	MARLBORO 2027 PRELIMINARY BUDGET	2027 BUDGET	2026 ACTUAL	2026 BUDGET	BUDGET % USED	NOTES
	EXPENSE					
1	**10005 · TOWN EXPENDITURES**					
2	**10009 · CAPITAL FUNDS - TOWN**					
3	5005 · Capital Building Funding	0	11,663.01	0.00	100.0%	SPECIAL LINE IN 2027 BUDGET
4	**Total 10009 · CAPITAL FUNDS - TOWN**	**0.00**	**11,663.01**	**0.00**	**100.0%**	FUNDS WERE RAISED IN 2025 FOR THE TOWN HALL FURNACE REPLACEMENT, WITH EXPENDITURES OCCURRING IN 2026
5	**10010 · RESTRICTED FUNDS**					
6	5029 · Mary Hinkley Fund Dispursements	600.00	0.00	0.00	0.0%	
7	**Total 10010 · RESTRICTED FUNDS**	**600.00**	**0.00**	**0.00**	**0.0%**	
8	**10100 · CEMETERIES**					
9	5011 · Center Cemetery Expense	5,000.00	2,025.00	6,400.00	31.64%	
10	5012 · King Cemetery Expense	0.00	400.00	2,030.00	19.7%	King Cemetery Maintenance: $3,600 in maintenance costs will be funded through existing Cemetery Funds rather than the Town's General Fund.
11	5013 · Clark Warren Cemetery Expense	0.00	900.00	0.00	100.0%	Clark Warren Cemetery Maintenance: $3,400 in maintenance costs will be funded through existing Cemetery Funds rather than the Town's General Fund.
12	**Total 10100 · CEMETERIES**	**5,000.00**	**3,325.00**	**8,430.00**	**39.44%**	
13	5014 · MERP Grant Expense	0.00	2,500.00	500.00	67.66%	THIS ENERGY COMMISSION GRANT RUNS OUT OF FUNDS IN 2026
14	**Total 10200 · OTHER GRANT EXPENSES**	**0.00**	**2,500.00**	**500.00**	**67.66%**	
15	**11000 · TOWN CLERKS**					
16	5075 · Clerk - Valsoft (Cott Systems)	2,500.00	1,700.00	2,040.00	83.33%	
17	5204 · Salary & Wages - Town Clerks	76,000.00	58,148.58	72,700.00	79.98%	
18	5350 · Clerk - Preservation Supplies	1,500.00	783.45	1,500.00	52.23%	
19	5357 · Town Clerk-Professional Develop	300.00	444.59	338.00	131.54%	
20	5371 · Clerk - Election Supplies	750.00	642.94	800.00	80.37%	
21	5372 · Clerk - Election Mailings	1,550.00	1,158.35	1,200.00	96.53%	
22	**Total 11000 · TOWN CLERKS**	**82,600.00**	**62,877.91**	**78,578.00**	**80.02%**	
23	**11100 · TREASURERS**					
24	5045 · Salary & Wages - Treasurers	123,300.00	95,204.17	113,500.00	83.88%	
25	5046 · Mileage Reimburse-Treasurers	600.00	566.26	800.00	70.78%	
26	5079 · Treasurer Accounting Systems	3,600.00	3,492.70	2,500.00	139.71%	BUDGET OVERAGE DUE TO THE DISCONTINUATION OF A PREVIOUSLY AVAILABLE DISCOUNT
27	5354 · Treasurers-Professional Develop	500.00	739.46	675.00	109.55%	OVERAGE IS DUE TO GFOA (GOVERNMENT FINANCE OFFICERS ASSOC) NEW MEMBERSHIP
28	**Total 11100 · TREASURERS**	**128,000.00**	**100,002.59**	**117,475.00**	**85.13%**	
29	**11200 · LISTERS**					
30	5032 · Salary & Wages - Listers	22,600.00	44,342.68	30,600.00	144.91%	
31	5036 · Legal - Listers	3,600.00	634.25	3,600.00	17.62%	

	MARLBORO 2027 PRELIMINARY BUDGET	2027 BUDGET	2026 ACTUAL	2026 BUDGET	BUDGET % USED	NOTES
32	5042 · Mileage Reimburse - Listers	200.00	229.84	350.00	65.67%	
33	5071 · Listers - Hardware/Software	840.00	0.00	340.00	0.0%	
34	5072 · Listers - ProVal/CAMA	3,150.00	940.34	3,100.00	30.33%	
35	5073 · Listers - Cartographic	1,350.00	1,327.60	1,320.00	100.58%	
36	5356 · Listers-Professional Develop	500.00	89.58	338.00	26.5%	
37	**Total 11200 · LISTERS**	**32,240.00**	**47,564.29**	**39,648.00**	**119.97%**	
38	**11300 · TOWN ADMINISTRATOR**					
39	5034 · Salary & Wages - Town Admin.	54,200.00	42,044.97	50,000.00	84.09%	
40	5040 · Town Office Hiring Ads	750.00	0.00	500.00	0.0%	
41	5049 · Mileage Reimburse-Town Admin	200.00	14.50	255.00	5.69%	
42	5080 · Legal - Human Resources	500.00	112.50	500.00	22.5%	
43	5083 · Town Admin - Adobe Pro	260.00	256.67	250.00	102.67%	
44	5084 · Town Admin - Phone	500.00	448.49	595.00	75.38%	
45	5352 · Town Admin-Professional Develp	100.00	0.00	100.00	0.0%	
46	**Total 11300 · TOWN ADMINISTRATOR**	**56,510.00**	**42,877.13**	**52,200.00**	**82.14%**	
47	**11400 · DELINQUENT TAX COLLECTOR**					
48	5210 · Salary & Wages - DTC	17,500.00	11,893.32	35,500.00	33.5%	
49	5310 - Legal - DTC	2,400.00	0.00	0.00	0.0%	NEW ACCOUNT FOR TAX SALE EXPENSES
50	5321 · Postage & Supplies - DTC	200.00	0.00	50.00	0.0%	
51	**Total 11400 · DELINQUENT TAX COLLECTOR**	**20,100.00**	**11,893.32**	**35,550.00**	**33.46%**	
52	**11500 · ZONING**					
53	5033 · Salary & Wages - Zoning	8,800.00	10,978.04	37,800.00	29.04%	
54	5044 · Mileage Reimbursement- Zoning	250.00	0.00	500.00	0.0%	
55	5202 · Warnings - Zoning	2,000.00	150.40	2,000.00	7.52%	
56	5203 · Legal - Zoning	2,000.00	1,612.50	2,000.00	80.63%	
57	5322 · Zoning - Postage	500.00	111.96	700.00	15.99%	
58	5324 · Zoning - Phone	450.00	655.66	430.00	152.48%	
59	5341 · Zoning Office Supplies	500.00	109.74	500.00	21.95%	
60	5342 · Zoning-Professional Development	500.00	0.00	500.00	0.0%	
61	**Total 11500 · ZONING**	**15,000.00**	**13,618.30**	**44,430.00**	**30.65%**	
62	**11600 · SELECT BOARD**					
63	5035 · Salary & Wages - Select Board	5,400.00	5,700.00	5,400.00	105.56%	
64	5038 · Public Notice Announcements	1,250.00	681.80	750.00	90.91%	
65	5077 · Select Board - SoundCloud	175.00	154.08	155.00	99.41%	
66	5082 · Select Board - Zoom/Video	1,600.00	1,169.90	1,175.00	99.57%	
67	5207 · Legal - Select Board	4,000.00	562.50	4,000.00	14.06%	SIGNIFICANT LEGAL EXPENSES ARE ANTICIPATED DUE TO A POTENTIAL PROPERTY VALUATION APPEAL BY POTASH HILL
68	5353 · Select Bd-Professional Develop	100.00	0.00	0.00	0.0%	
69	**Total 11600 · SELECT BOARD**	**12,525.00**	**8,268.28**	**11,480.00**	**72.02%**	

	MARLBORO 2027 PRELIMINARY BUDGET	2027 BUDGET	2026 ACTUAL	2026 BUDGET	BUDGET % USED	NOTES
70	**11610 · AUDITORS**					
71	5206 · Salary & Wages - Auditors	4,700.00	2,639.12	4,500.00	58.65%	
72	5360 · Auditors-Printing Town Report	1,400.00	1,278.90	1,400.00	91.35%	
73	**Total 11610 · AUDITORS**	**6,100.00**	**3,918.02**	**5,900.00**	**66.41%**	
74	**11620 · OTHER PAID OFFICERS**					
75	5212 · Other Paid Town Officers	1,070.00	270.72	1,000.00	27.07%	
76	**Total 11620 · OTHER PAID OFFICERS**	**1,070.00**	**270.72**	**1,000.00**	**27.07%**	
77	**11700 · TOWN MUNICIPALITY EXPENSES**					
78	5010 · Animal Control & Resource Fund	408.00	682.00	0.00	167.16%	OVERAGE DUE TO UNEXPECTED NEW CONTRACT WITH HUMANE SOCIETY FOR HOLDING
79	5074 · IT Company- Europa IT - Europa	5,000.00	9,104.81	5,000.00	182.1%	TOWN HALL COMPUTER SYSTEMS HAVE EXPERIENCED ONGOING TECHNICAL ISSUES THROUGHOUT THE YEAR
80	5076 · Computer Hardware Purchase	1,200.00	943.05	500.00	188.61%	OVER BUDGET DUE TO UNEXPECTED HARDWARE NEEDS
81	5078 · Town Office Copier Maintenance	600.00	0.00	550.00	0.0%	
82	5081 · Town Website	1,350.00	7,546.79	610.00	1,237.18%	BUDGET OVERAGE DUE TO THE UNFORESEEN NEED FOR A NEW WEBSITE
83	5092 · Outside Contract-Town	5,600.00	2,000.00	0.00	100.0%	WRC CONTRACT $3600.00 TREES BEHIND TOWN OFFICE PENDING QUOTE
84	5320 · Postage	2,700.00	2,624.76	1,500.00	174.98%	BUDGET OVERAGE DUE TO REAPPRAISAL ENVELOPE COSTS NOT INCLUDED IN THE ORIGINAL BUDGET
85	5323 · Shipping Expense	50.00	45.70	0.00	100.0%	
86	5325 · PO Box Rents - Town	450.00	150.00	450.00	33.33%	
87	5340 · Town Office Supplies	3,300.00	3,058.05	3,100.00	98.65%	
88	5412 · Marlboro Town Park Expenses	600.00	1,095.00	600.00	182.5%	OVER DUE TO PURCHASE OF PICNIC TABLES THAT THE TOWN RECEIVED A GRANT FOR A FEW YEARS AGO.
89	5520 · Security & Fire Alarm	950.00	678.95	900.00	75.44%	
90	5560 · Plowing, Mowing	4,000.00	3,291.00	2,700.00	121.89%	BUDGET OVERAGE DUE TO CHALLENGING WINTER CONDITIONS
91	5580 · Repairs & Maintenance	500.00	202.80	700.00	28.97%	
92	5610 · Electric-Town Hall Net Solar	2,200.00	1,978.25	3,000.00	65.94%	DV FIBER OFFSETS ELECTRIC EXPENSE TO DUE THEIR SYSTEM ON TOWN HALL ELECTRIC
93	5640 · Heating Fuel Town	5,000.00	2,959.75	2,000.00	147.99%	BUDGET OVERAGE DUE TO INCREASED FUEL COSTS
94	5660 · Telephone/Internet	4,030.00	1,638.30	3,000.00	54.61%	First Choice Phone New Phones & System Install $1800.00 First Choice 12 mo Service $1730.00 Two phone lines for alarms staying with Consolidated DV Fiber provide the town office free internet to help offset electric
95	6521 · Vermont State Fee	200.00	100.00	200.00	50.0%	
96	6522 · Green Up Day	900.00	718.00	400.00	179.5%	
97	**Total 11700 · TOWN MUNICIPALITY EXPENSES**	**39,038.00**	**38,817.21**	**25,210.00**	**151.52%**	
98	**11800 · TOWN HOUSE**					
99	5611 · Electric-Town House Net Solar	50.00	0.00	50.00	0.0%	
100	**Total 11800 · TOWN HOUSE**	**50.00**	**0.00**	**50.00**	**0.0%**	

	MARLBORO 2027 PRELIMINARY BUDGET	2027 BUDGET	2026 ACTUAL	2026 BUDGET	BUDGET % USED	NOTES
101	**11900 · INSURANCE**					
102	5027 · Bonding Insurance	0.00	477.75	500.00	95.55%	REPLACED BY VLCT-PACIF
103	5028 · VLCT & PACIF DUES	3,750.00	3,458.00	3,250.00	106.4%	
104	5208 · General Liability (PACIF) Town	9,000.00	8,633.47	8,000.00	107.92%	
105	5260 · Unemployment Insurance-Town	1,050.00	496.06	826.00	60.06%	
106	5261 · Workmans Comp - Town	2,700.00	2,227.53	2,900.00	76.81%	
107	5540 · Insurance-Town Property	0.00	0.00	2,500.00	0.0%	MERGED INTO GENERAL LIABILITY THIS YEAR
108	**Total 11900 · INSURANCE**	**16,500.00**	**15,292.81**	**17,976.00**	**85.07%**	
109	**11910 · PAYROLL EXPENSES-TOWN**					
110	5223 · QuickBooks Fees Town	200.00	179.05	0.00	100.0%	QUICKBOOKS NEW FEE IMPLEMENTED IN FEBRUARY 2026
111	9020 · FICA Expense Town	50,000.00	39,453.10	51,000.00	77.36%	
112	**Total 11910 · PAYROLL EXPENSES-TOWN**	**50,200.00**	**39,632.15**	**51,000.00**	**77.71%**	
113	**11920 · BENEFITS TOWN**					
114	5240 · Health Insurance-Town Employee	86,000.00	70,042.02	74,200.00	94.4%	HEALTH INSURANCE COSTS INCREASED BY 17.84% BUT A SURPLUS REFUND REDUCED THE NET INCREASE TO APPROXIMATELY 9%.
115	5242 · Health Insurance-Retirees	3,500.00	15,145.51	17,149.68	88.31%	
116	5243 · Life, AccidentalDeath, STD Ins	5,100.00	1,143.45	3,300.00	34.65%	
117	5250 · Retirement VMERS - Town	40,400.00	43,402.81	51,000.00	85.1%	
118	**Total 11920 · BENEFITS TOWN**	**135,000.00**	**129,733.79**	**145,649.68**	**89.07%**	
119	**11930 · COMMISSIONS**					
120	5413 · DRB Commission	1,650.00	280.05	1,650.00	16.97%	
121	5414 · Energy Commission	500.00	0.00	3,695.00	0.0%	2026 SPEND SHOWS IN MERP GRANT EXPENSES
122	5415 · Conservation Commission	200.00	0.00	200.00	0.0%	
123	5416 · Planning Commission	1,200.00	1,418.94	1,050.00	135.14%	
124	5418 · Hogback Preservation Commission	1,500.00	705.00	0.00	100.0%	
125	**Total 11930 · COMMISSIONS**	**5,050.00**	**2,403.99**	**6,595.00**	**70.71%**	
126	**11950 · SERVICES**					
127	5091 · Mutual Aid Assessment	35,000.00	31,221.00	31,500.00	99.11%	
128	5390 · Recycling Center Expenses	35,000.00	25,556.74	33,000.00	77.45%	
129	5395 · Windham Solid Waste Membership	15,000.00	13,245.26	13,200.00	100.34%	
130	5410 · Windham County Tax Assessments	27,000.00	23,288.89	20,000.00	116.44%	
131	6700 · Sheriff's Office Expenses	16,000.00	13,441.60	15,500.00	86.72%	
132	**Total 11950 · SERVICES**	**128,000.00**	**106,753.49**	**113,200.00**	**94.31%**	
133	**11960 · EMERGENCY MANAGEMENT**					
134	5209 · Salary & Wages -Emergency Mgmt	3,600.00	3,300.00	3,600.00	91.67%	
135	6610 · Propane-Town/Fire/Comm Cent	450.00	334.78	200.00	167.39%	
136	6620 · Telephone/Email Expense	900.00	719.10	870.00	82.66%	

	MARLBORO 2027 PRELIMINARY BUDGET	2027 BUDGET	2026 ACTUAL	2026 BUDGET	BUDGET % USED	NOTES
137	6661 · Generators	800.00	430.00	800.00	53.75%	
138	**Total 11960 · EMERGENCY MANAGEMENT**	**5,750.00**	**4,783.88**	**5,470.00**	**87.46%**	
139	**11970 · BANKING EXPENSES**					
140	5024 · Loan Interest Expense	10,000.00	0.00	0.00	0.0%	PENDING MORE ACCURATE AMOUNT AT END OF DECEMBER
141	5025 · Bank Fees	550.00	469.68	550.00	85.4%	
142	**Total 11970 · BANKING EXPENSES**	**10,550.00**	**469.68**	**550.00**	**85.4%**	
143	**Total 10005 · TOWN EXPENDITURES**	**750,087.00**	**646,869.57**	**760,891.68**	**85.01%**	**2027 PRELIMINARY BUDGET REFLECTS A POSSIBLE DECREASE OF 1.36% OVER THE 2026 BUDGET**
144	**CAPITAL FUND REQUESTS**					
145	Capital Building Fund	20,000.00		15,000.00		
146	Operational Reserve Fund			10,000.00		Any 2026 Surplus Funds
147	VMERS RECOVERY	70,000.00		52,383.88		
148	HPC Capital Fund	2,000.00				
149	Hogback Cottage Demolition	30,000.00				
150	**TOTAL CAPITAL FUND REQUESTS**	**122,000.00**		**77,383.88**		**44.75% INCREASE**
151	**2027 TOTAL TOWN BUDGET**	**872,087.00**		**838,275.56**		**3.95% INCREASE**
152	**Total 11980 · APPROPRIATIONS**	**153,479.00**	**129,683.89**	**158,009.00**		**2.91% DECREASE**
153	**GRAND TOTAL**	**1,025,566.00**		**996,284.56**		**2.90% INCREASE**