

**Town of Brandon
Proposed Budget
FY 15-16**

January 26, 2015

**Town of Brandon
Proposed Budget
FY 15-16
Summary**

	Department	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Difference	Note	Percentage
Income:		666,500	554,859.62	454,675	228,093.51	470,705	16,030		3.5%
	Revenue Restated	150,000	134,445.57	150,000	-	-	(150,000)	1	-100.0%
	Total:	816,500	689,305.19	604,675	228,093.51	470,705	(133,970)		-22.2%
Expenses:									
	Administration	455,574	450,832.93	477,865	222,980.02	458,925	(18,940)		-4.0%
	Clerk	155,975	152,648.50	135,680	69,725.57	141,975	6,295		4.6%
	Zoning/Code/LHO	51,081	45,113.70	52,270	2,638.30	96,405	44,135		84.4%
	Assessor	49,971	30,782.91	26,595	14,254.16	25,945	(650)		-2.4%
	Police	822,909	723,381.48	768,985	371,703.17	795,100	26,115		3.4%
	Public Works	821,534	770,747.98	755,255	330,221.09	812,670	57,415		7.6%
	Buildings & Grounds	52,627	50,574.01	101,315	26,605.98	107,060	5,745		5.7%
	Recreation	74,564	109,024.39	103,735	64,591.72	102,205	(1,530)		-1.5%
	Debt Service	354,589	383,571.70	248,090	203,129.84	241,505	(6,585)		-2.7%
	Intergovernmental	55,310	55,937.39	56,800	41,297.77	57,400	600	2	1.1%
	CIP	-	-	17,885	17,885.00	66,885	49,000		274.0%
	Total:	2,894,134	2,772,614.99	2,744,475	1,365,032.62	2,906,075	161,600		5.9%
	Buildings & Grounds Restat	150,000	134,444.57	150,000	-	-	(150,000)	1	-100.0%
	Intergovernmental Restated	103,500	103,500.00	98,325	48,912.54	-	(98,325)	2	-100.0%
	Total:	3,147,634	3,010,559.56	2,992,800	1,413,945.16	2,906,075	(86,725)		-2.9%
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Net Municipal Budget		2,331,134	2,321,254	2,388,125	1,185,852	2,435,370	47,245		2.0%
Notes:									
1. Expense and Revenue for MSW have been removed for improved accounting practices. This change creates at net \$0 change in the General Fund Budget									
2. The Library and Senior Center expenses were removed to reflect the change in their now being voted on as an appropriation.									

**Town of Brandon
Proposed Budget
FY 15-16
Revenues**

	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Revenue								
Surplus Forwarded	175,000		-	-	-		-	0.0%
Local Options Tax	-	-	-	-	-		-	0.0%
Duplication Revenue	300	351.75	300	239.00	400		100	33.3%
Administrative Services	7,000	7,000.00	20,000	10,000.00	30,000	1	10,000	50.0%
Vendor Permits	200	44.00	200	100.00	200		-	0.0%
Act 60/Reappraisal	18,000	402.92	-	-	-		-	0.0%
Land Use Permits	7,000	4,680.00	7,500	1,514.00	5,000		(2,500)	-33.3%
Rental Code Compliance	-	-	12,000	-	12,000		-	0.0%
Misc. Zoning	500	280.00	500	-	500		-	0.0%
Liquor Licenses	1,800	1,505.00	1,285	-	1,200		(85)	-6.6%
Misc.	1,400	1,111.49	1,800	1.01	-		(1,800)	-100.0%
Land Records	28,000	23,381.00	30,000	12,045.00	30,150		150	0.5%
Vault Time	3,500	2,697.00	3,000	1,465.80	3,000		-	0.0%
Misc. Clerk	1,500	2,169.47	1,000	764.23	1,000		-	0.0%
Marriage Licenses	1,800	2,655.00	400	210.00	400		-	0.0%
Hunting/Fishing Licenses	1,800	1,608.50	200	(6.75)	100		(100)	-50.0%
Dog Licenses	4,500	4,195.00	2,080	100.00	2,000		(80)	-3.8%
Vital Records	2,200	2,692.00	2,600	1,395.00	2,600		-	0.0%
Records Preservation	3,000	2,582.00	3,500	1,400.00	3,350		(150)	-4.3%
PILOT/CU	55,000	38,509.90	38,000	39,304.76	38,000		-	0.0%
Interest	12,000	9,390.47	4,000	6,770.06	4,000		-	0.0%
Delinquent Tax Interest & Penalties	50,000	109,539.92	65,000	35,431.42	65,000		-	0.0%
Traffic Tickets	9,000	7,895.67	6,500	5,299.81	5,000		(1,500)	-23.1%
Parking Fines	200	202.50	100	10.00	100		-	0.0%
Court Fines/Costs	300	-	-	-	-		-	0.0%
Forfeiture Funds	6,000	3,400.00	-	-	-		-	0.0%
Misc. Police	500	841.04	500	1,743.09	500		-	0.0%

**Town of Brandon
Proposed Budget
FY 15-16
Revenues**

	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
COPS Grant	22,500	891.04	-	-	-		-	0.0%
SRO Reimbursement	35,000	37,168.14	36,000	-	36,000		-	0.0%
Click it or Ticket	1,000	5,051.85	3,000	218.38	3,000		-	0.0%
Document Reimbursement	1,000	2,465.00	3,000	1,640.00	3,000		-	0.0%
Access Permits	250	100.00	100	-	100		-	0.0%
Excavation Permits	300	300.00	100	50.00	100		-	0.0%
State Highway	145,000	148,964.95	145,000	74,414.84	147,000		2,000	1.4%
Misc. PW	-	27,602.58	1,500	-	1,500		-	0.0%
Capital Transfer In	51,000	51,492.17	-	-	-		-	0.0%
Overweight Permits	450	520.00	450	20.00	400		(50)	-11.1%
Bldg & Grounds Misc.	500	180.00	-	17.14	-		-	0.0%
Rent-MSW	6,000	6,600.00	6,000	3,000.00	7,200		1,200	20.0%
Mixed Recyclables	1,000	2,236.61	8,000	4,165.62	9,000		1,000	12.5%
Mosquito-Trustee Reimbursement	12,000	9,250.00	9,250	-	9,250.00		-	0.0%
Recreation-Programming	-	34,902.65	41,810	26,781.10	49,655		7,845	18.8%
Total Revenue:	666,500	554,859.62	454,675	228,093.51	470,705		16,030	3.5%
Casella Reimbursement	80,000	8,777.38	70,000	-	-	2	(70,000)	-100.0%
EWM	70,000	125,667.19	80,000	-	-	2	(80,000)	-100.0%
Total:	816,500	689,304.19	604,675	228,093.51	470,705	2	(133,970)	-22%
Notes:								
1. Gradual increase of Administrative Overhead the Waste Water budget should be paying to the General Fund Budget.								
2. Reflects a change in accounting for the transfer station fees. There is a net \$0 impact on the budget as the expenses are reduced by the same amount.								

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**Town of Brandon
Proposed Budget
FY 15-16
Administration**

		FY 13-14	Actual FY 13 14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage Difference
Expense:									
	Personnel & Benefits								
	Salaries & Wages	223,213	223,338.15	224,680	105,650.64	217,205		(7,475)	-3.3%
	FICA/Medicare	17,076	17,331.41	17,190	8,224.72	16,615		(575)	-3.3%
	VT PR Tax	-	-	-	-	1,520		1,520	100.0%
	Health Insurance	25,000	31,119.50	49,580	22,125.96	39,535		(10,045)	-20.3%
	Health Deductible	8,000	1,840.15	-	-	-		-	0.0%
	Dental Insurance	2,200	2,188.03	3,480	1,319.35	2,860		(620)	-17.8%
	Life & Disability	3,600	4,116.67	3,980	1,380.93	3,145		(835)	-21.0%
	VMER	14,200	12,896.40	14,980	7,123.81	11,965		(3,015)	-20.1%
	Total:	293,289	292,830.31	313,890	145,825.41	292,845	1	(21,045)	-6.7%
	Travel & Expenses	3,000	3,036.10	4,000	1,520.16	4,000		-	0.0%
	Personnel Recruitment	250	7,741.27	1,000	-	1,000		-	0.0%
	Miscellaneous	600	1,466.58	-	-	-		-	0.0%
	Dues & Subscriptions	500	825.00	6,625	5,785.00	6,625		-	0.0%
	Professional Development	1,300	3,026.37	3,800	2,849.22	3,800		-	0.0%
	Contractors	9,000	6,581.25	-	-	-		-	0.0%
	Legal	2,500	14,658.42	25,000	6,711.67	20,000		(5,000)	-20.0%
	Auditing Services	23,000	16,000.00	20,000	6,678.75	20,000		-	0.0%
	Consultants	250	-	-	-	-		-	0.0%
	Office Supplies	10,000	12,353.32	10,000	4,186.30	10,000		-	0.0%
	Utilities:								
	Telephone	6,500	8,134.45	6,500	4,318.13	7,000		500	7.7%
	Heating Fuel	15,000	7,775.20	-	-	-		-	0.0%
	Water	400	88.16	-	-	-		-	0.0%
	Electric	8,000	5,109.85	-	-	-		-	0.0%
	Postage	7,000	6,750.74	7,000	4,989.06	8,000		1,000	14.3%

**Town of Brandon
Proposed Budget
FY 15-16
Administration**

	FY 13-14	Actual FY 13 14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage Difference
Technical Support	1,500	1,908.11	3,000	2,418.75	5,000		2,000	66.7%
Service Contracts	10,000	8,477.45	10,000	5,045.16	10,000	2	-	0.0%
Legal Advertising	1,000	2,069.82	1,000	1,001.28	1,000		-	0.0%
Town Report	5,000	5,424.15	5,000	-	5,000		-	0.0%
Insurance:								
Property & Casualty	33,248	34,475.20	35,105	24,930.78	38,615		3,510	10.0%
Workers Comp	1,137	2,401.00	4,445	3,497.93	4,890		445	10.0%
Claim Deductions	500	3,000.00	1,000	-	2,000		1,000	100.0%
Unemployment	5,000	2,167.20	1,500	1,842.36	1,650		150	10.0%
Public Transportation	4,000	3,500.00	-	-	-		-	0.0%
Tax Sales/Legal	4,000	-	4,000	-	4,000		-	0.0%
Elected Auditors	100	-	-	-	-		-	0.0%
Historical Preservation Committe	500	-	-	-	-		-	0.0%
Economic Development	9,000	1,032.98	5,000	40.00	3,000		(2,000)	-40.0%
REDC					500	3	500	100.0%
Tax Anticipation Note	-	-	10,000	1,340.06	10,000		-	0.0%
Total Expenses:	455,574	450,832.93	477,865	222,980.02	458,925		(18,940)	-4.0%
Notes:								
1. Reflects changes in positions charged to Administration. Bookkeeper - 30 Hours No Benefits; Cleaning Personnel - Moved to Buildings & Grounds.								
2. Maintenance contracts for the copier, postage meter, and annual municipal software.								
3. Line items moved from Intergovernmental to reflect being a membership dues.								

**Town of Brandon
Proposed Budget
FY 15-16
Clerk**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits								
Salaries & Wages	92,336	90,997.26	74,360	39,486.00	79,455	1	5,095	6.9%
FICA	7,064	6,344.28	5,690	2,766.76	6,080		390	6.9%
VT PR Tax	-	-	-	-	555		555	100.0%
Health Insurance	23,500	31,339.46	29,405	17,073.95	32,630		3,225	11.0%
Health Deductible	6,400	97.75			0		-	0.0%
Dental Insurance	2,140	2,764.31	1,720	1,313.62	2,775		1,055	61.3%
Life & Disability	2,323	1,799.23	1,595	630.05	1,755		160	10.0%
VMER	7,462	7,341.12	5,260	3,016.34	5,675		415	7.9%
Total:	141,225	140,683.41	118,030	64,286.72	128,925		10,895	9.2%
Travel	350	260.00	350		350		-	0.0%
Professional Development	-	-	500	65.00	500		-	0.0%
Dues & Subscriptions	200	240.00	200	75.00	200		-	0.0%
Elections	-	-	4,100	2,952.00	5,000		900	22.0%
Dog License	2,300	2,058.58	-	-	-		-	0.0%
Marriage License	1,500	2,065.00	-	-	-		-	0.0%
Hunting & Fishing Licen	1,000	1,516.50	-	-	-		-	0.0%
Office Supplies	1,500	1,381.77	1,600	66.47	1,500		(100)	-6.3%
Records Preservation	5,400	2,405.00	5,900	2,280.38	5,500		(400)	-6.8%
Office Equipment	2,500	2,038.24	5,000				(5,000)	-100.0%
Total Expenses:	155,975	152,648.50	135,680	69,725.57	141,975		6,295	4.6%
Notes:								
	1. Clerk salary increase from \$49,920 to \$55,016							

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**Town of Brandon
Proposed Budget
FY 15-16
Zoning/Rental Code/LHO**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits								
Salaries & Wages	33,145	30,486.21	33,135	1,956.02	54,135		21,000	63.4%
FICA/Medicare	2,536	2,332.18	2,535	149.63	4,140		1,605	63.3%
VT PR Tax	-	-	-	-	380		380	100.0%
Health Insurance	-	-	-	-	15,485		15,485	100.0%
Dental Insurance	-	-	-	-	970		970	100.0%
Life & Disability	-	-	-	-	1,235		1,235	100.0%
VMER	-	-	-	-	3,260		3,260	100.0%
Total:	35,681.00	32,818.39	35,670.00	2,105.65	79,605	1	43,935	123.2%
Travel & Expenses	650	320.54	1,200	-	1,200		-	0.0%
Dues & Subscriptions	200	376.58	350	-	350		-	0.0%
Professional Development	1,200	350.00	750	-	750		-	0.0%
Professional Services	500	-	4,200	-	4,200		-	0.0%
Contractor	2,000	4,064.20	-	-	-		-	0.0%
Legal Services	5,000	1,811.00	5,000	-	5,000		-	0.0%
Office Supplies	500	403.45	300	85	300		-	0.0%
Postage	-	240.72	500	-	500		-	0.0%
Office Equipment	1,500	-	-	-	-		-	0.0%
Legal Advertising	750	1,421.32	1,000	448.07	1,000		-	0.0%
Printing	100	-	-	-	-		-	0.0%
Mapping	3,000	3,307.50	3,300	-	3,500		200	6.1%
Total Expenses:	51,081	45,113.70	52,270	2,638.30	96,405		44,135	84.4%
Notes:								
1. Combined Zoning Administrator, Rental Code Enforcement Officer, and Local Health Officer into 1 Full-time position with benefits.								

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**Town of Brandon
Proposed Budget
FY 15-16
Assessor**

		FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits									
	Salaries & Wages	14,000	14,148.27	7,800	3,472.00	7,935		135	1.7%
	FICA	1,071	1,082.34	595	265.62	605		10	1.7%
	VT PR Tax	-	-	-	-	55		55	100.0%
	Total:	15,071	15,231	8,395	3,738	8,595		200	2.4%
	Travel & Expenses	200	144.47	100	-	100		-	0.0%
	Dues & Subscriptions	300	50.00	200	238.81	250		50	25.0%
	Professional Development	500	350.00	200	-	200		-	0.0%
	Assessor Contract	12,000	11,424.99	16,000	10,062.73	16,800		800	5.0%
	Office Supplies	400	68.99	-	-	-		-	0.0%
	Telephone	1,800	1,379.82	-	-	-		-	0.0%
	Postage	200	134.32	200	-	-		(200)	-100.0%
	Office Equipment	1,500	980.17	1,500	215.00	-		(1,500)	-100.0%
	Legal	-	1,019.54	-	-	-		-	0.0%
	Reappraisal	18,000	-	-	-	-		-	0.0%
	Total Expenses:	49,971	30,782.91	26,595	14,254.16	25,945		(650)	-2.4%

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**Town of Brandon
Proposed Budget
FY 15-16
Police**

		FY 13-14	Actual FY13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits									
	Salaries & Wages	489,150	434,344.85	449,240	206,734.32	458,530		9,290	2.1%
	FICA	37,364	33,168.83	34,365	17,550.48	35,080		715	2.1%
	VT PR Tax	-	-	-	-	3,210		3,210	100.0%
	Health Insurance	62,000	76,678.67	75,170	37,736.20	82,525		7,355	9.8%
	Health Deductible	14,400	2,566.18	-	-	-		-	0.0%
	Dental Insurance	6,110	6,526.92	7,725	3,320.27	8,495		770	10.0%
	Life & Disability	8,610	7,490.38	8,210	3,096.40	9,030		820	10.0%
	VMER	39,940	32,101.49	29,950	15,912.66	30,460		510	1.7%
	Total:	657,574	592,877.32	604,660	284,350.33	627,330	1	22,670	3.7%
	Travel & Expenses	2,000	445.65	1,000	1,568.22	1,500		500	50.0%
	Clothing Allowance	5,500	4,380.69	5,500	1,443.95	5,500		-	0.0%
	Dues & Subscriptions	1,000	1,150.24	1,200	918.01	1,200		-	0.0%
	Professional Development	4,000	1,000.00	4,000	846.00	4,000		-	0.0%
	Forfeiture Fund Payments	5,000	-	-	845.00	-		-	0.0%
	Radio Maintenance	1,500	348.99	1,500	526.00	1,500		-	0.0%
	MDTs/Video	3,000	1,927.76	3,000	933.54	3,000		-	0.0%
	Legal Services	1,000	25.00	1,000	-	1,000		-	0.0%
	Office Supplies	2,500	2,365.61	3,000	1,595.26	3,000		-	0.0%
	Professional Supplies	3,500	2,087.22	3,500	251.70	3,500		-	0.0%
	Service Contracts	9,200	8,854.48	9,200	6,494.38	9,200	2	-	0.0%
	Utilities:	10,000		-					
	Telephone/Internet	3,000	2,042.37	3,000	1,276.98	3,000		-	0.0%
	Heating Fuel	-		4,000	1,219.18	3,500		(500)	-12.5%
	Electric	-	5,331.57	3,900	1,597.61	3,900		-	0.0%
	Water	-		400	39.66	400		-	0.0%
	Sewer	-		800	-	800		-	0.0%

**Town of Brandon
Proposed Budget
FY 15-16
Police**

	FY 13-14	Actual FY13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Building Maintenance	-		5,000	239.63	5,000		-	0.0%
Postage	500	76.69	500	112.49	500		-	0.0%
Document Requests	300	20.00	-	-	-		-	0.0%
Office Equipment	4,000	2,407.36	-	-	-		-	0.0%
Legal Advertising	200	-	200	-	200		-	0.0%
Special Investigations	250	-	250	-	-		(250)	-100.0%
Community Police	250	-	250	-	-		(250)	-100.0%
Vehicles:							-	0.0%
Equipment	2,000	2,100.00	2,000	1,707.79	2,000		-	0.0%
Fuel	24,000	21,188.78	27,000	7,584.03	24,000		(3,000)	-11.1%
Maintenance	11,500	7,503.45	11,500	6,442.10	11,500		-	0.0%
Insurance:								
Property & Casualty	44,118	48,409.43	40,575	28,600.53	44,635		4,060	10.0%
Workers Comp	19,317	15,895.19	28,715	21,360.74	31,585		2,870	10.0%
Unemployment	3,500	2,711.16	2,135	1,750.04	2,350		215	10.1%
Constable	200	232.52	200	-	-		(200)	-100.0%
Animal Control	4,000	-	1,000	-	1,000		-	0.0%
Total Expense:	822,909	723,381.48	768,985	371,703.17	795,100		26,115	3.4%
Notes:								
	1. Reflects a 7 person Police Force. Without an 8 person force, we are unable to provide 24/7 police protection.							
	2. Maintenance contracts for copier, State databases/software, and alarm monitoring.							

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**Town of Brandon
Proposed Budget
FY 15-16
Public Works**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits								
Salaries & Wages	235,712	232,047.75	207,760	89,709.69	221,025	1	13,265	6.4%
FICA	18,032	18,927.81	15,890	7,395.61	16,910		1,020	6.4%
VT PR Tax	-	-	-	-	1,545			
Health Insurance	46,850	50,916.34	42,440	20,857.16	67,665		25,225	59.4%
Health Deductible	11,200	1,994.31	-	-	-		-	0.0%
Dental Insurance	4,086	3,842.93	3,480	1,487.34	5,635		2,155	61.9%
Life & Disability	4,475	4,563.62	3,005	1,264.10	4,640		1,635	54.4%
VMER	15,539	15,335.79	8,730	5,221.04	12,815		4,085	46.8%
Total:	335,894	327,628.55	281,305	125,935	330,235		48,930	17.4%
Travel & Expenses	750	349.82	600	16.80	600		-	0.0%
Uniforms	3,000	3,179.77	3,500	1,167.23	3,500		-	0.0%
Dues & Subscriptions	200	10.00	150	-	150		-	0.0%
Professional Development	550	255.00	500	-	500		-	0.0%
Engineering	15,000	-	20,000	-	20,000	2	-	0.0%
Contractors	10,000	4,485.76	30,520	282.50	30,520	3	-	0.0%
Equipment Rental	2,000	-	2,000	250.00	2,000		-	0.0%
Office Supplies	750	402.16	750	111.40	750		-	0.0%
Utilities								
Telephone	2,500	2,065.82	2,500	1,099.85	2,500		-	0.0%
Heating Fuel	8,000	11,658.69	8,750	483.47	8,750		-	0.0%
Electric	2,000	2,203.78	2,300	603.19	2,300		-	0.0%
Tools-Misc.	2,000	1,541.51	2,000	180.00	2,000		-	0.0%
Safety Equipment	750	683.74	750	75.00	750		-	0.0%

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**Town of Brandon
Proposed Budget
FY 15-16
Public Works**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Vehicle Maintenance								
Fuel	40,000	42,698.48	40,000	8,928.51	40,000		-	0.0%
Oil	3,000	1,763.03	2,000	291.52	2,000		-	0.0%
Parts & Supplies	17,500	14,732.08	15,500	8,192.02	16,000		500	3.2%
Tires	3,000	1,810.72	9,500	2,811.00	3,000		(6,500)	-68.4%
Repairs	8,000	9,095.19	8,000	5,123.17	9,000		1,000	12.5%
Building Maintenance	7,500	3,924.73	10,000	2,203.89	8,000		(2,000)	-20.0%
Ditching	1,500	1,238.87	700	50.00	700		-	0.0%
Roadside Mowing	7,500	5,943.65	5,400	-	5,400		-	0.0%
Tree Removal & Planting	5,000	1,046.00	3,000	209.50	2,000		(1,000)	-33.3%
Guardrails	1,000	-	1,000	-	1,000		-	0.0%
Street Sweeping	-	270.00	-	-	-		-	-
Street Lights	50,000	82,219.90	50,000	17,618.55	50,000		-	0.0%
Signs & Posts	4,000	2,286.08	4,000	264.52	3,000		(1,000)	-25.0%
Line Painting	500	917.26	1,000	-	1,000		-	0.0%
Paved Road Patching	8,000	2,530.00	8,000	741.50	15,000	4	7,000	87.5%
Cold Patching	2,500	4,297.64	2,500	1,728.29	3,500	5	1,000	40.0%
Culverts	2,500	5,281.57	2,500	-	2,500		-	0.0%
Gravel	30,000	23,766.47	30,000	13,956.38	25,000		(5,000)	-16.7%
Chloride	10,000	9,240.00	10,000	-	10,000		-	0.0%
Road Salt	45,000	45,179.08	50,000	20,447.83	50,000		-	0.0%
Winter Sand	25,000	25,849.34	25,000	24,272.81	35,000	6	10,000	40.0%
Project Expenses:							-	0.0%
Bridge Work	-	-	-	-	-		-	0.0%
Bridge 114	10,000	10,000.00	-	-	-		-	0.0%
Resurfacing	40,000	38,160.00	-	-	-		-	0.0%
Sidewalks	-	1,250.00	-	-	-		-	0.0%

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**Town of Brandon
Proposed Budget
FY 15-16
Public Works**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Insurance:							-	0.0%
Property & Casualty	17,350	19,046.31	17,740	11,891.67	19,515		1,775	10.0%
Works Comp	12,500	13,809.17	24,090	16,370.61	26,500		2,410	10.0%
Unemployment	1,790	1,385.64	1,200	1,012.95	1,500		300	25.0%
Equipment Leases	85,000	48,542.17	78,500	63,901.99	78,500		-	0.0%
Total Expenses:	821,534	770,747.98	755,255	330,221.09	812,670		57,415	7.6%
Notes:								
	1. Increase Public Works Director's hours to full-time							
	2. Contracting with engineers for minor projects such as the FEMA PA grants.							
	3. Hiring Contractors for projects that PW staff can not complete do to scope of project or equipment needs.							
	4.. Increased use of hot mix vs. cold patch. Projects on Grove, Champlain and Smalley streets.							
	5. Increased cost of cold patch.							
	6. Reflects the sand: salt ratio due to increased price of salt.							

**Town of Brandon
Proposed Budget
FY 15-16
Buildings Grounds**

		FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Expense:									
	Personnel & Benefits								
	Salaries & Wages	1,000	773.25	-	-	6,455		6,455	100.0%
	FICA/Medicare	77	49.58	-	-	495		495	100.0%
	VT PR Tax	-	-	-	-	45		45	100.0%
	Total:	1,077	823	-	-	6,995	1	6,995	100.0%
	Supplies	3,000	2,535.10	3,000	983.84	3,000		-	0.0%
	Repairs	7,500	11,393.06	8,800	1,709.51	8,000		(800)	-9.1%
	Cemeteries	1,000	-	1,000	-	-		(1,000)	-100.0%
	Mowing	8,800	7,650.00	12,000	3,085.00	12,000		-	0.0%
	Recreational Fields	1,000	2,050.00	-	-	-		-	0.0%
	Town Clock	500	-	500	-	500		-	0.0%
	Town Office	-	-	15,000	-	10,000		(5,000)	-33.3%
	Town Hall (FOTH)	15,000	15,000.00	10,000	5,320.55	10,000		-	0.0%
	Tree Maintenance	-	-	-	-	-		-	0.0%
	Park Maintenance	2,000	2,965.36	1,000	2,301.94	2,500		1,500	150.0%
	Green Up Day	-	-	-	-	300	2	300	100.0%
	Utilities:								
	Heating Fuel	-	-	15,000	1,521.71	12,000		(3,000)	-20.0%
	Electric	-	-	11,000	2,985.74	11,000		-	0.0%
	Water	-	-	400	195.01	400		-	0.0%
	Sewer	-	-	1,000	-	1,000		-	0.0%
	Rental	-	-	12,000	-	-	3	(12,000)	-100.0%
	Trash Removal	2,500	2,870.97	-	1,140.80	15,000	4	15,000	100.0%
	Licenses & Fees	400	180.00	300	206.20	300		-	0.0%
	Testing & Monitoring	3,000	2,775.00	3,000	2,624.16	3,000		-	0.0%
	RCSWD/Recycling	6,000	2,236.61	6,000	4,088.48	9,000		3,000	50.0%
	Insurance								

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**Town of Brandon
Proposed Budget
FY 15-16
Buildings Grounds**

		FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
	Property & Casualty	750	95.08	1,315	443.04	2,000		685	52.1%
	Unemployment	100	-	-	-	65		65	100.0%
Total Expenses:		52,627	50,574.01	101,315	26,605.98	107,060		5,745	5.7%
	Casella - Disposal	80,000	8,777.38	80,000	-	-	5	(80,000)	-100.0%
	EWM	70,000	125,667.19	70,000	-	-	5	(70,000)	-100.0%
	Total:	202,627	185,018.58	251,315	26,605.98	107,060	5	(144,255)	-57.4%
Notes:									
	1. Cleaning personnel moved from Administration.								
	2. Moved from Intergovernmental.								
	3. Rental on 2417 Franklin St.								
	4. Cost of Town's MSW expenses.								
	5. Reflects change in accounting for MSW. There is a corresponding reduction of revenue for a net \$0 impact on the budget.								

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**Town of Brandon
Preliminary Budget
FY 15-16
Recreation**

Expense	FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14 15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Personnel & Benefits								
Salaries & Wages	40,000	36,853.21	30,510	17,153.79	31,030		520	1.7%
FICA	3,060	2,764.69	2,335	1,292.99	2,375		40	1.7%
VT PR Tax	-	-	-	-	215		215	#DIV/0!
Health Insurance	14,000	15,983.91	14,700	8,684.82	16,315		1,615	11.0%
Health Deductible	3,200	2,034.00	-	-	-		-	0.0%
Dental Insurance	1,590	1,145.70	1,260	668.31	1,385		125	9.9%
Life & Disability	950	705.60	715	309.46	785		70	9.8%
VMER	2,405	2,763.84	2,480	1,439.52	2,520		40	1.6%
Total:	65,205	62,250.95	52,000	29,548.89	54,625		2,625	5.0%
Travel & Expenses	300	247.00	150	-	150		-	0.0%
Dues & Subscriptions	200	225.00	200	80.00	200		-	0.0%
Office Supplies	500	321.40	400	33.58	200		(200)	-50.0%
Telephone	1,200	112.84	700	-	500		(200)	-28.6%
Park Maintenance	-	-	-	-	500	1	500	100.0%
Mowing	2,000	1,515.81	4,000	2,250.00	4,500	2	500	12.5%
Programming	-	38,914.97	37,145	28,215.81	34,775	3	(2,370)	-6.4%
Computer Software	-	-	3,000	-	-		(3,000)	-100.0%
Insurance:								
Property & Casualty	4,700	5,142.08	3,570	2,565.03	3,925		355	9.9%
Workers Comp	-	-	2,430	1,673.46	2,675		245	10.1%
Unemployment	459	294.34	140	224.95	155		15	10.7%
Total Expenses:	74,564	109,024.39	103,735	64,591.72	102,205		(1,530)	-1.5%
Notes:								
1. Improvements to recreation parks such as paint, equipment maintenance/replacement, fence repair, tennis courts crack filling and net replacements								
2. Contracted services reclassified as Mowing for clarity in expense.								
3. Reduction of the Zumba program.								

**Town of Brandon
Preliminary Budget
FY 15-16
Debt Service**

		Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Difference	Percentage
Expense							
	Route 7 - Segment 6	222,139	222,139.00	216,290	177,192.49	210,355	(5,935) -2.7%
	Police Station	32,450	32,450.33	31,800	25,937.35	31,150	(650) -2.0%
	Equipment Replaceme	100,000	128,982.37	-	-	-	0.0%
	Total Expense:	354,589	383,571.70	248,090	203,129.84	241,505	(6,585) -2.7%
Note: Lease-Purchase Agreements have been posted here although not budgeted here.							

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**Town of Brandon
Proposed Budget
FY 15-16**

Intergovernmental

		FY 13-14	Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Expense:									
	Intergovernmental:								
	County Tax	21,000	21,407.44	22,100	22,022.71	23,500		1,400	6.3%
	VLCT	4,820	4,820.00	-	-	-		-	0.0%
	Rutland Regional Plann	875	1,094.95	900	900.00	900		-	0.0%
	REDC	500	500.00	500	125.06	-	1	(500)	-100.0%
	Mosquito Control	27,815	27,815.00	29,500	14,750.00	29,500		-	0.0%
	Public Transit	-	-	3,500	3,500.00	3,500		-	0.0%
	Green Up Day	300	300.00	300	-	-	2	(300)	-100.0%
	Total Expenses:	55,310	55,937.39	56,800	41,297.77	57,400		600	1.1%
	Brandon Library	90,000	90,000.00	85,500	42,500.04	-	3	(85,500)	-100.0%
	Senior Center	13,500	13,500.00	12,825	6,412.50	-	4	(12,825)	-100.0%
	Total:	158,810	159,437.39	155,125	90,210.31	57,400		(97,725)	-63.0%
Notes:									
	1. Moved to Administration.								
	2. Moved to Buildings & Grounds.								
	3. Now a separate Appropriation.								
	4. Now a separate Appropriation.								

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**Town of Brandon
Proposed Budget
FY 15-16
Voted Appropriations**

	FY 13-14	Actual FY 13-14 Unaudited	Voted FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	Notes	Difference	Percentage
Expense:								
Appropriations:								
Brandon Area Rescue Squad	20,735	20,734.99	20,735	10,367.50	20,735		-	0.0%
Brandon Area Chamber of Commerce	1,000	1,000.00	1,000	500.00	1,000		-	0.0%
RSVP & Volunteer Center	406	406.00	406	406.00	-		(406)	-100.0%
Rutland Area Visiting Nurse Association	10,200	10,200.00	10,200	5,100.00	10,200		-	0.0%
VT Adult Learning	1,200	1,200.00	-	-	-		-	0.0%
Boys and Girls Club of Brandon	10,000	10,000.00	-	-	10,000		10,000	100.0%
Brandon Independence Day Celebration C	6,000	6,000.00	6,000	3,000.00	6,000		-	0.0%
Southwestern VT Council on Aging	2,400	2,400.00	2,400	1,200.00	-		(2,400)	-100.0%
ARC-Rutland Area	3,500	3,500.00	3,500	1,750.00	3,500		-	0.0%
Rutland Mental Health Services	6,624	6,624.00	6,624	3,312.00	6,624		-	0.0%
Rutland County Parent Child Center	3,250	3,250.00	-	-	-		-	-100.0%
Community Health Service of Addison Co	750	750.00	750	-	-		(750)	-100.0%
BROC-Community Action	1,650	1,650.00	-	-	-		-	-100.0%
Stephen A. Douglas Community Center, I	3,600	3,600.00	-	-	2,500		2,500	-100.0%
Independent Living Center	420	-	-	-	-		-	0.0%
Foxcroft Farm	-	-	15,000	7,500.00	15,000		-	0.0%
Brandon Library	-	-	85,500	42,500.04	85,500	1	-	100.0%
Senior Center	-	-	12,825	6,412.50	13,500	2	675	100.0%
Union St.	-	-	125,000	-	-		(125,000)	-100.0%
Wheeler Rd. Bridge	-	-	24,000	-	-		(24,000)	-100.0%
Overflow Culvert HMGP Match	-	-	-	-	68,640		68,640	100.0%
Marble St. Overlay	-	-	-	-	24,545		24,545	100.0%
Champlain St. Overlay	-	-	-	-	18,295		18,295	100.0%
Sidewalk Repairs	-	-	-	-	20,000		20,000	100.0%
Total Expenses:	71,735	71,314.99	313,940	82,048.04	306,039		(7,901)	-2.5%
Notes:								
1. Moved from Intergovernmental								
2. Moved from Intergovernmental								

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**Town of Brandon
Proposed Budget
FY 15-16**

**Capital Improvement Plan
Administration**

Item	Acquired	Cost	Useful Life	Replacement Cost	Scheduled Replacement	Annual Contribution	In Reserve as of 6/30/15	FY 14-15	Proposed FY 15-16
Computers/Printers	Varies	29,005	3	26,650	2015	8,885	-	8,885	8,885
Copier (used)	2009	1,410	5	8,000	2015	1,600	-	4,000	4,000
Reappraisal	2008	200,000	NA			5,000	140,000	5,000	5,000
Total:		30,415		34,650		15,485	140,000	17,885	17,885

Police

Item	FY Acquired	Cost	Useful Life	Replacement Cost	Scheduled Replacement	Annual Contribution	In Reserve as of 6/30/15	FY 14-15	Proposed FY 15-16
2006 Chevy Impala	2006		5	30,000	2015	6,000	-	-	30,000
2007 Dodge Charger	2008		5	30,000	2015	6,000	-	-	15,000
2008 Dodge Durango	2008		5	32,575	2015	6,515	-	-	0
2009 Chevy Impala	2009		5	30,000	2015	6,000	-	-	0
2010 Dodge Charger	2011		5	30,000	2016	6,000	-	-	0
2010 Dodge Charger	2011		5	30,000	2016	6,000	-	-	0
2013 Dodge Charger	2013		5	30,000	2018	6,000	-	-	0
Tasers (3)	2012		5	3,500	2017	700	-	-	0
Vests (10)	2011		5	8,000	2016	1,600	-	-	4,000
Speed Cart	2014		10	4,000	2018	400	-	-	0
Garage	NA		40			-	-	-	0
Police Station	NA		40			-	-	-	0
Total:				228,075		45,215	-	-	49,000

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**Town of Brandon
Proposed Budget
FY 15-16**

**Capital Improvement Plan
Public Works-Equipment**

Item	Acquired	Cost	Useful Life	Replacement Cost	Scheduled Replacement	Annual Contribution	In Reserve as of 6/30/15	FY 14-15	Proposed FY 15-16
John Deer Backhoe 4x4 410G	2004		10	120,000	2014	12,000	-		
Clean-up Bucket	2004		10	1,200	2014	120	-		
Wain-Roy Swivel	2004		10	6,000	2014	600	-		
International 7500 HT570 Dump	2005		8	140,000	2014	17,500	-		
11" One-way Plow	2005		8	7,000	2014	875	-		
Wing Plow	2005		8	3,500	2014	440	-		
Gallion Road Grader	1996		10	250,000	2015	25,000	-		
One Way Plow	1996		10	7,000	2015	700	-		
Wing Plow	1996		10	16,000	2015	1,600	-		
Ford F-550 Super-Duty Dump	2008		8	60,000	2016	7,500	-		
One Way Plow	2008		8	3,500	2016	440	-		
New Idea Agricultural Lime S	???		8	6,000	2016	750	-		
Utility Trailer	???		10	1,800	2017	180	-		
International Maxxforce 10 W	2011		8	140,000	2019	17,500	-		
11' One-way Plow	2011		8	7,000	2019	875	-		
Wing Plow	2011		8	3,500	2019	440	-		
Gehl Skidsteer Loader SL4640	2008		12	35,000	2020	2,915	-		
6' V-Plow	2008		12	3,500	2020	290	-		
6' Snow Blower	2008		12	6,000	2020	500	-		
Sweeper Broom	2008		12	6,000	2020	500	-		
Tow Behind Material Spreader	2008		12	8,000	2020	665	-		
International SEA 7400 Dump	2012		8	140,000	2020	17,500	-		
11' One-way Plow	2012		8	7,000	2020	875	-		
Wing Plow	2012		8	3,500	2020	440	-		
Chevy Silverado 3/4 Ton Utilit	2012		8	25,000	2020	3,125	-		
Caterpillar 924K Wheel Load	2014	130,000	10	130,000	2024	13,000	-		
Adjustable Forks	2014	3,500	10	3,500	2024	350	-		
10' Reversible Plow	1995		10	11,000	2024	1,100	-		
Pequea Trailer	2008		10	3,500	2028	350	-		

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**Town of Brandon
Proposed Budget
FY 15-16**

Capital Improvement Plan

11 One-way Plow	1995		8	7,000	NA	875	-		
Total:				1,161,500		129,005	-	-	
Public Works-Projects									
Item	Acquired	Cost	Useful Life	Replacement Cost	Scheduled Replacement	Annual Contribution	In Reserve as of 6/30/15	FY 14-15	Proposed FY 15-16
Union St. Road Project			20	292,000	2015	14,600	-	125,000	-
Country Club Rd. Road Project			20	663,000		33,150	-		-
Park St. Road Project			20	750,000		37,500	-		-
Champlain St. Road Project			20	110,000		5,500	-		18,295
Wheeler Rd. Bridge #23			20	120,000	2015	6,000	-	24,000	-
Sidewalk Projects			20	2,305,250		115,263	-		20,000
Public Works Garage			40	650,000		16,250	-		-
Salt/Sand Shed			40	130,000		3,250	-		-
Fuel Tank Replacements			20	17,000		850	-		-
Marble St. Project									24,545
FEMA PA Project Matches									-
Bridge 114 Match									-
Overflow Culvert HMGP Match									68,550
Total:				5,037,250		490,373	-	149,000	131,390

Note: Public Works projects are not in the General Fund Budget but are separate Appropriation articles.

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