# 2026
# Town of Marlboro, Vermont
## Preliminary Town & Highway Budget
January 17, 2026

## 2025 INCOME VS EXPENSE

| 2025 | INCOME | EXPENSE | MONTHLY DIFFERENCE | BALANCE |
|---|---|---|---|---|
| DUE TO THE SCHOOL DISTRICT FY25 | | (480,862.00) | | |
| JANUARY | 34,550.41 | 157,197.24 | (122,646.83) | (603,508.83) |
| FEBRUARY | 70,307.12 | 164,445.22 | (94,138.10) | (697,646.93) |
| MARCH | 34,717.22 | 169,648.93 | (134,931.71) | (832,578.64) |
| APRIL | 606,094.77 | 692,950.20 | (86,855.43) | (919,434.07) |
| MAY | 167,128.04 | 159,809.35 | 7,318.69 | (912,115.38) |
| JUNE | 130,430.93 | 173,456.68 | (43,025.75) | (955,141.13) |
| JULY | 113,714.96 | 121,532.65 | (7,817.69) | (962,958.82) |
| AUGUST | 411,712.39 | 150,779.12 | 260,933.27 | (702,025.55) |
| SEPTEMBER | 572,058.47 | 2,594,382.70 | (2,022,324.23) | (2,724,349.78) |
| OCTOBER | 2,808,025.88 | 225,744.77 | 2,582,281.11 | (142,068.67) |
| NOVEMBER | 105,248.20 | 109,554.00 | (4,305.80) | (146,374.47) |
| DECEMBER | 35,334.88 | 245,198.68 | (209,863.80) | (356,238.27) |
| DUE TO THE SCHOOL DISTRICT FY26 | | 1,691,149.28 | (1,691,149.28) | (2,047,387.55) |
| TOTAL INCOME VS EXPENSE | 5,089,323.27 | 4,964,699.54 | | |
| | CASH FLOW DEFICIT | | | (2,047,387.55) |
| | WORKING FUNDS | | | 2,268,863.44 |
| | 2025 YEARLY SURPLUS (MORE INCOME THAN EXPENSE) | | | 221,475.89 |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| **EXPENSE** | | | | | |
| **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 | |
| 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** | |
| **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 | |
| **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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| 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 | |
| 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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| **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 | |
| 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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| 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** | | | | | |
| 5212 · Other Paid Town Officers | 54.02 | 0.00 | 100.0% | 1,000.00 | |
| **Total 11620 · OTHER PAID OFFICERS** | **54.02** | **0.00** | **100.0%** | **1,000.00** | |
| **11700 · TOWN MUNICIPALITY EXPENSES** | | | | | |
| 5010 · Animal Resource Fund (ARF) | 1,034.90 | 408.00 | 253.65% | 408.00 | BEHIND ONE YEAR SO 2 YEARS SHOW |
| 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% | 500.00 | |
| 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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| 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 | |
| 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 | |
| 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** | **24,364.96** | **24,408.00** | **99.82%** | **25,508.00** | |
| **11800 · TOWN HOUSE** | | | | | |
| 5611 · Electric-Town House Net Solar | 0.00 | 100.00 | 0.0% | 50.00 | |
| 5800 · Town House Restoration | 0.00 | 0.00 | 0.0% | 0.00 | |
| **Total 11800 · TOWN HOUSE** | **0.00** | **100.00** | **0.0%** | **50.00** | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| **11900 · INSURANCE** | | | | | |
| 5027 · Bonding Insurance | 477.75 | 31.00 | 1,541.13% | 500.00 | |
| 5028 · VLCT & PACIF DUES | 11,907.48 | 3,300.00 | 360.83% | 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 | 19,951.81 | 15,765.08 | 126.56% | 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 | |
| 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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| 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** | |
| **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 | |

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

| | 2025 ACTUAL | 2025 BUDGET | % BUDGET | 2026 BUDGET | NOTES |
|---|---|---|---|---|---|
| **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 | 494.28 | 280.00 | 176.53% | 400.00 | |
| 5026 · Bank Late fees/Interest Due | 0.00 | 100.00 | 0.0% | 0.00 | |
| **Total 11970 · BANKING EXPENSES** | **494.28** | **380.00** | **130.07%** | **400.00** | |
| **5200 · PAYROLL TOWN** | | | | | |
| 5201 · Salaries & Wages Previous Years | 0.00 | 0.00 | 0.0% | 0.00 | |
| **Total 5200 · PAYROLL TOWN** | **0.00** | **0.00** | **0.0%** | **0.00** | |
| **Total 10005 · TOWN EXPENDITURES** | **618,479.39** | **676,836.08** | **91.38%** | **761,339.68** | |
| **Total Expense** | **618,479.39** | **676,836.08** | **91.38%** | **761,339.68** | |
| **CAPITAL BUILDING REPAIR FUNDS** | | | | **15,000.00** | |
| **TOTAL EXPENSE** | **618,479.39** | **676,836.08** | **91.38%** | **$776,110.68** | |

# Highway
## 2026 Budget With Previous Years Comparisons
### January 2025 through December 2026

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | Budget |
|---|---|---|---|---|
| **Ordinary Income/Expense** | | | | |
| **INCOME** | | | | |
| **20000 · HIGHWAY REVENUE** | | | | |
| 4421 · Highway Grants Net Reimbursmnts | 31,789.11 | 10,000.00 | 317.89% | 22,000.00 |
| 4424 · Highway-State Aid Class 2&3 | 71,296.42 | 65,000.00 | 109.69% | 142,300.00 |
| 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** |
| Total Income | 103,255.53 | 75,150.00 | 137.4% | 164,450.00 |
| **Gross Profit** | **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** |

# Highway
## 2026 Budget With Previous Years Comparisons
### January 2025 through December 2026

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | Budget |
|---|---|---|---|---|
| **20200 · MATERIALS** | | | | |
| 6070 · Black Top Maintenance | 16,645.45 | 14,000.00 | 118.9% | 5,000.00 |
| 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 |
| 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 | 127,670.00 | 90,000.00 | 141.86% | 90,000.00 |
| **Total 20200 · MATERIALS** | **236,774.99** | **190,000.00** | **124.62%** | **167,250.00** |
| **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** | | | | |

# Highway
## 2026 Budget With Previous Years Comparisons
### January 2025 through December 2026

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | Budget |
|---|---|---|---|---|
| 6150 · Equipment Rental | 0.00 | 0.00 | 0.0% | 0.00 |
| 6220 · General Liability (PACIF) Highw | -13,528.20 | 11,000.00 | -122.98% | 4,200.00 |
| 6230 · Highway Training Expense | 5,131.36 | 5,000.00 | 102.63% | 0.00 |
| 6262 · Charges due to General Fund | 0.00 | 0.00 | 0.0% | |
| 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 |
| 6560 · Road Crew Hire Ad | 0.00 | 0.00 | 0.0% | 0.00 |
| **Total 20300 · ADMINISTRATIVE EXPENSES** | **7,304.49** | **33,350.00** | **21.9%** | **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 |
| 6303 · Child Support | 0.00 | | | 0.00 |

# Highway
## 2026 Budget With Previous Years Comparisons
### January 2025 through December 2026

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | Budget |
|---|---|---|---|---|
| 6356 · Vacations - Highway | 8,996.63 | 7,100.00 | 126.71% | 0.00 |
| 6357 · Sick Time Highway | 4,302.82 | 5,800.00 | 74.19% | 0.00 |
| 6358 · Personal - Highway | 12,777.87 | 14,500.00 | 88.12% | 0.00 |
| **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 |
| 6351 · Retirement VMERS - Highway | 44,503.45 | 36,000.00 | 123.62% | 48,000.00 |
| 6359 · Personal - WR - Archived | 0.00 | 0.00 | 0.0% | 0.00 |
| **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 | 10,316.84 | 20,635.00 | 50.0% | 20,000.00 |
| 6354 · Unemployment Insurance-Highway | 318.00 | 289.00 | 110.04% | 460.00 |
| **Total 20400 · PAYROLL HIGHWAY** | **446,004.42** | **507,750.00** | **87.84%** | **540,880.00** |
| **20600 · EQUIPMENT ACCOUNT** | | | | |
| 6820 · Equipment Use Summer Roads | 375,645.88 | 414,000.00 | 90.74% | 275,508.00 |

# Highway
## 2026 Budget With Previous Years Comparisons
### January 2025 through December 2026

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | Budget |
|---|---|---|---|---|
| 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** | **1,278,268.15** | **1,316,600.00** | **97.09%** | **1,165,030.00** |
| **Total Expense** | **1,278,268.15** | **1,316,600.00** | **97.09%** | **1,165,030.00** |
| **Net Ordinary Income** | **-1,175,012.62** | **-1,241,450.00** | **94.65%** | **-1,000,580.00** |
| **Net Income** | **-1,175,012.62** | **-1,241,450.00** | **94.65%** | **-1,000,580.00** |
| **CAPITAL EQUIPMENT FUND** | | | | **50,000.00** |
| **TOTAL HIGHWAY BUDGET** | | | | **1,050,580.00** |

# Equipment Account of Marlboro, VT

## EXPENSES PREVIOUS YEAR COMPARISON

January 2025 through December 2026

| 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

| | 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

| | 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) | 24,429.06 | 10,100.00 | 241.87% | 20,000.00 | |
| **Total 63300 · Insurance Expense** | **24,429.06** | **10,100.00** | **241.87%** | **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** | **411,560.64** | **326,035.00** | **126.23%** | **350,690.37** | |

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

| | 2025 ACTUAL | 2025 BUDGET | % of Budget | 2026 BUDGET | 2025 ACTUAL NOTES |
|---|---|---|---|---|---|
| INITIAL DEFICIT | 85,525.64 | | | | |
| UNEXPECTED TRUCK REPAIR | -35,118.68 | | | | |
| TOTAL DEFICIT | 50,406.96 | | | | |