

Treasurer's Report - Highway Fund as of 12/31/25

Account	2025 Budget	2025 Actual	2026 Budget Proposed
102-6 HIGHWAY REVENUE			
102-6-01-001.00 Property Taxes	1,283,289.01	1,283,289.01	1,289,222.21
Carryover	206,752.59		
102-6-02-001.02 Class 2 State Aid	35,000.00	35,274.27	70,548.54
102-6-02-001.03 Class 3 State Aid	73,000.00	74,894.01	149,788.02
102-6-02-001.04 Current Use	102,000.00	72,732.50	70,000.00
102-6-02-001.05 Flood - FEMA	47,250.00	57,232.49	7,640.45
102-6-02-001.06 State of VT-Paving Grant	-		-
102-6-02-001.07 Hwy Federal Reimbursement	40,200.00	69,320.56	-
102-6-02-001.08 State Structures Grant			-
102-6-02-001.12 Other Local Grants			36,000.00
102-6-02-001.14 Hwy FEMA Mitigation	-		-
102-6-03-001.01 Permit Income	900.00	770.00	800.00
102-6-04-001.01 Roadside Mower Reimb-Ryegate	-	235.89	
102-6-04-001.02 DHS Fuel Reimbursement	1,000.00	128.50	300.00
102-6-06-001.00 Better Back Roads Grant			20,000.00
102-6-06-001.01 Better Roads Structures	34,500.00		34,500.00
102-6-06-001.02 VT Grant in Aid Program	20,000.00		20,000.00
102-6-08-001.01 Capital Equipment Transfer	88,000.00	88,000.00	
102-6-08-001.03 Capital Building Transfer			8,000.00
102-6-09-098.00 Insurance Reimb/Payout		2,748.00	
102-6-09-099.00 Misc. Income		8.00	
102-6-09-099.02 Reimbursements		698.80	
TOTAL REVENUE	\$ 1,931,891.60	\$ 1,685,332.03	\$ 1,706,799.22
102-7 HIGHWAY SUMMARY			
102-7-10 PAYROLL & BENEFITS			
102-7-10-110.00 Labor	386,188.20	370,023.15	328,515.42
102-7-10-130.00 Overtime	15,447.00	27,291.52	26,303.66
102-7-10-210.00 Health Insurance	113,459.72	126,628.03	113,459.72
102-7-10-210.01 HRA Reimbursements	24,300.00	14,666.27	18,300.00
102-7-10-220.00 Taxes / FICA	36,252.61	31,306.82	32,288.54
102-7-10-220.01 Childcare Contribution	1,752.87	1,615.33	1,561.20
102-7-10-230.00 VT Municipal Retirement Pension	67,206.76	67,506.19	59,205.57
102-7-10-260.00 Workmen's Comp Insurance	22,927.00	22,634.86	23,000.00
102-7-10-290.01 VT Unemployment	685.00	642.60	789.00
102-7-10-290.03 Employee Benefits/PPE	9,000.00	8,926.34	7,000.00
102-7-10-290.04 Mileage Reimbursement	250.00	264.60	250.00
102-7-10-580.00 Training / Workshops	-	70.00	60.00
TOTAL PAYROLL & BENEFITS	\$ 677,469.16	\$ 671,575.71	\$ 610,733.11
102-7-20 Hwy Office Operations			
102-7-20-530.00 Telephone / Internet	3,000.00	3,164.23	3,200.00
102-7-20-540.00 Advertising	500.00	324.00	350.00
102-7-20-610.00 Office Supplies	250.00	145.36	100.00
TOTAL HWY OFFICE OPERATIONS	\$ 3,750.00	\$ 3,633.59	\$ 3,650.00

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Account	2025 Budget	2025 Actual	2026 Budget Proposed
102-7-30 TOWN GARAGE			
102-7-30-411.00 Water / Sewer Service	1,485.00	1,245.00	1,500.00
102-7-30-421.01 Rubbish	1,600.00	1,948.07	1,900.00
102-7-30-421.02 Hazard Waste Removal	1,000.00	420.50	500.00
102-7-30-430.00 Building Repairs -Maint.	20,000.00	7,691.39	30,000.00
102-7-30-430.01 Communications Expense	1,000.00	-	1,000.00
102-7-30-520.00 Insurance-Hwy Bldgs.	4,291.62	4,291.64	4,291.64
102-7-30-610.01 Supplies	1,500.00	1,077.96	1,200.00
102-7-30-610.02 Tools / Small Equipment	1,500.00	937.27	1,000.00
102-7-30-610.03 Safety Equipment	500.00	233.55	500.00
102-7-30-622.00 Electricity	3,500.00	4,292.80	4,300.00
102-7-30-623.00 Gases / Welding	1,000.00	850.91	1,000.00
102-7-30-624.00 Heating Expenses		2,200.00	5,000.00
TOTAL TOWN GARAGE	\$ 37,376.62	\$ 25,189.09	\$ 52,191.64
102-7-42 CLASS 2 ROADS			
102-7-42-442.00 Rented Equipment	1,000.00	-	1,000.00
102-7-42-450.01 Paving / Patch	106,000.00	109,996.00	100,000.00
102-7-42-450.02 Guard Rails	5,000.00		2,500.00
102-7-42-450.03 Tree & Brush	-		
102-7-42-460.02 Outside Contractors	-	-	
102-7-42-460.03 Paving Grant - State	-		
102-7-42-460.05 Federal Highway Project	53,600.00	73,145.56	-
102-7-42-610.01 Signs	500.00	483.01	500.00
102-7-42-610.02 Erosion Control	2,500.00	289.90	-
102-7-42-650.02 Salt	40,000.00	63,362.14	55,000.00
TOTAL CLASS 2 ROADS	\$ 208,600.00	\$ 247,276.61	\$ 159,000.00
102-7-43 CLASS 3 ROADS			
102-7-43-450.01 Tree Removal	-		5,000.00
102-7-43-450.02 Guard Rails	2,500.00		1,500.00
102-7-43-460.01 Bridges & Culverts	20,000.00	22,952.92	20,000.00
102-7-43-460.02 Outside Contractors	5,000.00	500.00	6,000.00
102-7-43-460.03 FEMA Projects	-	4,057.54	-
102-7-43-460-06 Better Back Roads			15,000.00
102-7-43-460-09 Better Road Structures	12,800.00	-	12,800.00
102-7-43-460.10 VT Grant in Aid Program	10,000.00	2,304.25	10,000.00
102-7-43-460.12 McDowell Project	6,000.00	4,795.10	-
102-7-43-610.01 Signs	500.00	244.06	500.00
102-7-43-610.02 Erosion Control	2,500.00	289.90	5,000.00
102-7-43-650.01 Gravel / Stone	135,000.00	117,612.17	120,000.00
102-7-43-650.03 Sand	24,000.00	29,968.40	30,000.00
102-7-43-650.04 Chloride	43,000.00	37,947.60	43,000.00
102-7-43-990.00 MRGP Fees	1,590.00	1,542.00	1,590.00
TOTAL CLASS 3 ROADS	\$ 262,890.00	\$ 222,213.94	\$ 270,390.00

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Account	2025 Budget	2025 Actual	2026 Budget Proposed
102-7-44 CLASS 4 ROADS			
102-7-44-460.01 Bridges & Culverts	\$ -		
102-7-44-650.01 Gravel / Stone	\$ -		
TOTAL CLASS 4 ROADS			
102-7-60 TRUCKS & EQUIPMENT			
102-7-60-431.00 Outside Equipment Repairs	6,000.00	5,488.64	6,000.00
102-7-60-431.01 Corrosion Prevention	400.00	1,227.49	1,200.00
102-7-60-432.02 Outside Vehicle Repairs	35,000.00	52,039.09	35,000.00
102-7-60-520.00 Insurance - Auto	10,737.82	12,388.21	12,000.00
102-7-60-610.00 Parts & Supplies	45,000.00	63,475.00	60,000.00
102-7-60-610.01 Safety Equipment	1,000.00	-	
102-7-60-627.00 Oil / Lubricants	10,000.00	15,713.15	15,000.00
102-7-60-627.01 Diesel / Gas	100,000.00	88,586.80	85,000.00
102-7-60-740.00 Equipment Purchase / Lease	387,000.00	291,334.00	100,000.00
TOTAL TRUCKS & EQUIPMENT	\$ 595,137.82	\$ 530,252.38	\$ 314,200.00
102-7-70 MISC			
102-7-70-522.00 Insurance-Hwy Liability	5,000.00	5,005.92	5,100.00
102-7-70-730.00 Loan Principal/ Interest	13,000.00	12,960.45	61,534.47
102-7-70-990.01 Misc /Fees/Late charge	-		
TOTAL MISC	\$ 18,000.00	\$ 17,966.37	\$ 66,634.47
102-7-90 RESERVE FUNDING			
102-7-90-810.01 Transfer to Capital Equipment Fund	100,000.00	100,000.00	150,000.00
102-7-90-810.03 Transfer to Infrastructure			60,000.00
102-7-90-810.06 Transfer to Capital Building Fund	8,000.00	8,000.00	20,000.00
TOTAL RESERVE FUNDING	\$ 108,000.00	\$ 108,000.00	\$ 230,000.00
TOTAL EXPENDITURES	\$ 1,911,223.60	\$ 1,826,107.69	\$ 1,706,799.22
2025 Income		\$ 1,685,332.03	\$ 1,706,799.22
2025 Expenditures		\$ 1,826,107.69	\$ 1,706,799.22
Total		\$ (140,775.66)	\$ -
2025 Audited Deficit/Surplus			
Carryover			\$ -