

**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%
							-		
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.								

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
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%

**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
	Postage	7,000	6,750.74	7,000	4,989.06	8,000		1,000	14.3%
	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		-	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	2	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. 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								

**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.									

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

			Actual FY 13-14 Unaudited	FY 14-15	Actual FY 14-15 12/31/14	Proposed FY 15-16	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%

**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		-	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.								

**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		-	0.0%
Contractors	10,000	4,485.76	30,520	282.50	30,520		-	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%

**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	-	-	-		-	0.0%
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	2	7,000	87.5%
Cold Patching	2,500	4,297.64	2,500	1,728.29	3,500	3	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	4	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%

**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. Increased use of hot mix vs. cold patch. Projects on Grove, Champlain and Smalley streets.							
	3. Increased cost of cold patch.							
	4.. 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								

(14)

**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.								

15

**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.							

16

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

		FY 13-14	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 Replacem	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.								

**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.								

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

		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 Ct	750	750.00	750	-	-		(750)	-100.0%
BROC-Community Action	1,650	1,650.00	-	-	-		-	-100.0%
Stephen A. Douglas Community Center, 1	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

**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

**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 Spreader	???		8	6,000	2016	750	-		
Utility Trailer	???		10	1,800	2017	180	-		
International Maxxforce 10 Wheel Loader	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 SFA 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 Utility Vehicle	2012		8	25,000	2020	3,125	-		
Caterpillar 924K Wheel Loader	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	-		

21

**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	-		
Wheeler Rd. Bridge #23			20	120,000	2015	6,000	-	24,000	
Sidewalk Projects			20	2,305,250		115,263	-		
Public Works Garage			40	650,000		16,250	-		
Salt/Sand Shed			40	130,000		3,250	-		
Fuel Tank Replacements			20	17,000		850	-		
Sidewalk Projects									
Road Projects									
FEMA PA Project Matches									
Bridge 114 Match									
Overflow Culvert HMGP Match									
Total:				5,037,250		490,373	-	149,000	