsaw Purchase	0.00	0.00	0.0%	0.00	
55012 · Radio/Pager	11,445.08	11,000.00	104.05%	585.00	
Total 55000 · NEW EQUIPMENT	**130,643.31**	**131,500.00**	**99.35%**	**120,564.37**	
56000 · EQUIPMENT MAINTENANCE					
55015 · Outside Equipment/Truck Repair	58,202.80	5,000.00	1,164.06%	15,000.00	TWO UNEXPECTED TRUCK REPAIRS TOTALING $35,118.60
56001 · Glass Replacement /Windshields	0.00	500.00	0.0%	500.00	
56002 · Lubrication	2,241.06	1,600.00	140.07%	1,600.00	
56003 · Parts Maintenance	24,624.49	27,000.00	91.2%	22,000.00	
56004 · Parts Repairs	30,277.79	45,000.00	67.28%	35,000.00	
56006 · Plow parts	10,603.00	2,500.00	424.12%	2,500.00	PLOW BLADES INCREASES THE SPEND
56007 · Tire Chains	5,402.33	4,000.00	135.06%	0.00	
56009 · Tires	8,721.30	10,000.00	87.21%	10,000.00	
56010 · DEF - (Diesel Exhaust Fluid)	1,519.99	1,500.00	101.33%	1,800.00	
56011 · Undercoating	390.11	500.00	78.02%	500.00	
56012 · Towing	0.00	1,500.00	0.0%	1,500.00	
56013 · Safety Equip for trucks	0.00			0.00	
56014 · Vehicle Registrations	71.00	500.00	14.2%	100.00	
56016 · Cutting Edges	7,970.50	8,000.00	99.63%	10,000.00	
62600 · Equipment Rental	0.00	0.00	0.0%	0.00	
Total 56000 · EQUIPMENT MAINTENANCE	**150,024.37**	**107,600.00**	**139.43%**	**100,500.00**	
58000 · FUEL - VEHICLES					

Equipment Account of Marlboro, VT
EXPENSES PREVIOUS YEAR COMPARISON
January 2025 through December 2026

21

	2025 ACTUAL	2025 BUDGET	% of Budget	2026 BUDGET	2025 ACTUAL NOTES
58001 · Diesel Fuel/Purchase	74,008.63	50,000.00	148.02%	70,000.00	
58002 · Gasoline Purchase	858.89	1,600.00	53.68%	500.00	
Total 58000 · FUEL - VEHICLES	**74,867.52**	**51,600.00**	**145.09%**	**70,500.00**	
63300 · Insurance Expense					
63310 · General Liability Ins. (PACIF)	10,702.53	10,100.00	105.97%	20,000.00	
Total 63300 · Insurance Expense	**10,702.53**	**10,100.00**	**105.97%**	**20,000.00**	
70000 · UTILITIES					
50007 · Fire Alarm & Extinguishers	128.00	250.00	51.2%	250.00	
70001 · Bottled Water	119.84	400.00	29.96%	200.00	
70002 · Electric	1,791.81	850.00	210.8%	2,000.00	
70003 · Furnance Maintenance	0.00	0.00	0.0%	0.00	
70004 · Garage Dumpster	2,275.93	1,500.00	151.73%	2,700.00	INCREASE IN COST WITH CASELLS
70005 · Heating Oil	2,696.10	3,800.00	70.95%	3,800.00	
70006 · Post Office Box Rent	88.00	85.00	103.53%	90.00	
70007 · Septic Pumping	1,187.50	2,300.00	51.63%	2,300.00	
70008 · Telephone/Internet Expense	3,040.18	2,800.00	108.58%	3,060.00	
70009 · Road Foreman Phone	514.30	400.00	128.58%	576.00	
Total 70000 · UTILITIES	**11,841.66**	**12,385.00**	**95.61%**	**14,976.00**	
95000 · BANKING - COMMUNITY BANK					
95002 · Bank Fees	72.00			0.00	
Total 95000 · BANKING - COMMUNITY BANK	72.00			0.00	
TOTAL EXPENSE	**397,834.11**	**326,035.00**	**122.02%**	**350,690.37**	