FUNDS/ASSETS

General Fund	$48,114.61	
Equipment Account	$109,273.34	Grader payment of 82k pending in August
Transfer Fund	$40,996.17	
TAN Investment Fund	$25,356.40	
CD's	$0.00	
Totals	**$223,740.52**	

TOWN LIABILITY

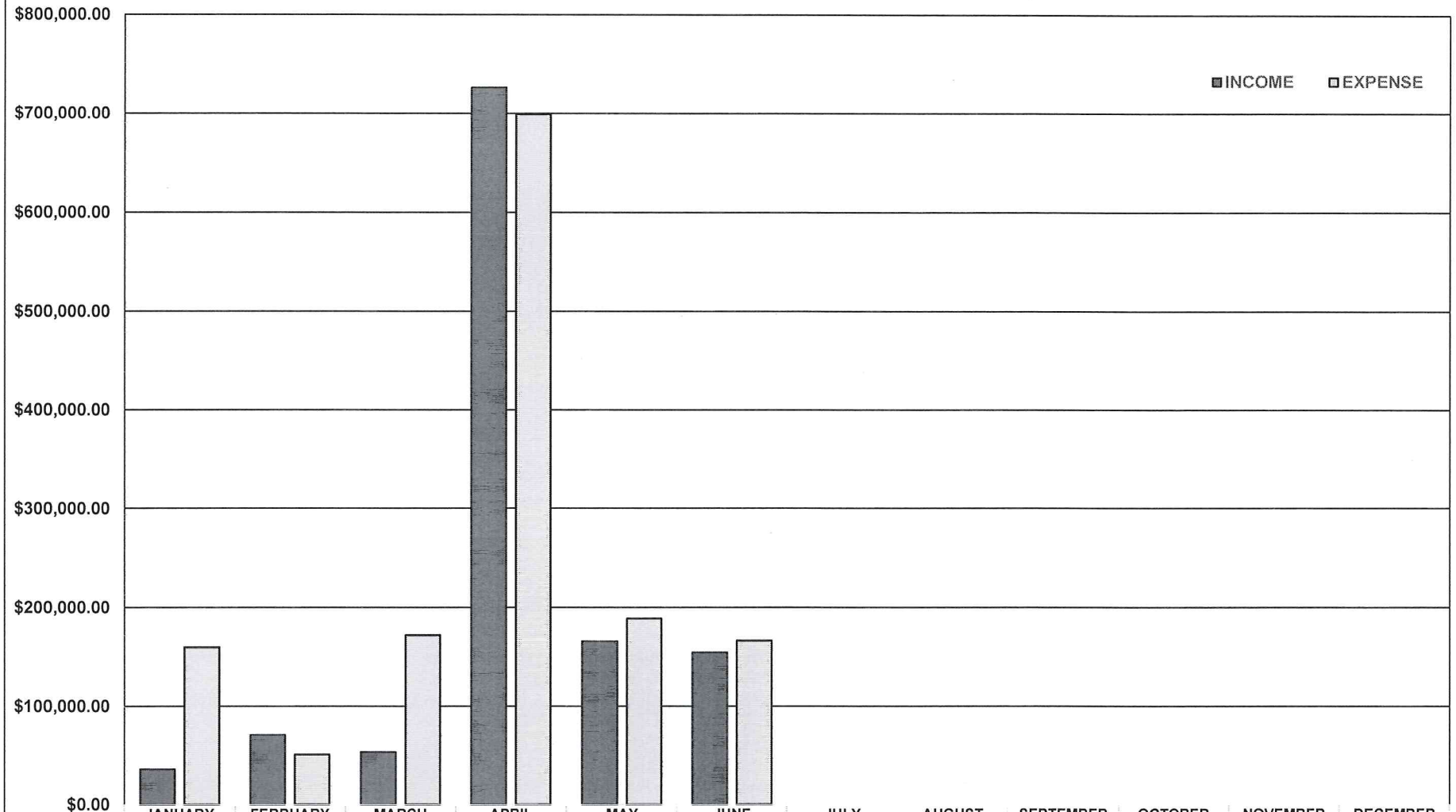
Name	Principal	Yearly Payments	Maturity Date
2023 Grader	$221,396.97	$82,679.37	August 30, 2027
2014 Western Star	$25,734.10	$15,316.44	July 30, 2027
2022 Case Loader	$21,146.20	$22,837.90	June 30, 2027
TAN Loan	$774,643.61	$800,000.00	December 31, 2025
Total	**$1,042,920.88**	**$920,833.71**	

Cash Flow-Deficit

The Town of Marlboro hereby certifies that on the basis of the facts and circumstances now in existence and herein set forth, it is not expected that the proceeds of this issue of tax or revenue anticipation note(s) will be used in a manner that would cause such note(s) to be an "arbitrage bond" within the meaning to Sections 103(d) and 148(a) of the United States Internal Revenue Code of 1986 and the Regulations promulgated thereunder. The note(s) is to be issued to finance the total maximum anticipated cumulative cash flow deficit, which is estimated to be as follows:

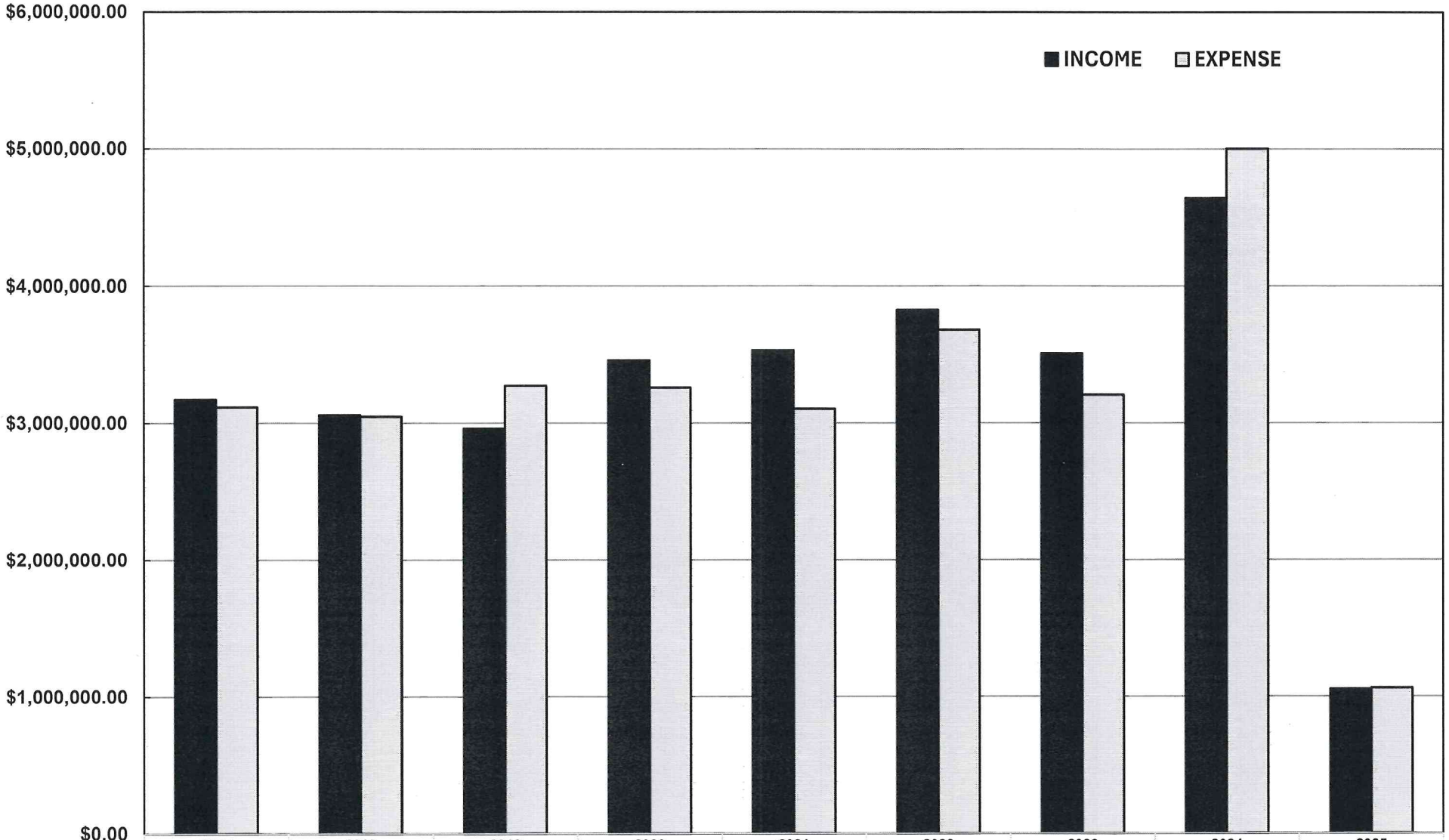
Month (1)		Estimated Expenses (2)		Estimated Receipts (3)		Monthly Surplus or Deficit		Cumulative Surplus or Deficit	
							$	(774,644)	(4)
April 25	$	699,091	$	726,207	$	27,115	$	-747528.38	
May 25	$	188,897	$	165,723	$	(23,174)	$	-770702.20	
June 25	$	166,562	$	154,492	$	(12,070)	$	-782772.29	
July 24	$	143,418	$	167,632	$	24,214	$	-758558.19	
August 24	$	96,548	$	69,812	$	(26,736)	$	-785294.42	
September 24	$	137,730	$	1,004,125	$	866,396	$	81101.14	
October 24	$	1,114,059	$	3,066,769	$	1,952,710	$	2033810.68	
November 24	$	1,712,487	$	166,945	$	(1,545,542)	$	488268.91	
December 24	$	279,460	$	160,761	$	(118,699)	$	369569.99	
January 25	$	160,083	$	35,849	$	(124,234)	$	245335.99	
February 25	$	50,726	$	70,585	$	19,859	$	265194.65	
March 25	$	172,104	$	53,376	$	(118,728)	$	146466.65	
Maximum cumulative cash flow deficit							$	785,294	(5)
Working Capital Reserve							+	223,741	(6)
Total maximum anticipated cumulative cash flow deficit							**$**	**1,009,035**	

2025 MONTHLY - TOWN AND HIGHWAY INCOME EXPENSE



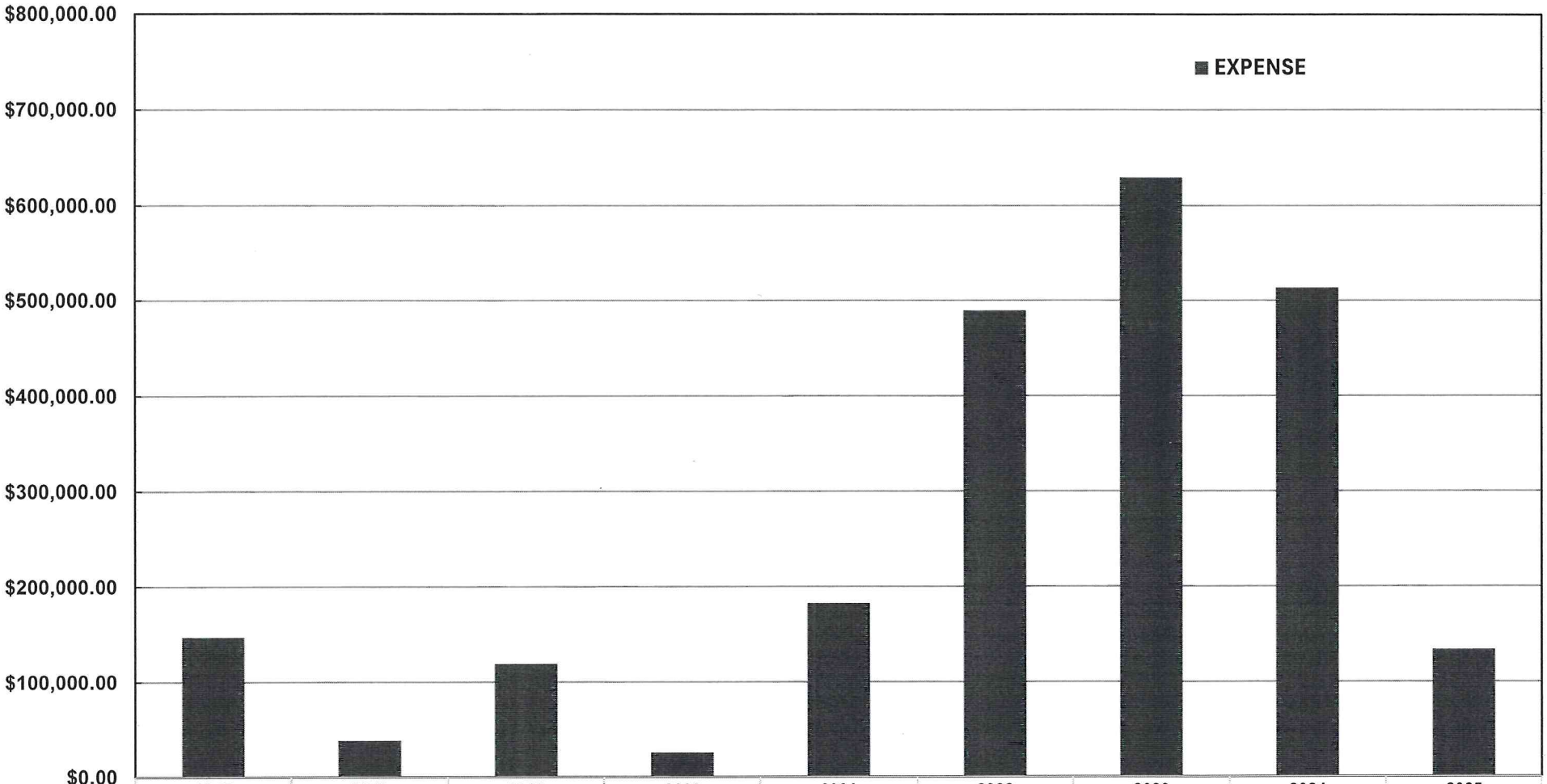
	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
INCOME	$35,849.00	$70,585.00	$53,376.00	$726,206.65	$165,722.72	$154,492.12	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
EXPENSE	$160,083.00	$50,726.00	$172,104.00	$699,091.42	$188,896.54	$166,562.21	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

YEARLY TOWN & HIGHWAY COMPARISONS



	2017	2018	2019	2020	2021	2022	2023	2024	2025
INCOME	$3,170,273.02	$3,056,290.18	$2,959,248.35	$3,452,925.93	$3,528,428.56	$3,823,963.38	$3,504,251.40	$4,641,593.21	$1,052,503.15
EXPENSE	$3,115,303.87	$3,046,945.82	$3,268,660.78	$3,255,962.54	$3,103,653.38	$3,680,233.86	$3,204,507.33	$5,002,027.24	$1,060,963.33

EQUIPMENT ACCOUNT PREVIOUS YEAR COMPARISONS



	2017	2018	2019	2020	2021	2022	2023	2024	2025
EXPENSE	$147,399.36	$38,407.78	$119,448.93	$25,707.24	$182,718.14	$489,604.27	$629,407.44	$513,035.92	$134,088.00

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Income				
10000 · PROPERTY TAX REVENUE				
4210 · Property Tax Revenue	778.38	0.00	100.0%	
4250 · Tax Bill Copy Fees	0.00	0.00	0.0%	
4260 · Property Tax Adjustment	0.00	0.00	0.0%	
Total 10000 · PROPERTY TAX REVENUE	778.38	0.00	100.0%	
10002 · DELINQUENT TAX REVENUE				
4220 · Delinquent Tax Income	173,416.16	0.00	100.0%	
4230 · Delinquint Tax Penalty/Fee Inc	7,185.75	0.00	100.0%	
4240 · Delinquent Tax Interest Income	22,474.15	0.00	100.0%	
Total 10002 · DELINQUENT TAX REVENUE	203,076.06	0.00	100.0%	
10003 · TOWN REVENUE				
10004 · TOWN CLERKS				
4311 · Fees and Licenses	7,777.00	0.00	100.0%	
4360 · Valsoft (Cott Systems)	601.00	0.00	100.0%	
4416 · 2024 Elections Grant	0.00	0.00	0.0%	
Total 10004 · TOWN CLERKS	8,378.00	0.00	100.0%	
10006 · LISTERS				
4320 · State Reappraisal Income-Yearly	5,720.50	0.00	100.0%	
4325 · Listers Cont Education - State	673.00	0.00	100.0%	
Total 10006 · LISTERS	6,393.50	0.00	100.0%	
10007 · ZONING				

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
4312 · Zoning Fees	2,265.00	0.00	100.0%	
Total 10007 · ZONING	2,265.00	0.00	100.0%	
10008 · OTHER REVENUES TO TOWN				
4301 · Pilot Payment	0.00	0.00	0.0%	
4306 · Liens/ Releases- State	5,117.00	0.00	100.0%	
4308 · Current Use / Hold Harmless	0.00	0.00	0.0%	
4310 · Vermont Civil Fees Income	4,353.00	0.00	100.0%	
4334 · National Grid Income	0.00	0.00	0.0%	
4335 · Rental Income	7,485.00	0.00	100.0%	
4336 · Bank Interest Income	2,892.61	0.00	100.0%	
4337 · Bounced Check Fee Income	0.00	0.00	0.0%	
4436 · Hogback Trail Allocation	0.00	3,000.00	0.0%	
4821 · King Cemetery Income	15,550.00	20,000.00	77.8%	
4823 · Clark Warren Cemetery Income	0.00	0.00	0.0%	
4825 · Mary Hinkley Fund Income	0.00	0.00	0.0%	
4826 · Marlboro Town Park Income	241.97			
Total 10008 · OTHER REVENUES TO TOWN	35,639.58	23,000.00	155.0%	
4330 · Education Fund Income	0.00	0.00	0.0%	
4331 · Loan Funds Income	916,309.87	0.00	100.0%	
4413 · MERP Grant	0.00	0.00	0.0%	
4824 · Carroll Family Plot Funds	0.00	0.00	0.0%	
Total 10003 · TOWN REVENUE	968,985.95	23,000.00	4213.0%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
20000 · HIGHWAY REVENUE				
4421 · Highway Grants / Reimbursements	19,789.11	10,000.00	197.9%	
4424 · Highway-State Aid Class 2&3	0.00	65,000.00	0.0%	
4426 · Highway-Road Overweight Permits	150.00	150.00	100.0%	
Total 20000 · HIGHWAY REVENUE	19,939.11	75,150.00	26.5%	
Total Income	1,192,779.50	98,150.00	1215.3%	
Expense				
10005 · TOWN EXPENDITURES				
10009 · CAPITAL FUNDS - TOWN				
5005 · Capital Building Funding	0.00	15,000.00	0.0%	
Total 10009 · CAPITAL FUNDS - TOWN	0.00	15,000.00	0.0%	
10010 · RESTRICTED FUNDS				
5029 · Mary Hinkley Fund Dispursements	241.97	600.00	40.3%	
Total 10010 · RESTRICTED FUNDS	241.97	600.00	40.3%	
10020 · EDUCATION				
5095 · Education Spending	480,862.16	2,900,900.00	16.6%	
Total 10020 · EDUCATION	480,862.16	2,900,900.00	16.6%	
10100 · CEMETERIES				
5011 · Center Cemetery Expense	375.00	4,400.00	8.5%	
5012 · King Cemetery Expense	3,388.63	7,400.00	45.8%	
5013 · Clark Warren Cemetery Expense	250.00	4,400.00	5.7%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Total 10100 · CEMETERIES	4,013.63	16,200.00	24.8%	
10200 · OTHER GRANT EXPENSES				
5014 · MERP Grant Expense	0.00	500.00	0.0%	
Total 10200 · OTHER GRANT EXPENSES	0.00	500.00	0.0%	
11000 · TOWN CLERKS				
5075 · Clerk - Valsoft (Cott Systems)	1,020.00	2,000.00	51.0%	
5204 · Salary & Wages - Town Clerks	30,717.17	69,500.00	44.2%	
5350 · Clerk - Preservation Supplies	1,074.13	500.00	214.8%	Preservation funds are allocated from multiple Clerk incomes to cover costs of preserving Land Records through the year(s). Binding of Land Records was determined to be needed $900.00.
5357 · Professional Develop-Town Clerk	115.00	135.00	85.2%	
5371 · Clerk - Election Supplies	179.82	360.00	50.0%	
5372 · Clerk - Election Mailings	1,414.00	1,379.00	102.5%	
5373 · Clerk - Elections Grant 20204	452.23	0.00	100.0%	Remaining funds from the grant received in 2024 were used.
Total 11000 · TOWN CLERKS	34,972.35	73,874.00	47.3%	
11100 · TREASURERS				
5045 · Salary & Wages - Treasurers	44,073.56	82,000.00	53.7%	
5046 · Mileage Reimburse-Treasurers	536.06	500.00	107.2%	Finance Director of SU is added to account to limit the Treasurers from having to travel for one-off check signing needs.
5079 · Treasurer Accounting Systems	1,565.41	3,800.00	41.2%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
5354 · Professional Develop-Treasurer	70.00	270.00	25.9%	
Total 11100 · TREASURERS	46,245.03	86,570.00	53.4%	
11200 · LISTERS				
5032 · Salary & Wages - Listers	9,437.43	25,267.00	37.4%	
5036 · Legal - Listers	0.00	3,600.00	0.0%	
5042 · Mileage Reimburse - Listers	63.70	250.00	25.5%	
5071 · Listers - Hardware/Software	266.98	500.00	53.4%	
5072 · Listers - ProVal/CAMA	75.00	3,025.00	2.5%	
5073 · Listers - Cartographic	726.00	1,320.00	55.0%	
5356 · Professional Develop-Listers	0.00	500.00	0.0%	
Total 11200 · LISTERS	10,569.11	34,462.00	30.7%	
11300 · TOWN ADMINISTRATOR				
5034 · Salary & Wages - Town Admin.	20,045.56	45,000.00	44.5%	
5049 · Mileage Reimburse-Town Admin	0.00	100.00	0.0%	
5080 · Legal - Human Resources	0.00	500.00	0.0%	
5083 · Town Admin - Adobe Pro	254.27	250.00	101.7%	
5084 · Town Admin - Phone	307.79	300.00	102.6%	
5352 · Professional Develp-Town Admin	0.00	100.00	0.0%	
Total 11300 · TOWN ADMINISTRATOR	20,607.62	46,250.00	44.6%	
11400 · DELINQUENT TAX COLLECTOR				
5210 · Salary & Wages - DTC	13,381.19	26,700.00	50.1%	
5321 · Postage-Delinquent Taxes	122.08	1,000.00	12.2%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Total 11400 · DELINQUENT TAX COLLECTOR	13,503.27	27,700.00	48.7%	
11500 · ZONING				
5033 · Salary & Wages - Zoning	10,455.65	24,200.00	43.2%	
5044 · Mileage Reimbursement- Zoning	0.00	100.00	0.0%	
5203 · Legal & Warnings Zoning	2,069.81	6,500.00	31.8%	
5322 · Postage-Zoning (DRB)	309.02	1,050.00	29.4%	
5341 · Zoning Office Supplies	0.00	0.00	0.0%	
Total 11500 · ZONING	12,834.48	31,850.00	40.3%	
11600 · SELECT BOARD				
5035 · Salary & Wages - Select Board	3,000.00	4,900.00	61.2%	
5077 · Select Board - SoundCloud	0.00	300.00	0.0%	
5082 · Select Board - Zoom/Video	196.94	200.00	98.5%	BCTV Town Info Meeting was $100
5207 · Legal Select Board	243.00	3,000.00	8.1%	
5353 · Professional Develop-Select Bd	0.00	100.00	0.0%	
Total 11600 · SELECT BOARD	3,439.94	8,500.00	40.5%	
11610 · AUDITORS				
5206 · Salary & Wages - Auditors	1,005.48	4,000.00	25.1%	
5360 · Auditors-Printing Town Report	1,384.95	1,400.00	98.9%	
Total 11610 · AUDITORS	2,390.43	5,400.00	44.3%	
11620 · OTHER PAID OFFICERS				
5212 · Other Paid Town Officers	54.02	0.00	100.0%	
Total 11620 · OTHER PAID OFFICERS	54.02	0.00	100.0%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
11700 · TOWN MUNICIPALITY EXPENSES				
5010 · Animal Resource Fund (ARF)	593.00	408.00	145.3%	
5038 · Public Notice Announcements	410.24	1,000.00	41.0%	
5040 · Town Office Hiring Ads	0.00	0.00	0.0%	
5041 · Meetings/Membership	0.00	150.00	0.0%	
5074 · IT Company- Europa IT - Europa	2,800.56	2,300.00	121.8%	QB Connections issues, new email set up for Emergency Management, connection services for the DVFiber internet change.
5076 · Computer Hardware Purchase	15.84	2,300.00	0.7%	
5078 · Town Office Copier Maintenance	166.91	550.00	30.3%	
5081 · GODaddy-Town Website	394.06	1,200.00	32.8%	
5092 · Outside Contract-Town	0.00	200.00	0.0%	
5185 · Property Tax Abatement	112.50	0.00	100.0%	
5320 · Postage	747.65	250.00	299.1%	Office needed pre-stamped envelopes $423.05.
5323 · Shipping Expense	0.00	0.00	0.0%	
5325 · PO Box Rents - Town	0.00	450.00	0.0%	
5340 · Town Office Supplies	900.14	3,300.00	27.3%	
5412 · Marlboro Town Park Expenses	0.00	200.00	0.0%	
5422 · Payport reimbursement	3,984.99	0.00	100.0%	Payport transaction cancelation can result in having to refund to Payport for deposits to our account.
5520 · Security & Fire Alarm	695.75	600.00	116.0%	Recycle Camera system 1st yearly fee.

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
5560 · Plowing, Mowing	1,822.50	2,400.00	75.9%	
5580 · Repairs & Maintenance	0.00	450.00	0.0%	
5581 · Building Maintenance	30,022.79	80,000.00	37.5%	
5610 · Electric-Town Hall Net Solar	1,134.95	650.00	174.6%	
5640 · Heating Fuel Town	-4,120.94	4,500.00	-91.6%	Pre-buy net from 2024
5660 · Telephone/Internet	1,962.38	4,100.00	47.9%	
5701 · National Grid Expense	0.00	0.00	0.0%	
6521 · Vermont State Fee	1,662.00	0.00	100.0%	
6522 · Green Up Day	400.00	400.00	100.0%	
Total 11700 · TOWN MUNICIPALITY EXPENSES	43,705.32	105,408.00	41.5%	
11800 · TOWN HOUSE				
5611 · Electric-Town House Net Solar	0.00	100.00	0.0%	
5800 · Town House Restoration	0.00	0.00	0.0%	
Total 11800 · TOWN HOUSE	0.00	100.00	0.0%	
11900 · INSURANCE				
5027 · Bonding Insurance	477.75	31.00	1541.1%	
5028 · VLCT & PACIF Expenses	31,031.37	3,300.00	940.3%	
5245 · FTE Insurance Quarterly Ady	0.00	0.00	0.0%	
5260 · Unemployment Insurance-Town	0.00	404.08	0.0%	
5261 · Worker's Comp - Town	436.79	1,650.00	26.5%	
5380 · Public Officers Liabilty	0.00	480.00	0.0%	
5540 · Insurance-Town Property	0.00	9,900.00	0.0%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Total 11900 · INSURANCE	31,945.91	15,765.08	202.6%	
11910 · PAYROLL EXPENSES-TOWN				
5223 · QuickBooks Fees Town	235.00	1,000.00	23.5%	
9020 · FICA Expense Town	22,826.79	88,000.00	25.9%	
Total 11910 · PAYROLL EXPENSES-TOWN	23,061.79	89,000.00	25.9%	
11920 · BENEFITS TOWN				
5240 · Health Insurance-Town Employee	27,446.40	62,000.00	44.3%	
5242 · Health Insurance-Retirees	-1,923.86	16,200.00	-11.9%	
5243 · Life Ins & STD - Town	1,198.79	850.00	141.0%	
5250 · Retirement VMERS - Town	18,627.98	21,200.00	87.9%	
5251 · Retirement VMERS - Recovery	0.00	0.00	0.0%	
5253 · Vacations - Town	2,088.94	7,600.00	27.5%	
5254 · Sick Time Town	2,837.47	5,400.00	52.5%	
5255 · Personal Time - Town	1,717.13	1,200.00	143.1%	
Total 11920 · BENEFITS TOWN	51,992.85	114,450.00	45.4%	
11930 · COMMISSIONS				
5413 · Development Review Board	0.00	600.00	0.0%	
5414 · Energy Commission	0.00	3,695.00	0.0%	
5415 · Conservation Commission	50.00	300.00	16.7%	
5416 · Planning Commission	0.00	600.00	0.0%	
Total 11930 · COMMISSIONS	50.00	5,195.00	1.0%	
11950 · SERVICES				

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
5091 · Mutual Aid Assessment	20,832.00	20,832.00	100.0%	
5390 · Recycling Center Expenses	14,195.09	37,000.00	38.4%	
5395 · Windham Solid Waste Membership	6,170.32	13,000.00	47.5%	
5410 · Windham County Tax Assessments	19,073.15	5,000.00	381.5%	
6700 · Sheriff's Office Expenses	8,966.68	15,500.00	57.9%	
Total 11950 · SERVICES	69,237.24	91,332.00	75.8%	
11960 · EMERGENCY MANAGEMENT				
5209 · Salary & Wages -Emergency Mgmt	1,800.00	3,600.00	50.0%	
6610 · Propane-Town & Firehouse	102.01	150.00	68.0%	
6620 · Telephone/Email Expense	71.91	150.00	47.9%	
6661 · Generators	0.00	500.00	0.0%	
Total 11960 · EMERGENCY MANAGEMENT	1,973.92	4,400.00	44.9%	
11970 · BANKING EXPENSES				
5024 · Loan Interest Expense	0.00	0.00	0.0%	
5025 · Bank Fees	616.70	280.00	220.3%	
5026 · Bank Late fees/Interest Due	0.00	100.00	0.0%	
Total 11970 · BANKING EXPENSES	616.70	380.00	162.3%	
11980 · APPROPRIATIONS				
7010 · Marlboro Volunteer Fire Dept.	0.00	85,000.00	0.0%	
7015 · Rescue, Inc.	10,547.22	21,400.00	49.3%	
7020 · American Red Cross	0.00	500.00	0.0%	
7025 · Deerfield Valley Rescue	0.00	5,000.00	0.0%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
7030 · Grace Cottage Hospital	0.00	1,000.00	0.0%	
7035 · Green Up Vermont	0.00	100.00	0.0%	
7040 · Marlboro Mixer Newsletter	0.00	3,000.00	0.0%	
7045 · Southeastern VT Eco. Developmen	0.00	3,234.00	0.0%	
7046 · Windhm Cnty Natural Resources	0.00	0.00	0.0%	
7310 · Brattleboro Area Hospice	0.00	250.00	0.0%	
7315 · Moover - SE Vermont Trans (Bus)	0.00	250.00	0.0%	
7325 · Deerfield Valley Food Pantry	0.00	500.00	0.0%	
7330 · Gathering Place	0.00	500.00	0.0%	
7335 · Green Mt. RSVP Ctr.	0.00	230.00	0.0%	
7338 · Groundworks Collaborative	0.00	1,500.00	0.0%	
7340 · Health Care & Rehab. Services	0.00	1,050.00	0.0%	
7343 · Marlboro Town Library	0.00	500.00	0.0%	
7344 · Warming Center Fuel/Maintence	0.00	1,500.00	0.0%	
7345 · Marlboro Cares	0.00	1,800.00	0.0%	
7346 · Marlboro Community Center	0.00	5,000.00	0.0%	
7348 · Marlboro Meeting House	0.00	5,000.00	0.0%	
7350 · SEVCA-South Eastern Comm Action	0.00	970.00	0.0%	
7355 · Senior Solutions	400.00	400.00	100.0%	
7360 · Visiting Nurses Assn. & Hospice	0.00	0.00	0.0%	
7365 · Womens Freedom Center	0.00	1,200.00	0.0%	
7370 · Youth Services	0.00	1,000.00	0.0%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Total 11980 · APPROPRIATIONS	10,947.22	140,884.00	7.8%	
10005 · TOWN EXPENDITURES - Other	0.00	0.00	0.0%	
Total 10005 · TOWN EXPENDITURES	863,264.96	3,814,720.08	22.6%	
20010 · HIGHWAY DEPARTMENT EXPENDITURES				
20100 · CAPITAL FUNDS - HIGHWAY				
6005 · Capital Equipment Funding	0.00	50,000.00	0.0%	
Total 20100 · CAPITAL FUNDS - HIGHWAY	0.00	50,000.00	0.0%	
20150 · AGGREGATE				
6241 · Ditching Stone Expense	11,655.00	12,000.00	97.1%	
6242 · Crushed Stone Exp 1.5" or 3/4"	20,016.00	20,000.00	100.1%	
6243 · Gravel Expense	21,501.00	60,000.00	35.8%	
Total 20150 · AGGREGATE	53,172.00	92,000.00	57.8%	
20200 · MATERIALS				
6070 · Black Top Maintenance	15,091.55	14,000.00	107.8%	
6080 · Culverts	18,282.00	20,000.00	91.4%	
6081 · Concrete Headers	0.00	0.00	0.0%	
6490 · Road Signs	1,736.81	1,000.00	173.7%	
6502 · Chloride Expense	7,278.77	36,500.00	19.9%	
6503 · Hydro-Seeder Expense	0.00	1,500.00	0.0%	
6510 · Winter Salt Expense	25,351.16	27,000.00	93.9%	
6515 · Winter Sand Expense	53,550.00	90,000.00	59.5%	
Total 20200 · MATERIALS	121,290.29	190,000.00	63.8%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
20250 · WORKWEAR				
6550 · Uniforms	5,000.00	5,000.00	100.0%	
6555 · Protective Gear	335.00	500.00	67.0%	
Total 20250 · WORKWEAR	5,335.00	5,500.00	97.0%	
20300 · ADMINISTRATIVE EXPENSES				
6150 · Equipment Rental	0.00	0.00	0.0%	
6220 · General Liability Insurance	0.00	11,000.00	0.0%	
6230 · Highway Training Expense	116.41	5,000.00	2.3%	
6280 · Outside Contract-Highway	1,920.00	15,000.00	12.8%	
6282 · Legal - Highway	0.00	0.00	0.0%	
6520 · Permits State of Vermont	1,700.00	350.00	485.7%	
6560 · Road Crew Hire Ad	0.00	0.00	0.0%	
Total 20300 · ADMINISTRATIVE EXPENSES	3,736.41	31,350.00	11.9%	
20400 · PAYROLL HIGHWAY				
6285 · Mileage Reimbursement-Highway	968.52	2,000.00	48.4%	
6301 · Salaries & Wages Highway	120,991.34	252,000.00	48.0%	
6321 · QuickBooks Fees - Highway	331.00	1,040.00	31.8%	
6353 · Worker's Comp - Highway	5,158.50	20,635.00	25.0%	
6354 · Unemployment Insurance-Highway	134.00	289.00	46.4%	
Total 20400 · PAYROLL HIGHWAY	127,583.36	275,964.00	46.2%	
20500 · BENEFITS HIGHWAY				
6340 · Health Insurance-Highway	70,096.31	170,000.00	41.2%	

Town of Marlboro, VT
2025 TOWN & HIGHWAY QUARTERLY REPORTING
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
6350 · Life Ins & STD - Highway	1,439.20	386.00	372.9%	
6351 · Retirement VMERS - Highway	29,685.84	36,000.00	82.5%	
6356 · Vacations - Highway	330.00	7,100.00	4.6%	
6357 · Sick Time Highway	1,777.61	5,800.00	30.6%	
6358 · Personal - GSR	6,164.41	14,500.00	42.5%	
Total 20500 · BENEFITS HIGHWAY	109,493.37	233,786.00	46.8%	
20600 · EQUIPMENT ACCOUNT				
6820 · Equipment Use Summer Roads	174,188.88	414,000.00	42.1%	
6860 · WR-Town Roads Plowing	56,882.50	44,000.00	129.3%	
6880 · WR-Town Roads Sanding	41,240.00	30,000.00	137.5%	
Total 20600 · EQUIPMENT ACCOUNT	272,311.38	488,000.00	55.8%	
Total 20010 · HIGHWAY DEPARTMENT EXPENDITURES	692,921.81	1,366,600.00	50.7%	
Total Expense	1,556,186.77	5,181,320.08	30.0%	

TOWN OF MARLBORO, VT

QUARTERLY TREASURER'S REPORT SUMMARY

DATE: 07/24/2025

Treaurer's Report

Rebecca Sevigny, Treasurer

Lynn Scheuermann, Assistant Treasurer

PERCENT OF SPEND

TOWN:	**22.60%**
HIGHWAY:	**50.70%**
Equipment:	**58.98%**
DEFICIT:	**$1,009,035.00**

1. Saved $644.20 off QuickBooks expenses by asking for a discount.

2. Heating fuel Pre-Buy completed.

3. VLCT Setting The Tax Rate Training.

Equipment Account of Marlboro, VT
Budget VS Actual Report
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
Expense				
53000 · SHOP/GARAGE SUPPLIES				
53001 · Acetylene & Oxygen	0.00	0.00	0.0%	
53002 · Shop Tools	3,388.90	4,000.00	84.72%	
53003 · Shop Supplies	4,640.00	8,350.00	55.57%	
53005 · Highway Property Expenses	0.00	0.00	0.0%	
53006 · Office Supplies	765.49	500.00	153.1%	Check order of $441.71
Total 53000 · SHOP/GARAGE SUPPLIES	8,794.39	12,850.00	68.44%	
54000 · GARAGE REPAIRS & MAINTENANCE				
54001 · Garage Building Repairs	2,638.45	0.00	100.0%	
Total 54000 · GARAGE REPAIRS & MAINTENANCE	2,638.45	0.00	100.0%	
55000 · NEW EQUIPMENT				
55001 · 2014 Western Star (Loan)	6,381.85	15,300.00	41.71%	
55003 · 2023 Grader (Loan)	0.00	82,700.00	0.0%	
55004 · Case Loader (Loan)	22,414.97	22,500.00	99.62%	
55012 · Radio/Pager	10,866.08	11,000.00	98.78%	
Total 55000 · NEW EQUIPMENT	39,662.90	131,500.00	30.16%	
56000 · EQUIPMENT MAINTENANCE				
55015 · Outside Equipment/Truck Repair	24,438.51	5,000.00	488.77%	
56001 · Glass Replacement /Windshields	0.00	500.00	0.0%	
56002 · Lubrication	585.84	1,600.00	36.62%	
56003 · Parts Maintenance	15,899.65	27,000.00	58.89%	
56004 · Parts Repairs	21,730.19	45,000.00	48.29%	
56006 · Plow parts	528.00	2,500.00	21.12%	

Equipment Account of Marlboro, VT
Budget VS Actual Report
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
56007 · Tire Chains	0.00	4,000.00	0.0%	
56009 · Tires	7,025.42	10,000.00	70.25%	
56010 · DEF - (Diesel Exhaust Fluid)	1,074.99	1,500.00	71.67%	
56011 · Undercoating	0.00	500.00	0.0%	
56012 · Towing	0.00	1,500.00	0.0%	
56014 · Vehicle Register/Inspections	0.00	500.00	0.0%	
56016 · Cutting Edges	5,731.50	8,000.00	71.64%	
62600 · Equipment Rental	0.00	0.00	0.0%	
Total 56000 · EQUIPMENT MAINTENANCE	77,014.10	107,600.00	71.57%	
58000 · FUEL - VEHICLES				
58001 · Diesel Fuel/Purchase	44,641.76	50,000.00	89.28%	Bus & Fire invoices pending
58002 · Gasoline Purchase	255.82	1,600.00	15.99%	
Total 58000 · FUEL - VEHICLES	44,897.58	51,600.00	87.01%	
63300 · Insurance Expense				
63310 · General Liability Ins. (PACIF)	12,595.20	10,100.00	124.71%	
Total 63300 · Insurance Expense	12,595.20	10,100.00	124.71%	
70000 · UTILITIES				
50007 · Fire Alarm & Extinguishers	0.00	250.00	0.0%	
70001 · Bottled Water	55.92	400.00	13.98%	
70002 · Electric	1,336.38	850.00	157.22%	Jan thru March high use
70003 · Furnance Maintenance	0.00	0.00	0.0%	
70004 · Garage Dumpster	1,121.23	1,500.00	74.75%	Casella raised rates: $147 to $187
70005 · Heating Oil	2,053.30	3,800.00	54.03%	
70006 · Post Office Box Rent	0.00	85.00	0.0%	
70007 · Septic Pumping	620.00	2,300.00	26.96%	

Equipment Account of Marlboro, VT
Budget VS Actual Report
January through June 2025

	Jan - Jun 25	Budget	% of Budget	Notes
70008 · Telephone/Internet Expense	1,258.03	2,800.00	44.93%	
70009 · Road Foreman Phone	232.27	400.00	58.07%	
Total 70000 · UTILITIES	6,677.13	12,385.00	53.91%	
Total Expense	192,279.75	326,035.00	58.98%	